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GOA SARVA SHIKSHA ABHIYAN
ALTO BETIM GOA

AUDITED ACCOUNTS
AND
AUDIT REPORT

FOR FINANCIAL YEAR 2017-2018

STATUTORY AUDITORS

VERNEKAR & CO.
CHARTERED ACCOUNTANTS
CA. SHRIDHAR ALIAS YATISH G.P. VERNEKAR
M.NO: 125550

GOA SARVA SHIKSHA ABHIYAN
STATUTORY AUDIT FOR THE FINANCIAL YEAR 2017-18

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V. S. Kamat Towers, Patto
Panjim Goa 403001. Tel:0832 2437494
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Email: yatishvernekar@yahoo.com

Vernekar & Co.
Chartered Accountants

INDEPENDENT AUDITORS REPORT

TO GOA SARVA SHIKSHA ABHIYAN

Report on the Financial Statements

We have audited the accompanying financial statement of **GOA SARVA SHIKSHA ABHIYAN, Alto Betim , Bardez, Goa,** registered under the societies Registration Act, 1860 (Registration No. 180/Goa/2005) which comprise the Balance Sheet as at 31st March 2018, the Receipts and Payment and Income and Expenditure account and for the ended on that date.

Management s Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance of the Society. This responsibility also includes maintenance of adequate accordance records in accordance with the provisions of the Act for safeguarding the assets of the Society 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 statement that gives a true and fair view and are free from material misstatement, whether due to fraud or error, management responsibility also embraces to ensure and use of grants received by the Society.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements.

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 control relevant to the Society's preparation of the financial statements that gives true and fair view and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances;

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Shridhar alias Yatish G.P. Vernekar M. No.125550

but not for the purpose of expressing an opinion on whether the Society has in place an adequate internal financial controls systems 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 management, as well as evaluating the overall presentation of the financial statements.

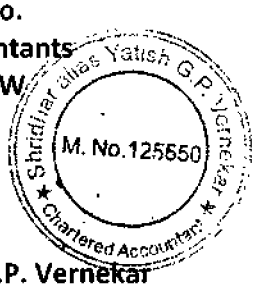
We believe that the audit evidence subject to **Annexure "A"** we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, and **subject to our comments and observations in Annexure to this report** the said accounts give a true and fair view.

a. With respect to the adequacy of the internal financial controls over financial reporting of the Society and the operative effectiveness of such controls, refer to our separate report in **Annexure "A'.**
b. In the case of the Balance Sheet, of the state of affairs of the Society (Matching Grants and Additional Grants) as at 31st March, 2018;
c. In the case of the Income and Expenditure Account **(Matching Grants)** of the **Surplus** for the year ended 31st March, 2018;
d. In the case of the Income and Expenditure Account **(Additional Grants)** of the **Deficit** for the year ended 31st March, 2018;
e. In the case of the Receipt and Payment Account (Matching Grants and Additional Grants) for the year ended on the same date.

For and on behalf of
Vernekar & Co.
Chartered Accountants
FRN: 128776W



CA. Shridhar alias Yatish G.P. Vernekar
(Proprietor)
M. No: 125550

Place: Panaji - Goa.
Date: 21/01/2019

"Annexure A" to the Independent Auditor's Report of even date on the Financial Statements of Goa Sarva Shiksha Abhiyan, Alto Betim, Bardez-Goa.

Report on the Internal Financial Control, we have audited the internal financial controls over financial reporting of Goa Sarva Shiksha Abhiyan as of March 31, 2018 in conjunction with our audit of the financial statements of the Society for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The management is responsible for establishing and maintaining internal financial controls based on internal control over financial reporting criteria established by the Society considering the essential components of internal control stated in the Guidance note on Audit of Internal Financial controls over financial reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to Society's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under Society's Act 1860.

Auditor's Responsibility

Our responsibility is to express an opinion on the Society's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedure selected depends on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.
We believe that the audit evidence we have obtained is sufficient and not appropriate to provide a basis for our audit opinion on the Society's internal financial controls system over financial reporting.

Contd...2/-

Shridhar alias Yatish G.P. Varnekar
M. No. 125550
Chartered Accountant

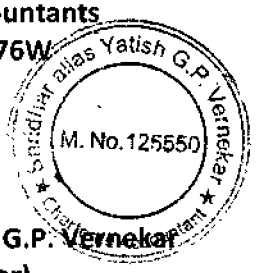
Meaning of Internal Financial Controls over Financial Reporting

A Society's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A Society's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the Society; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the Society are being made only in accordance with authorizations of management and directors of the Society; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the Society's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

For and on behalf of
Vernekar & Co.
Chartered Accountants
FRN: 128776W



CA. Shridhar alias Yatish G.P. Vernekar
(Proprietor)
M. No: 125550

Place: Panaji - Goa.
Date: 21/01/2019

GOA SARVA SHIKSHA ABHIYAN

Registered Under The Societies Registration Act, 1860, Vide Registration No. 180/Goa/2005.

Notes to Accounts Forming Part of Accounts

1. Significant Accounting Policies

a) **Basis of Accounting**:

The Society follows accrual method of accounting. Amounts released to Districts and Block Resource Centres are treated as Advances till Utilization Certificates in respect thereof are received.

Disbursements made to sub district level (SMCs) are treated as expenses at the time of payment for one time grant, if the case.

The Grants received, Grant Returned (Savings), Undisbursed Grants of previous years, Bank interest, tender fees received and various other incomes are treated 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:

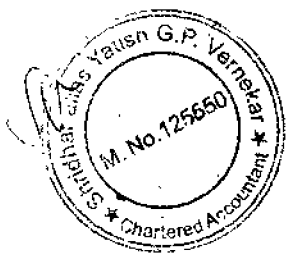
The Society does not depreciate its fixed assets, thus carrying the original cost in its Balance Sheet. Fixed Assets acquired/ created by State Project Office or at field levels for different programmes have been treated as Expenditure at the time of release of payment. Project Civil work of beneficiaries i.e. Construction of Schools, Additional Classrooms, Boundary Wall etc are charged to the Income and Expenditure as expenditure.

c) Investment:

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

d) Government Grants:

Government Grants to the Project are recognized on receipt basis.



e) Grant Return:

Grants 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 Refund of advances and are adjusted against the outstanding advances of previous year.

f) Utilization of Grants-in-Aid

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

g) Revenue Recognition

The Society is non-profit making entity, carrying on with its objects on no profit/no loss basis. The interest earned by the society on its balances with the banks is considered as an accrual to the grants received and not as an income of the society.

h) Corpus Fund

The Society does not have Corpus Fund. The grants received for the purpose of the society along with the interest earned thereon to the extent to which they remain unutilized are disclosed in the Balance Sheet under the head "Grants to be utilized".

2. <u>Notes to Accounts:</u>

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, Goa Sarva Shiksha Abhiyan.

b) The Grants received by the Society's State Project Office are either released to various District Levels, Block Levels, and SMC 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.

Shridhar alias Yatish G.P. Vernekar
M. No. 125550
Chartered Accountant

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 inadequate at the time of audit, compliance of previous year audit objection is given.

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 balances are reconciled with respective bank's balances.

h) Management is of the opinion that advances outstanding at the end of the year are considered as good and recoverable or adjustable.

i) There are no contingent liabilities and off the balance sheet items.

As per our Audit Report of Even date attached.

Chief Accounts Officer

State Project Director, GSSA

For Vernekar & Co,
Chartered Accountants
Firm Reg.No. 128776W

CA. Shridhar alias Yatish G.P. Vernekar
(Proprietor)
M. No: 125550

Place: Panaji - Goa.
Date: 21/01/2019

FORM GFR 19A

Utilization Certificate under SSA for the year ended 31st March 2018

Name of the State: Goa

Sr. No.	Sanction Letter No. and Date	Amount (Rs.)		
		SSA	NPEGEL	Total
1	No. 1-2/2017-EE.8(I) dated 25.04.2017 (Govt.of India)	2,92,00,000.00	-	2,92,00,000.00
2	No. 1-2/2017-EE.8(II) dated 25.04.2017 (Govt.of India)	4,09,000.00	-	4,09,000.00
3	No. 1-2/2017-EE.8(III) dated 25.04.2017 (Govt.of India)	23,77,000.00	-	23,77,000.00
4	No. 1-2/2017-EE.8(I) dated 04.08.2017 (Govt.of India)	2,76,83,000.00	-	2,76,83,000.00
5	No. 1-2/2017-EE.8(II) dated 04.08.2017 (Govt.of India)	4,42,000.00	-	4,42,000.00
6	No. 1-2/2017-EE.8(III) dated 04.08.2017 (Govt.of India)	25,49,000.00	-	25,49,000.00
7	No. 1-2/2017-EE.8(I) dated 29.12.2017 (Govt.of India)	1,95,24,800.00	-	1,95,24,800.00
8	No. 1-2/2017-EE.8(II) dated 29.12.2017 (Govt.of India)	3,12,000.00	-	3,12,000.00
9	No. 1-2/2017-EE.8(III) dated 29.12.2017 (Govt.of India)	17,96,000.00		17,96,000.00
10	No. 1-2/2017-EE.8(IV) dated 29.12.2017 (Govt.of India)	13,11,000.00	-	13,11,000.00
11	No. 1-2/2017-EE.8(SAP) dated 29.12.2017 (Govt.of India)	5,14,200.00	-	5,14,200.00
12	No. 1-2/2017-EE.8(IV) dated 29.12.2017 (Govt.of India)	1,21,000.00		1,21,000.00
13	No. 1-2/2017-EE.8(V) dated 29.12.2017 (Govt.of India)	21,000.00		21,000.00
14	No. DE/Accts/ SSA/2017-18/419 dated 30.05.2017	2,13,24,000.00		2,13,24,000.00
15	No. DE/Accts/ SSA/2017-18/1073 dated 22.08.2017.	2,04,49,000.00	-	2,04,49,000.00
16	No. DE/Accts/ SSA/2017-18/3015 dated 01.02.2018.	1,57,33,000.00		1,57,33,000.00
	Total	**14,37,66,000.00**	-	**14,37,66,000.00**

Certified that out of Rs. 8,62,60,000/- (Rupees Eight Crores Sixty Two Lacs Sixty Thousand only) of grant –in-aid sanctioned during the year 2017-18 in favour of GOA SARVA SHIKSHA ABHIYAN vide Ministry of Human Resource Development, Department of Elementary Education and Literacy, letter

Shridhar alias Yavid G.P. Verma M. No.125550

Nos. noted against each sanction above (**Rs. 1,42,000/- under Capital Head and Rs. 8,61,18,000/- under General Head)** and Rs. 5,75,06,000/-(Rupees Five Crores Seventy Five Lacs Six Thousand only) of grant-in-aid sanctioned during the year 2017-18, in favour of Goa Sarva Shiksha Abhiyan vide State Government, Goa letter nos. noted against each sanctioned noted above **(Rs. 62,18,620/- under Capital Head and Rs. 5,12,87,380/- under General Head)**, and Rs. 11,33,200/-(Rupees Eleven Lacs Thirty Three Thousand Two Hundred Only) on account of interest and Rs. 73,21,871/- (Rupees Seventy Three Lacs Twenty One Thousand Eight Hundred Seventy One Only) on account of refunds from implementing units and Other Miscellaneous receipts and Rs. 2,77,23,698/-(Rupees Two Crore Seventy Seven Lacs Twenty Three Thousand Six Hundred Ninty Eight Only **(under General Head)** on account of unspent balance of previous year totaling to Rs. 17,99,44,769/-(Rupees Seventeen Crore Ninty Nine Lacs Forty Four Thousand Seven Hundred Sixty Nine Only), a sum of Rs. 16,49,00,264/- (Rupees Sixteen Crores Forty Nine Lacs Two Hundred Sixty Four Only) **(Rs. 63,60,620/- under Capital Head and Rs. 15,85,39,644/- under General Head)**, has been utilized for the purpose for which it was sanctioned and that the balance of Rs.1,50,44,505/- (Rupees One Crore Fifty Lacs Forty Four Thousand Five hundred Five Only) remaining unutilized at the year end **(under General Head)** will be adjusted towards the outstanding liabilities of year 2017-18 and balance against Grant –in Aid payable during year 2018-19.

1. Certified that we have satisfied our self that the conditions on which the Grant-in-Aid was sanctioned have been fully fulfilled and that we have exercised the following checks to see that the money was actually utilized for the purpose for which it was sanctioned.

Kinds of checks exercised

1. Statements of Accounts
2. Bank Statements
3. Utilization Certificate from Implementing units

Chief Accounts Officer
Chief Accounts Officer
Goa Sarva Shiksha Abhiyan

State Project Director, GSSA
State Project Director
Goa Sarva Shiksha Abhiyan Society
Panaji - Goa

Secretary (Education)
Secretary (Education)/Chairman EC
Secretariat Porvorim, Govt of Goa.

Date: 21.01.2019
Place: Panaji Goa

Shridhar alias Yatish G.P. Varnekar
M. No.125550
Chartered Accountant

315, Kamat Towers, Patto
Panjim Goa 403001. Tel:0832 2437494
Mobile :9421241845
E-mail: yatishvernekar@yahoo.com

Vernekar & Co.
Chartered Accountants

AUDITORS CERTIFICATE

We have verified the above Statements with the books and records and Audited Financial Statements for the Year ended 31/03/2018 produced before us for verification and found the same has been drawn in accordance therewith. This certificate is to be read with the Auditors Report of the said Financial Statements.

For and on behalf of
Vernekar & Co.
Chartered Accountants
FRN: 128776W

M. No.125550

CA. Shridhar alias Yatish G.P. Vernekar
(Proprietor)
M. No: 125550

Place: Panaji - Goa.
Date: 21/01/2019

Goa Sarva Shiksha Abhiyan, Goa

Utilization Certificate in respect of Sarva Shiksha Abhiyan (SSA), Goa for the Financial Year 2017-18 for SSA, NPEGEL & KGBV (Grant –in – Aid Capital)

Name of State: Goa

Sr. No.	Particulars	SSA	NPEGEL	KGBV	Total
1	Opening Balance	---	---	---	
A	Cash at Bank	---	---	---	
a	Grant –in –Aid Capital	**0.00**	---	---	
B	Fund in Transit	---	---	---	
a	Grant-in-Aid Capital	---	---	---	
C	Unadjusted Advances	**44,21,460.00**	---	---	
a	Grant- in –Aid Capital	**----**	---	---	
	Sub Total (A) Opening Balance	**44,21,460.00**	---	---	
2	**Funds received from Govt. of India (MHRD)**		---	---	
a	**Grant –in –Aid Capital**		---	---	
Sr. No.	Sanction Letter No. and Date				
1	No. 1-2/2017-EE.8(IV) dated 29.12.2017 (Govt.of India)	1,21,000.00			
2	No. 1-2/2017-EE.8(V) dated 29.12.2017 (Govt.of India)	21,000.00			
		1,42,000.00			
3	**Fund received from State Govt.**		---	---	
a	**Grant-in-Aid Capital**	**----**	---	---	
Sr. No.	Sanction Letter No. and Date				
1	No. DE/Accts/ SSA/2017-18/3015 dated 01.02.2018.	55,07,762.00			
		55,07,762.00			
4	Bank Interest	**---**	---	**---**	
a	Grant- in –Aid Capital	**---**	---	---	
5	Miscellaneous Income	**---**	---	---	
a	Grant-in –Aid Capital	**---**	---	---	
	Sub Total (B)	**56,49,762.00**	---	---	
	Grant Total (A +B)	**100,71,222.00**	---	---	
6	Less Amount				
A	Actual Expenditure during the year 2017-18		---	---	
a	Grant –in –Aid Capital	**23,03,094.00**	---	**---**	
B	Outstanding advances as on 31st March, 2018		---	---	
a	Grant-in –Aid	**77,68,128.00**	---	---	
	Total (A+B)	**100,71,222.00**	---	---	

Shridhar alias Yatish G. Varnekar
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7	Excess/Deficit of Fund	---	---	---	
a	Grant-in –Aid Capital	---	---	---	
8	Unspent Balance as on 31st March 2018	**0.00**	---	---	
a	Grant-in –Aid Capital	----	---	---	

1. Certified that out of Rs.1,42,000/- (Rupees One Lakh Forty Two Thousand only) of grant –in-aid sanctioned/received vide Ministry of Human Resource Development, Department of Elementary Education and Literacy under capital head and Rs. 55,07,762/- (Rupees Fifty Five Lakhs Seven Thousand Seven Hundred Sixty Two Only) of grant-in aid sanctioned/received from State Govt. of Goa under capital head during the year 2017-18 in favour of GOA SARVA SHIKSHA ABHIYAN, vide letter Nos., noted against each and Rs. NIL on account of interest, and Miscellaneous income earned during the period 01/04/2017 to 31/03/2018 and Rs. NIL on account of unspent opening balance and Rs. 44,21,460/-(Rupees Forty Four Lakhs Twenty One Thousand Four Hundred Sixty Only) as opening advance of the previous year totaling to Rs. 100,71,222/- (Rupees One Crore Seventy One Thousand Two Hundred Twenty Two Only), a sum of Rs. 100,71,222/-(Rupees One Crore Seventy One Thousand Two Hundred Twenty Two Only) of Grant – in –Aid Capital has been utilized for the purpose for which it was sanctioned and amount of Rs. NIL remaining unutilized at the year end will be adjusted during the year 2018-19.

2. It is also certified that out of amount of Rs. 100,71,222/- (Rupees One Crore Seventy One Thousand Two Hundred Twenty Two Only) shown as utilized, account for an amount of Rs. 77,68,128/- (Rupees Seventy Seven Lakhs Sixty Eight Thousand One Hundred Twenty Eight Only) of Grant-in –Aid Capital are yet to be received from implementing units/agencies, which has been allowed to be carried forward.

3. Certified that we have satisfied our self that the conditions on which the Grant-in-Aid was sanctioned have been fully fulfilled and that we have exercised the following checks to see that the money was actually utilized for the purpose for which it was sanctioned.

Kinds of checks exercised

1. Statements of Accounts
2. Bank Statements
3. Utilization Certificate from Implementing units

Chief Accounts Officer
Chief Accounts Officer
Sarva Shiksha Abhiyan
Porvorim, Goa

State Project Director, GSSA
State Project Director
Goa Sarva Shiksha Abhiyan Society
Panaji - Goa

Secretary (Education)/Chairman EC
Secretariat Porvorim,
Govt of Goa.

Date: 21.01.2019
Place: Panaji Goa

M. No.125550

415, Kamat Towers, Patto
Panjim Goa 403001. Tel:0832 2437494
Mobile :9421241845
E-mail: yatishvernekar@yahoo.com

Vernekar & Co.

Chartered Accountants

AUDITORS CERTIFICATE

We have verified the above Statements with the books and records and Audited Financial Statements for the Year ended 31/03/2018 produced before us for verification and found the same has been drawn in accordance therewith. This certificate is to be read with the Auditors Report of the said Financial Statements.

For and on behalf of
Vernekar & Co.
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FRN: 128776W

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(Proprietor)
M. No: 125550

Place: Panaji - Goa.
Date: 21/01/2019

Goa Sarva Shiksha Abhiyan, Goa

Utilization Certificate in respect of Sarva Shiksha Abhiyan (SSA), Goa for the Financial Year 2017-18 for SSA, NPEGEL & KGBV (Grant –in – Aid General)

Name of State: Goa

Sr. No.	Particulars	SSA	NPEGEL	KGBV	Total
1	Opening Balance	---	---	---	
A	Cash at Bank	---	---	---	
a	Grant –in –Aid General	**2,77,23,698.00**	---	---	
B	Fund in Transit		---	---	
a	Grant-in-Aid General		---	---	
C	Unadjusted Advances		---	---	
a	Grant- in –Aid General	**24,80,090.00**	---	---	
	Sub Total (A) Opening Balance	**3,02,03,788.00**	---	---	
2	**Funds received from Govt. of India (MHRD)**	---	---	---	
a	**Grant –in –Aid General**		---	---	
Sr. No.	Sanction Letter No. and Date				
1	No. 1-2/2017-EE.8(I) dated 25.04.2017 (Govt.of India)	2,92,00,000.00			
2	No. 1-2/2017-EE.8(II) dated 25.04.2017 (Govt.of India)	4,09,000.00			
3	No. 1-2/2017-EE.8(III) dated 25.04.2017 (Govt.of India)	23,77,000.00			
4	No. 1-2/2017-EE.8(I) dated 04.08.2017 (Govt.of India)	2,76,83,000.00			
5	No. 1-2/2017-EE.8(II) dated 04.08.2017 (Govt.of India)	4,42,000.00			
6	No. 1-2/2017-EE.8(III) dated 04.08.2017 (Govt.of India)	25,49,000.00			
7	No. 1-2/2017-EE.8(I) dated 29.12.2017 (Govt.of India)	1,95,24,800.00			
8	No. 1-2/2017-EE.8(II) dated 29.12.2017 (Govt.of India)	3,12,000.00			
9	No. 1-2/2017-EE.8(III) dated 29.12.2017 (Govt.of India)	17,96,000.00			
10	No. 1-2/2017-EE.8(IV) dated 04.08.2017 (Govt.of India)	13,11,000.00			
11	No. 1-2/2017-EE.8(SAP) dated 29.12.2017 (Govt.of India)	5,14,200.00			
		8,61,18,000.00			
3	**Fund received from State Govt.**		---	---	
a	**Grant-in-Aid General**		---	---	
Sr. No.	Sanction Letter No. and Date				
1	No. DE/Accts/ SSA/2017-18/419 dated 30.05.2017	2,13,24,000.00			

Chartered Accountant M. No. 125550

2	No. DE/Accts/ SSA/2017-18/1073 dated 22.08.2017.	2,04,49,000.00			
3	No. DE/Accts/ SSA/2017-18/3015 dated 01.02.2018.	1,02,25,238.00			
		5,19,98,238.00			
4	Bank Interest		---	---	
a	Grant- in –Aid General	**11,33,200.00**	---	---	
5	Miscellaneous Income		---	---	
a	Grant-in –Aid General	**73,21,871.00**	---	---	
	Sub Total (B)	**14,65,71,309.00**	---	---	
	Grant Total (A +B)	**17,67,75,097.00**	---	---	
6	Less Amount	---	---	---	
A	Actual Expenditure during the year 2017-18	---	---	---	
a	Grant –in –Aid General	**15,10,65,762.00**	---	---	
B	Outstanding advances as on 31st March, 2018	---	---	---	
a	Grant-in –Aid General	**1,06,64,830.00**	---	---	
	Total (A+B)	**16,17,30,592.00**	---	---	
7	Excess/Deficit of Fund	---	---	---	
a	Grant-in –Aid General	---	---	---	
8	Unspent Balance as on 31st March 2018	---	---	---	
a	Grant-in –Aid General	**1,50,44,505.00**	---	---	

1. Certified that out of Rs. 8,61,18,000/- (Rupees Eight Crore Sixty One Lakhs Eighteen Thousand only) of grant –in-aid sanctioned/received from Ministry of Human Resource Development. Department of Elementary Education and Literacy vide letter nos. noted against each above and Rs.5,19,98,238/- (Rupees Five Crore Nineteen Lakhs Ninty Eight Thousand Two Hundred Thirty Eight Only) of grant –in-aid sanctioned/received from State Govt. of Goa vide letter nos. noted against each above during the year 2017-18 in favour of GOA SARVA SHISHA ABHIYAN, and Rs. 11,33,200/-(Rupees Eleven Lakhs Thirty Three Thousand Two Hundred Only) on account of bank interest and Rs. 73,21,871/- (Rupees Seventy Three Lakhs Twenty one Thousand Eight Hundred Seventy One Only) on account of Miscellaneous income & refunds from implementing units during the period 01/04/2017 to 31/03/2018 and Rs. 2,77,23,698/-(Rupees Two Crore Seventy Seven Lakhs Twenty Three Thousand Six Hundred Ninty Eight Only) on account of unspent balance of previous year and Rs. 24,80,090/-(Rupees Twenty

Four Lakhs Eighty Thousand Ninty Only) as opening advance of the previous year, a sum of Rs. 16,17,30,592/-(Rupees Sixteen Crores Seventeen Lakhs Thirty Thousand Five Hundred Ninty Two Only) of Grant – in –Aid General has been utilized for the purpose for which it was sanctioned and amount of Rs. 1,50,44,505/-(Rupees One Crore Fifty Lakhs Forty Four Thousand Five Hundred Five Only) remaining unutilized at the year end will be adjusted towards the Grant – in –Aid payable during the year 2018-19.

2. It is also certified that out of amount of Rs. 16,17,30,592/-(Rupees Sixteen Crores Seventeen Lakhs Thirty Thousand Five Hundred Ninty Two Only) shown as utilized, account for an amount of Rs. 1,06,64,830/- (Rupees One Crore Six Lakhs Sixty Four Thousand Eight Hundred Thirty Only) of Grant-in –Aid General are yet to be received from implementing units/agencies, which has been allowed to be carried forward.

3. Certified that we have satisfied ourself that the conditions on which the Grant-in-Aid was sanctioned have been fully fulfilled and that we have exercised the following checks to see that the money was actually utilized for the purpose for which it was sanctioned.

Kinds of checks exercised

1. Statements of Accounts
2. Bank Statements
3. Utilization Certificate received from implementing units.

Chief Accounts Officer
Chief Accounts Officer
Sarva Shiksha Abhiyan
Goa

State Project Director, GSSA
State Project Director
Goa Sarva Shiksha Abhiyan Society
Panaji - Goa

Secretary (Education)
Secretary (Education)/Chairman EC
Secretariat Porvorim,
Govt of Goa.

Date: 21.01.2019
Place: Panaji Goa

Shridhar alias Yatish
M. No. 125550
Chartered Accountant

415, Kamat Towers, Patto
Panjim Goa 403001. Tel:0832 2437494
Mobile :9421241845
E-mail: yatishvernekar@yahoo.com

Vernekar & Co.
Chartered Accountants

AUDITORS CERTIFICATE

We have verified the above Statements with the books and records and Audited Financial Statements for the Year ended 31/03/2018 produced before us for verification and found the same has been drawn in accordance therewith. This certificate is to be read with the Auditors Report of the said Financial Statements.

For and on behalf of
Vernekar & Co.
Chartered Accountants
FRN: 128776W

Shridhar alias Yatish ... M. No. 125550 ... Chartered Accountant

CA. Shridhar alias Yatish G.P. Vernekar
(Proprietor)
M. No: 125550

Place: Panaji - Goa.
Date: 21/01/2019

SARVA SHIKSHA ABHIYAN
Summary Budget Analysis (Entire Program)
For the Year ending on 31.03.2018

(Rs. in lakhs)

S. No.	Name of State	AWP&B	Opening Balance for the year	Releases by GOI	Releases by States	Reported Expenditure	AWP&B for Next Year
1	GOA	3227.87	277.24	862.60	575.06	1471.10	2652.83
Total		3227.87	277.24	862.60	575.06	1471.10	2652.83

FOR GOA SARVA SHIKSHA ABHIYAN

Chief Accounts Officer
Chief Accounts Officer
Sarva Shiksha Abhiyan Goa
Panaji - Goa

State Project Director
State Project Director
Goa Sarva Shiksha Abhiyan Society
Panaji - Goa

For Vernekar & Co.,
Chartered Accountants
Firm Reg No.128776W

CA Shridhar alias Yatish G P Vernekar
Proprietor
M.No.125550

IUFR-II

SARVA SHIKSHA ABHIYAN
Summary Budget Analysis (Entire Program)
For the Year ending on 31.03.2018

(Rs. in lakhs)

S. No.	Name of State	Opening Balance for the year	Releases	Reported Expenditure
	1	2	3	4
1	GOA SSA	277.24	1437.66	1471.10
	Total	277.24	1437.66	1471.10

FOR GOA SARVA SHIKSHA ABHIYAN

Chief Accounts Officer
Chief Accounts Officer
Sarva Shiksha Abhiyan
Alto-Betim Goa

State Project Director
State Project Director
Goa Sarva Shiksha Abhiyan Society
Panaji - Goa

For Vernekar & Co.,
Chartered Accountants
Firm Reg No.128776W

Shridhar alias Yatish G.P. Vernekar
M.No.125550
Chartered Accountant

CA Shridhar alias Yatish G P Vernekar
Proprietor
M.No.125550

IUFR-III

SARVA SHIKSHA ABHIYAN
Summary Budget Analysis (Entire Program)
For the Year ending on 31.03.2018

(Rs. in lakhs)

Sl. No.	Expenditure by Activity	Year Ending 31.03.2018
1.	New Primary School: Teacher Salary	**230.56**
2.	New Upper Primary School : Teachers Salary	**0.00**
3.	Block Resource Centre	**282.49**
4.	Cluster Resource Centre	**214.02**
5.	Civil Works	**25.24**
6.	Toilets, Drinking Water	**0.00**
7.	Interventions for Out of School Children	**8.53**
8.	Free Text Books	**296.00**
9.	Innovative Activities	**0.00**
10.	Interventions for Disabled Children	**19.25**
11.	Intervention for Girl children	**0.00**
12.	Maintenance Grant	**50.52**
13.	Management & MIS	**48.04**
14.	Research & Evaluation	**15.44**
15.	School Grants	**80.81**
16.	Teacher Grants	**26.84**
17.	TLE Grant	**0.00**
18.	Teacher Training	**18.54**
19.	SMC /PRI Training	**12.71**
20.	Community Mobilization	**2.34**
21.	School Uniforms	**55.56**
22.	School Library	**0.00**
23.	Residential School	**0.00**
24.	SIEMAT	**0.00**
25.	State Component	**84.21**
26.	Prior Period Expenses	**0.00**
	Total	**1471.10**

FOR GOA SARVA SHIKSHA ABHIYAN

Chief Accounts Officer
Chief Accounts Officer
Goa Sarva Shiksha Abhiyan
Goa

State Project Director
State Project Director
Goa Sarva Shiksha Abhiyan Society
Panaji - Goa

For Vernekar & Co.,
Chartered Accountants
Firm Reg No.128776W

Shridhar alias Yatish G.P. Vernekar
M. No.125550
Chartered Accountant

CA Shridhar alias Yatish G P Vernekar
Proprietor
M.No.125550

(g) FMR III

Cr. 3882-In-Elementry Education Project
Name of the State/U. T. :- GOA SARVA SHIKSHA ABHIYAN

Activity wise Expenditure Statement of SSA for the period ending 31.03.2018

(Rs. In lakhs)

Sr. No.	Expenditure by Activity	PAB Approval		Achievements	% of Achievements
		Physical	Financial	Financial	
1	Intervention for out of school children	302	15.100	8.53	56%
2	Teachers Salary	254	1410.120	230.56	16%
3	Teacher Grant	5694	28.480	26.840	94%
4	Block Resource Centre	138	389.910	282.49	72%
5	Cluster Resource Centre	315	339.280	214.02	63%
6	Teachers Training	5778	63.560	18.54	29%
7	Free text book	137859	273.030	296.00	108%
8	Provision of 2 sets of Uniforms	18275	60.650	55.56	92%
9	Intervention for CWSN(IED)	858	25.740	19.25	75%
10	Civil Works	7424	55.080	25.24	46%
11	Maintenance Grant	857	52.480	50.52	96%
12	School Grant	1482	82.800	80.81	98%
13	Research and Evaluation		22.230	15.44	69%
14	Management and MIS		193.620	134.59	70%
15	Innovative Activity	10	200.000	0.00	0%
16	SMC Training	5262	15.790	12.71	80%
17	Prior Period Expenses			0.00	0%
	TOTAL	184508	3227.870	1471.10	46%

FOR GOA SARVA SHIKSHA ABHIYAN

Chief Accounts Officer **State Project Director**

Chief Accounts Officer
Sarva Shiksha Abhiyan, Goa

Goa Sarva Shiksha Abhiyan Society
Panaji - Goa

Date: 21.01.2019
Place: Panaji Goa

AS PER OUR REPORT OF EVEN DATE

For Vernekar & Co.
Chartered Accountants
Firm Reg No. 128776W

CA Shridhar alias Yatish G P Vernekar
Proprietor
M.No. 125550

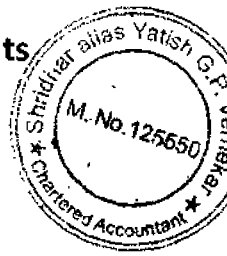
415. Kamat Towers, Patto
Panjim Goa 403001. Tel:0832 2437494
Mobile :9421241845
E-mail: yatishvernekar@yahoo.com

Vernekar & Co.
Chartered Accountants

AUDITORS CERTIFICATE

We have verified the above Statements with the books and records and Audited Financial Statements for the Year ended 31/03/2018 produced before us for verification and found the same has been drawn in accordance therewith. This certificate is to be read with the Auditors Report of the said Financial Statements.

For and on behalf of
Vernekar & Co.
Chartered Accountants
FRN: 128776W



CA. Shridhar alias Yatish G.P. Vernekar
(Proprietor)
M. No: 125550

Place: Panaji - Goa.
Date: 21/01/2019

Vernekar & Co.
Chartered Accountants

Audit Observation at

Goa Sarva Shiksha Abhiyan (GSSA)

Name of the Client : Goa Sarva Shiksha Abhiyan (GSSA)

Statutory Audit for the Financial Year 2017-18

Audit Observation at GSSA,

A. State Project Office

Sr. No.	Particulars	Remarks
1	Interest Received	Amount of Interest Received from Canara Bank Rs.833418.00 /- Bank of India Rs.143058.00 /- IndusInd Bank Rs.10439.00 /- Verified and found to be correct.
2	Bank Balance Confirmation	Bank Balance – Rs. 22863705.82/-
3	Cash Balance	Closing Balance – Rs. 5000.00/- Cash Balance Certificate has been obtained.
4	Bank Reconciliation	B. R. S is carried on monthly basis. B. R. S. as on 31/03/2018 is obtained and kept on record.

I. Form 24:-

In the following cases correction ink was used on Form 24, maintained under the provisions of the Income Tax Act 1961.

Name of the Employee	Gross Salary	BRC
Manohar S. Ankalgi	339580.00	Bardez
Sabaji N. Kerkar	342364.00	Bardez
Pramod Mukund Yedave	218522.00	Bardez
Pradnya P. Naik	293352.00	Bardez
Shanta Y. Panjikar	260793.00	Bardez
Amita Naik Gaonkar	273360.00	Bardez
Ganga Shirsat	312186.00	Tiswadi
Manjita Sawant	3189161.00	Tiswadi
Shilpa Naik	257283.00	Tiswadi
Swati D. Naik	336990.00	Dharbandora

Management Reply:- Due care will be taken in future for such corrections. However all Form 24 were verified in this office and were countersigned by the appropriate authority though correction ink are used.

Shridhar alias Yatish G.P. Vernekar * M. No. 125550 * Chartered Accountant *

II. Fixed Assets:-

A Fixed Asset register is maintained by the State Project Office.

However Physical verification of Fixed Assets of Sarva Shiksha Abhiyan was not carried out during the F.Y. 2017-18.

Management Reply:-: it is informed that all the fixed assets purchased during the year were entered into Fixed Assets Register maintained in this office. However physical verification of all the Fixed assets of Sarva Shiksha Abhiyan is yet to be done, in absence of special committee for the purpose.

III. Tax Deducted At Source:-

i. TDS Defaults:-

Total sum payable in relation to TDS defaults, as per Traces Portal (https://www.tdscpc.gov.in/) is Rs 1,75,030.00/-, the breakup of the same is given below.

Details for FY 2007-08

Quarter	Form Type	Net Payable (Rounded-Off) (Rs.)
Q1	26Q	1100.00
Q2	26Q	1720.00
Q4	26Q	2210.00
Total Net Payable (Rs.)	**(A)**	**5030.00**

Details for FY 2008-09

Quarter	Form Type	Net Payable (Rounded-Off) (Rs.)
Q1	26Q	170.00
Q4	24Q	4540.00
Total Net Payable (Rs.)	**(B)**	**4710.00**

Details for FY 2009-10

Quarter	Form Type	Net Payable (Rounded-Off) (Rs.)
Q1	26Q	140.00
Q2	26Q	140.00
Q4	24Q	15330.00
Q4	26Q	380.00
Total Net Payable (Rs.)	**(C)**	**15990.00**

Shridhar alias Yatish G.P. Vernekar
M. No.125550
Chartered Accountant

Details for FY 2010-11

Quarter	Form Type	Net Payable (Rounded-Off) (Rs.)
Q1	26Q	140.00
Q4	24Q	11230.00
Q4	26Q	1110.00
Total Net Payable (Rs.)	**(D)**	**12480.00**

Details for FY 2011-12

Quarter	Form Type	Net Payable (Rounded-Off) (Rs.)
Q3	24Q	330.00
Q4	24Q	1080.00
Q4	26Q	340.00
Total Net Payable (Rs.)	**(E)**	**1750.00**

Details for FY 2012-13

Quarter	Form Type	Net Payable (Rounded-Off) (Rs.)
Q1	24Q	170.00
Q2	24Q	310.00
Q2	26Q	7890.00
Q3	24Q	220.00
Q3	26Q	12880.00
Q4	24Q	8710.00
Q4	26Q	7460.00
Total Net Payable (Rs.)	**(F)**	**37640.00**

Details for FY 2013-14

Quarter	Form Type	Net Payable (Rounded-Off) (Rs.)
Q1	24Q	14000.00
Q1	26Q	600.00
Q2	24Q	20520.00
Q2	26Q	3980.00
Q3	24Q	18210.00
Q3	26Q	3350.00
Q4	24Q	17050.00
Q4	26Q	10160.00
Total Net Payable (Rs.)	**(G)**	**87870.00**

Shridhar alias Yatish G.P. Vernekar
M. No. 125550
Chartered Accountant

Details for FY 2014-15

Quarter	Form Type	Net Payable (Rounded-Off) (Rs.)
Q1	24Q	600.00
Q2	24Q	3270.00
Q2	26Q	3200.00
Q3	24Q	270.00
Q4	24Q	1620.00
Q4	26Q	600.00
Total Net Payable (Rs.)	**(H)**	**9560.00**

Total Net Payable (Rs.)	**Total of (A) to (H)**	**Rs 1,75,030.00**

Management Reply:- It is informed that from the year 2015-16 onwards there are no issues with the TDS payments and TDS returns. However all the aforesaid issues are prior to year 2015-16 and were also discussed with the Income Tax Department and our tax consultant looking after TDS returns for necessary solution. The same will be informed once got settled.

ii. Tax Deduction on Contracts:-

As per section 194C of Income Tax Act 1961, TDS has to be deducted, incase amount paid or credited exceeds Rs. 30,000 in a single payment and Rs. 1, 00,000 in aggregate during the financial year at the following rates:-

Sl. No	Nature of Payment	TDS Rate if PAN available	TDS Rate if PAN not available
1	Payment / Credit to resident individual or HUF	1%	20%
2	Payment/Credit to any resident person other than individual / HUF	2%	20%

It is noticed that TDS has not been deducted on the following contracts..

Shridhar alias Yatish G.P. Vernekar M. No. 125550 Chartered Accountant

1. Payments made to M/s Ganesh Publishers amounting to Rs 2,76,84,090/- for Printing of Text Books.
2. Payments made by schools to various contractors in respect of multiple civil works (Wherever applicable)
3. Payment made to a contractor for Repair Work amounting to Rs 48000/- in a single bill, paid on 24/03/2018.

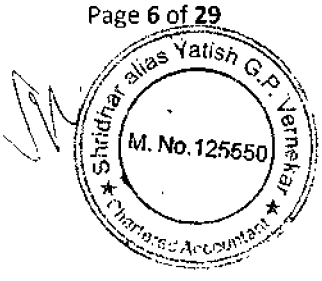
Management Reply:-

1. TDS on printing of books were deducted from the current year 2018-19.
2. TDS on Civil works were not done by this office as all the civil works are executed through School, Management Committee under each Block Resource Centers.
3. TDS on repairs work executed at State office was not done as the amount was too small and the work was executed by a local laborer who was not having a PAN card and other details and the work was containing major amount of material cost. However due care will be taken in future to deduct TDS on such cases.

IV. **Civil Work:**-There are no inspection reports of civil works, related to construction of Access ramps, Toilets etc to confirm that such works are actually carried out as per the prescribed specifications.

Management Reply:

All the civil works are executed at School Management Committee under each Block Resource Centers. The same is inspected by our Civil Section team consisting of two Junior Engineers along with the Block Resource Coordinator concerned and the members of School Management Committees before submitting the final utilization certificate to this office. However, inspection reports if any will be made available on demand from the civil section of Goa SSA.



Name of the Client : Goa Sarva Shiksha Abhiyan (GSSA)

Statutory Audit for the Financial Year 2017-18

Audit Observation at GSSA,

B. District Project Office-North Goa.

Sr. No.	Particulars	Remarks
1	Interest Received	Amount of Interest Received from Canara Bank Rs.1,78,292.00 /- Verified and found to be correct.
2	Bank Balance Confirmation	Bank Balance – Rs. 31,43,909.96/-
3	Cash Balance	Closing Balance – Rs. 4,999.00/- Cash Balance Certificate has been obtained.
4	Bank Reconciliation	B. R. S is carried on monthly basis. B. R. S. as on 31/03/2018 is obtained and kept on record.

I. Salary Register:-

In the following case, the Salary Register was not signed by the following employee:-

Full name	Designation	Arrears Payable (In Rs.)	Remarks
Veena Malik	MIS Co-ordinators	16294.00	Arrears for the period 01/04/2017 – 28/02/2018 was neither signed nor stamped on receipt.

Management Reply:- Ms. Veena Malik has resigned the post on 21/06/2017.Hence we will request her to sign on the stamp receipt for official record.

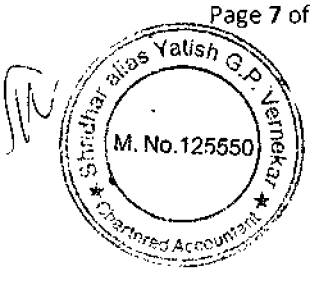
II. Tax Deducted at Source (TDS):-

1. There was a short deduction of TDS on the salary payment of the Accounts Officer; however the same was paid by the concerned officer as Self Assessment Tax.

Management Reply:- Short deduction of TDS will be communicated to the concern A.O.

2. The payment of TDS for the month of November 2017 was paid on 8th December 2017 whereas the due date for the same was 7th December 2017. Hence there is a delay of 1 day.

Management Reply:- Noted, care will be taken in future to pay TDS in time.



Name of the Client : Goa Sarva Shiksha Abhiyan (GSSA)

Statutory Audit for the Financial Year 2017-18

Audit Observation at GSSA,

C. Block Resource Centre -Tiswadi (Panaji)

Sr. No.	Particulars	Remarks
1	Interest Received	Amount of Interest Received from Canara Bank Rs.25193.00 /- Verified and found to be correct.
2	Bank Balance Confirmation	Bank Balance – Rs. 915023.50/-
3	Cash Balance	Closing Balance –NIL Cash Balance Certificate has been prepared.
4	Bank Reconciliation	B. R. S is carried on monthly basis. B. R. S. as on 31/03/2018 is obtained and kept on record.

I. Salary Register:-

In the following cases, the Salary Register was not signed by the following employees:

Full name	Designation	Net Payable (In Rs.)	Month
Gauri Parab	DPO Accountant	17339.00	October 2017
Manjita Sawant	BRP	20571.00	April 2017-February 2018 (Arrears)

Management Reply:- Signed and Kept Ready.

II. Salary arrears statements:-

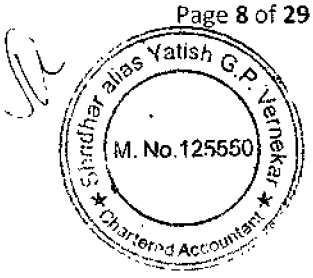
Salary arrears statements of BRP, CRP & Support staff for the period April 2017- March 2018 were not signed by the BRC Coordinator.

Management Reply:- Signed and Kept Ready.

III. Uniform Grants:-

The Tiswadi BRC has not obtained bank statements from any of the schools with regards to Utilization Certificates of Uniform Grants. Thus there is no conclusive evidence that the student beneficiaries have actually received the amounts.

Management Reply:- We will obtain and keep ready Bank Statement from school.



Name of the Client : Goa Sarva Shiksha Abhiyan (GSSA)

Statutory Audit for the Financial Year 2017-18

Audit Observation at GSSA,

D. Block Resource Centre- Bardez (Guirim).

Sr. No.	Particulars	Remarks
1	Interest Received	Amount of Interest Received from Bank Rs. 53,661.00/- Verified and found to be correct.
2	Bank Balance Confirmation	Bank Balance – Rs.18,64,493.05/-
3	Cash Balance	Closing Balance – NIL Cash Balance Confirmation has been obtained.
4	Bank Reconciliation	B. R. S is carried on monthly basis. B. R. S. as on 31/03/2018 is obtained and kept on record.

I. Uniform Grants:-

There is a practice of submission of UC of uniform grants along with bank statements of each school. It is observed that few schools have not submitted the bank statements as proof of credit to the student's account.

Voucher No	Cluster	School Name	Cheque No	Amount
3	Aldona	SMC GPS Nachinola	156283	4,600.00
5	Alto Betim	SMC GPS Alto Betim	156285	12,800.00
26	Calangute	SMC GPS Naikwada	156306	5,000.00
38	Candolim	SMC GPS Reis Magos Verem	156318	7,400.00
42	Khorlim	SMC GPS Khorlim	156322	12,000.00
43	Khorlim	SMC GPS Kamarkhajan	156323	4,000.00
46	Mapusa	SMC GPS Dhuler	156326	11,400.00
69	Thivim	SMC GPS Tivim	156349	2,000.00

Management Reply:- Bank Statement will be taken now of above school and will be kept for your record for verification.

II. School Grants:-

Name of the school	Remarks
SMC GPS Duler Mapusa	Bill of the expenditure incurred did not have the name of the school.

Shridhar alias Yatish G.P. Vernekar M. No.125550 Chartered Accountant

III. **Maintenance Grants:-**

Name of the school	Remarks
SMC GPS Duler Mapusa	Bill of the expenditure incurred did not have the name of the school.

Management Reply:- Bill will be rectified now and will be kept for your record for verification.

IV. **Salary Register:-**

In the following cases, the Salary Register was not stamped and signed by the following:-

Full name	Designation	Net Payable (In Rs.)	Month
Rupali J. Desai	Part Time Instructor	15,000.00	January-2018
Rupali J. Desai	Part Time Instructor	15,000.00	February-2018

Management Reply:- Signature on stamp will be taken now and will be kept for your record for verification.

Shridhar alias Yatish G.P. Vernekar
M. No. 125550
Chartered Accountant

Name of the Client : Goa Sarva Shiksha Abhiyan (GSSA)

Statutory Audit for the Financial Year 2017-18

Audit Observation at GSSA,

E. Block Resource Centre- Bicholim

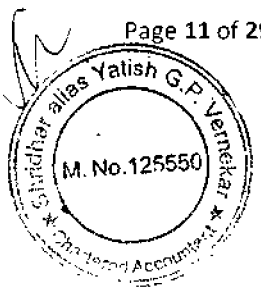
Sr. No.	Particulars	Remarks
1	Interest Received	Amount of Interest Received from Canara Bank Rs. 23,264.00/- Verified and found to be correct.
2	Bank Balance Confirmation	Bank Balance – Rs. 9,79,125.60/-
3	Cash Balance	Closing Balance –NIL Cash Balance Confirmation has been obtained.
4	Bank Reconciliation	B. R. S is carried on monthly basis. B. R. S. as on 31/03/2018 is obtained and kept on record.

I. Uniform Grants:-

i. There is a practice of submission of UC of uniform grants along with bank statements of each school. It is observed that few schools have not submitted the bank statements as proof of credit to the student's account.

Name of the school	Grants Received (In Rs.)
GPS Shirodwadi Mulgeue	5,200.00
GPS Upper Harvale	7,000.00
GPS Navelim	19,600.00
GPS Nanoda	9,400.00
GPS Shirodawadi Mulgao	8,000.00
GPS Kharpal Bicholim	10,000.00
GPS Sal	12,000.00
GPS Katardhabdhaba	1,400.00

Management Reply:- Bank Statement copies from the schools have been obtained & available in block for verification.



ii. In the following cases correction ink was used / figures were over written on School Utilization Certificates:

Name of the school	Grants Received (In Rs.)
GPS Virdi	1400.00
GPS Dodamarg	4600.00
GPS Lamgao	1600.00

Management Reply:- In this case new Utilization Certificates has been received from the school & available in block for verification.

II. Salary Register:-

In the below cases, the Salary Register was not signed by the following employee:-

Full name	Designation	Net Payable (In Rs.)	Month
Divya Bandekar	CRP	20783.00	April-2017
Divya Bandekar	CRP	21500.00	May -2017
Divya Bandekar	CRP	21500.00	June-2017
Divya Bandekar	CRP	21500.00	July-2017

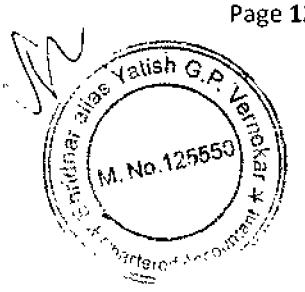
Management Reply:- Salary Register has been duly signed by the concern employee.

III. Sanction Order Register:-

A manual receipt register is maintained in the BRC for recording the receipt of all the sanction order letters. In the following case, there was a mismatch in the amount written on the receipt register:-

Cheque No.	Date	Program	Amount on sanction order letter (in Rs.)	Amount on receipt register (in Rs.)
265175	25/07/2017	Parental Awareness Program (CWSN) 2017-18	5,000.00	20,000.00

Management Reply:- Necessary correction has been done on receipt register & available in the block for verification.



Name of the Client : Goa Sarva Shiksha Abhiyan (GSSA)

Statutory Audit for the Financial Year 2017-18

Audit Observation at GSSA,

F. Block Resource Centre- Ponda

Sr. No.	Particulars	Remarks
1	Interest Received	Amount of Interest Received from Canara Bank is Rs. 27,854/- Verified and found to be correct.
2	Bank Balance Confirmation	Bank Balance – Rs. 5,90,673.90/-
3	Cash Balance	Closing Balance – RS. 346.00/- Cash Balance Confirmation has been obtained.
4	Bank Reconciliation	B. R. S is carried on monthly basis. B. R. S. as on 31/03/2018 is obtained and kept on record.

I. Uniform Grant:-

Name of the school	Journal Voucher No.	Remarks
GPS Tale- Betki	412	No supporting Bank statement and signature.
GHS Betora	456	No supporting statement attached of students' name, signature and account number.

Management Reply:- Photo copies of Bank Statement with beneficiary signature is obtained from GPS Tale Betki & GHS Betoda and is available in the BRC Ponda for verification.

II. Teachers Grants:-

Name of the school	Journal Voucher No.	Grants Received (In Rs.)	Grants Utilized (In Rs.)	Remarks
GPS Tariwada	550	1500.00	1000.00	No supporting documents of the expenditure attached.

Management Reply:- Photo copy of bills of expenditure is obtained from GPS Tariwada Marcel and is available in BRC Ponda for verification.

Srinidhar alias Yatish G.P. Vernekar
M.No.125550
Chartered Accountant

Name of the Client : Goa Sarva Shiksha Abhiyan (GSSA)

Statutory Audit for the Financial Year 2017-18

Audit Observation at GSSA,

G. Block Resource Centre- Pernem - Goa

Sr. No.	Particulars	Remarks
1	Interest Received	Amount of Interest Received from Bank Rs.30,419.00/- Verified and found to be correct.
2	Bank Balance Confirmation	Bank Balance – Rs. 7,48,650.75/-
3	Cash Balance	Closing Balance – RS. 0.00/- Cash Balance Confirmation has been obtained.
4	Bank Reconciliation	B. R. S is carried on monthly basis. B. R. S. as on 31/03/2018 is obtained and kept on record.

Shridhar alias Vatish G.P. Vernekar * M. No.125550 * Chartered Accountant

Name of the Client : Goa Sarva Shiksha Abhiyan (GSSA)

Statutory Audit for the Financial Year 2017-18

Audit Observation at GSSA,

H. Block Resource Centre-Sattari (Valpoi)

Sr. No.	Particulars	Remarks
1	Interest Received	Amount of Interest Received from Canara Bank Rs. 30,566.00/- Verified and found to be correct.
2	Bank Balance Confirmation	Bank Balance – Rs. 12,23,045.85/-
3	Cash Balance	Closing Balance – NIL Cash Balance Confirmation has been obtained.
4	Bank Reconciliation	B. R. S is carried on monthly basis. B. R. S. as on 31/03/2018 is obtained and kept on record.

I. Uniform Grants:-

In the following cases correction ink was used / figures were over-written on School Utilization Certificate.

Name of the school	Grants Received (In Rs.)
GPS Padeli	6,600.00
GPS Nayawada Valpoi Sattari	3,600.00
GPS Narayan Nayar Honda	10,200.00

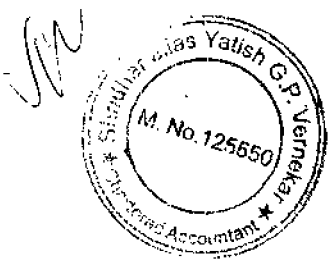
Management Reply:- Fresh copy of Utilization Certificates will be obtained from the above schools and will be kept for official records. Henceforth care will be taken while obtaining the utilization certificates from the schools.

II. Bank Reconciliation:-

In the following cases, the cheques were deposited 3 months after the instrument date.

i. Advance Teachers Grant Payment

Cheque No.	Instruments Date	Bank Date	Amount (in Rs.)
534203	05/12/2017	28/03/2018	1000.00
112793	05/12/2017	27/03/2018	1000.00



ii. Advance Primary School Grant

Cheque No.	Instruments Date	Bank Date	Amount (in Rs.)
419450	17/07/2017	27/03/2018	5000.00

Management Reply:- Henceforth while disbursing grants cheques to schools, schools will be directed to deposit the cheques within the expiry period of the cheques i.e. within 3 months.

Shridhar alias Yatish G.P. Vernekar
M. No. 125550
Chartered Accountant

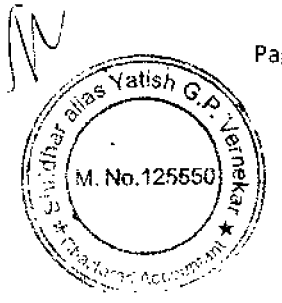
Name of the Client : Goa Sarva Shiksha Abhiyan (GSSA)

Statutory Audit for the Financial Year 2017-18

Audit Observation at GSSA,

I. District Project Office - South Goa.

Sr. No.	Particulars	Remarks
1	Interest Received	Amount of Interest Received from Canara Bank Rs 1, 21,490.00/- Verified and found to be correct.
2	Bank Balance Confirmation	Bank Balance Rs 45,55,676.67/-
3	Cash Balance	Closing Balance Rs 3,338.00/- Cash Balance Certificate has been obtained.
4	Bank Reconciliation	B. R. S is carried on monthly basis. B. R. S. as on 31/03/2018 is obtained and kept on record.



Name of the Client : Goa Sarva Shiksha Abhiyan (GSSA)

Statutory Audit for the Financial Year 2017-18

Audit Observation at GSSA,

J. Block Resource Centre, Sanguem - Goa.

Sr. No.	Particulars	Remarks
1	Interest Received	Amount of Interest Received from State Bank of India Rs. 17,800.00/- Verified and found to be correct.
2	Bank Balance Confirmation	Bank Balance – Rs. 3,87,754.45/-
3	Cash Balance	Closing Balance – NIL Cash Balance Confirmation has been obtained.
4	Bank Reconciliation	B. R. S is carried on monthly basis. B. R. S. as on 31/03/2018 is obtained and kept on record.

Shridhar alias Yatish G.P. Vernekar M.No.125550 Chartered Accountant

Name of the Client : Goa Sarva Shiksha Abhiyan (GSSA)

Statutory Audit for the Financial Year 2017-18

Audit Observation at GSSA,

K. Block Resource Centre,Quepem – Goa.

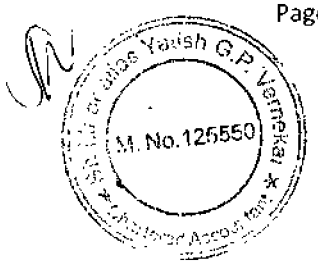
Sr. No.	Particulars	Remarks
1	Interest Received	Amount of Interest Received from State Bank India Rs. 24,863.00/- Verified and found to be correct.
2	Bank Balance Confirmation	Bank Balance – Rs. 7,68,433.50/-
3	Cash Balance	Closing Balance – NIL Cash Balance Confirmation has been obtained.
4	Bank Reconciliation	B. R. S is carried on monthly basis. B. R. S. as on 31/03/2018 is obtained and kept on record.

I. Uniform Grants:-

In the following cases correction ink was used / figures were over-written on School Utilization Certificate.

Name of the school	Grants Received (In Rs.)
GPS Deao Cusman	2000.00
GPS Kasugotto Pirla	2600.00
GPS Ambaulim	40400.00
GPS Kanibag	16800.00

Management Reply:- Rectified.

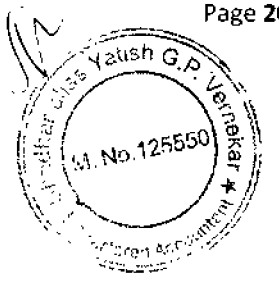


II. Salary Register:-

In the following case, the Salary Register was not signed by the following Part Time Instructors nor was revenue stamp affixed.

Full name	Net Payable (In Rs.)	Month
Soniya Gaonkar	15000.00	December-2017

Management Reply:- Signature Obtained



Name of the Client : Goa Sarva Shiksha Abhiyan (GSSA)

Statutory Audit for the Financial Year 2017-18

Audit Observation at GSSA,

L. Block Resource Centre, Mormugao (Vasco) - Goa.

Sr. No.	Particulars	Remarks
1	Interest Received	Amount of Interest Received from Bank Rs. 13,472.00/- Verified and found to be correct.
2	Bank Balance Confirmation	Bank Balance – Rs. 2,50,007.75/-
3	Cash Balance	Closing Balance – NIL Cash Balance Confirmation has been obtained.
4	Bank Reconciliation	B. R. S is carried on monthly basis. B. R. S. as on 31/03/2018 is obtained and kept on record.

I. **Salary Register:**-In the following cases the Salary Register was not signed by the following employees.

Full name	Designation	Net Payable (In Rs.)	Month
Mr.Tereza Ivy D' Costa	BRP	24167.00	April-2017
Mr.Tereza Ivy D' Costa	BRP	11290.00	May-2017
Mrs. Manadevi Bandekar	CRP	20000.00	July-2017
Mrs. Manadevi Bandekar	CRP	18065.00	August-2017
Mrs. Manadevi Bandekar	CRP	25000.00	January-2018
Mrs. Manadevi Bandekar	CRP	18571.00	February-2018
Mrs. Manadevi Bandekar	CRP	21587.00	March-2018
Mrs. Edith Perumuthi	Accountant	13177.00	July-2017
Mrs. Edith Perumuthi	Accountant	21500.00	August-2017
Mrs. Edith Perumuthi	Accountant	21500.00	September-2017
Mrs. Edith Perumuthi	Accountant	21500.00	October-2017
Mrs. Bindiya Desai	BRP	25000.00	November-2017
Mrs. Bindiya Desai	BRP	25000.00	December-2017
Mrs. Bindiya Desai	BRP	25000.00	January-2018
Mrs. Bindiya Desai	BRP	25000.00	February-2018
Mrs. Bindiya Desai	BRP	25000.00	March-2018
Mr.Rajesh Mandrekar	Accountant	20000.00	November-2017
Mr.Rajesh Mandrekar	Accountant	20000.00	December-2017
Mr.Rajesh Mandrekar	Accountant	20000.00	February-2018
Mr.Rajesh Mandrekar	Accountant	20000.00	March-2018

Ratish G.P. Vernekar
M.No.125550
Chartered Accountant

Management Reply:- We would like to state that the salaries of the staff is either directly credited to their bank accounts or issued through crossed cheques and aquittance is taken on the salary register. But due to oversight we failed to take signature of some of the ex-employees on the salary register. However we have informed all the ex-employees to come and sign the same.

II. Salary Statements:-

The following statements were not authorized by Mrs. Prafullata Naik (B.R.C. Co-ordinator), as on the date of audit.

Statements	Month
Salary Acquitance of part time Instructors	June-2017
Approval of Salary Cheques	June-2017
Salary statements of B. R. P.	July-2017
Salary Acquitance of part time Instructors	August-2017
Approval of Salary Cheques	August-2017
Salary Acquitance of part time Instructors	September-2017
Approval of Salary Cheques	September-2017
Salary Acquitance of part time Instructors	October-2017
Approval of Salary Cheques	October-2017
Salary Acquitance of part time Instructors	January-2018
Approval of Salary Cheques	January-2018
Salary Acquitance of part time Instructors	February-2018
Approval of Salary Cheques	February-2018
Salary Acquitance of part time Instructors	March-2018
Approval of Salary Cheques	March-2018

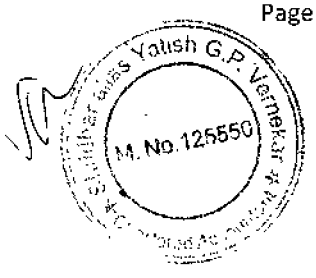
Management Reply:- We would like to state that all the above statements are authorized by the BRC Co-ordinator, Mrs. Prafullata Naik and signature is duly obtained on all the statements.

III. Swachhata Action Plan:- The Utilization Certificate of Rs. 27000 is not signed by B.R.C. Co-Ordinator.

Management Reply:- The BRC Co-ordinator, Mrs. Prafullata Naik has signed the BRC utilization certificate of Rs.27000/- towards Swachhata Action Plan and submitted in DPO South.

IV. Maintenance Grant:-

Name of the school	Remarks
GHS Sada, Vasco	Bill of Rs.1500 "Water Sink with 2 Taps" was not attached



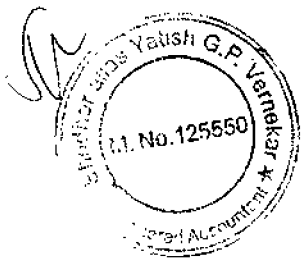
Management Reply:- The above matter was discussed with GHS Sada and the school has now submitted the bill for Rs.1500/-.

V. Uniform Grants:-

Name of the school	Grants Received (In Rs.)	Grants Utilized (In Rs.)	Remarks
GHS New Vaddem - Vasco	6000.00	6000.00	Statement attached does not show any receipt/ Credit of Rs. 400 in 2017-18 to Miss. Soundarya V. Suveskar.
GHS Vasco- Main	13600.00	13600.00	No supporting Bank statement of school attached showing withdrawal.
GPS Vasco- Main	5800.00	3400.00	No supporting Bank statement of school attached showing withdrawal.
GPS Mangorhill	30400.00	27000.00	A Cheque paid to Central Bank of India for crediting Rs.800 in the students A/c, the amount in figures is not written on the Cheque's photo copy.

Management Reply:- The above matter was discussed with the respective schools and following replies have been received:

1. **GHS New Vaddem:** The school has now submitted the updated bank pass book copy for 2017-18 of Ms. Soundarya V. Suveskar wherein Rs.400/- is shown credited to her account on 25.1.2018.
2. **GHS Vasco Main:** The school has now submitted the updated bank pass book copy for 2017-18 showing withdrawal of Rs.13600/-.
3. **GPS Vasco Main:** The school has now submitted the updated bank pass book copy for 2017-18 showing withdrawal of Rs.3400/-.
4. **GPS Mangorhill:** The school has now submitted the updated bank pass book copy for 2017-18 showing withdrawal of Rs.27000/-. Also the entry of cheque of Rs.800/- issued in name of Cental Bank of India is reflecting in the pass book copy.



Name of the Client : Goa Sarva Shiksha Abhiyan (GSSA)

Statutory Audit for the Financial Year 2017-18

Audit Observation at GSSA,

M. Block Resource Centre, Salcete (Margao)

Sr. No.	Particulars	Remarks
1	Interest Received	Amount of Interest Received from Canara Bank Rs. 19,876.00/- Verified and found to be correct.
2	Bank Balance Confirmation	Bank Balance – Rs.4,09,017.40/-
3	Cash Balance	Closing Balance – NIL Cash Balance Confirmation has been obtained.
4	Bank Reconciliation	B. R. S is carried on monthly basis. B. R. S. as on 31/03/2018 is obtained and kept on record.

I. Acquittance Roll:-

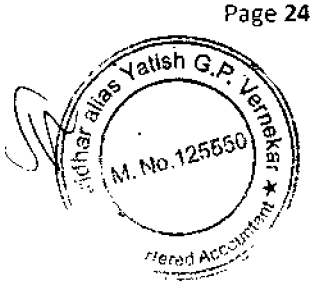
In the following cases, the Acquittance Roll was not signed by the following Part Time Instructors.

Full name	Net Payable (In Rs.)	Month
Vasu N. Desai	16125.00	January-2018
Geeta Pawar Borkar	16125.00	January-2018
Vivek C. Desai	16125.00	January-2018
Gangaram S. Lambor	16125.00	January-2018
Snehal Velip	16125.00	January-2018
Sameer Gaonkar	15000.00	January-2018
Hanumant G.Tari	16125.00	March-2018
Pravin Prabhu	16125.00	March-2018
Alisha Rhesa D' Silva	15000.00	March-2018

Management Reply:- The salary amount was credited through NEFT, hence the signatures were not obtained at that time but will be obtained now.

II. The Swachhata Action Plan:-

Name of the school	Remarks
GPS Talebhat, Cuncolim.	Cash Voucher of Rs.800 is not certified also the purpose for what it was paid to the person is not mentioned.



Management Reply:- We will be inquiring from the school the purpose of utilization of Rs. 800/ and will obtain the certificate for the same.

III. Teachers Grants:-

Name of the school	Remarks
GHS Perpetual Succour Convert High school	Correction ink was used in the UC Form.

Management Reply:- Perpetual Succor Convent High school is an aided school and not GHS. Next time we will be taken care of the same and inform all the schools in general not to make use of correction ink on the UC.

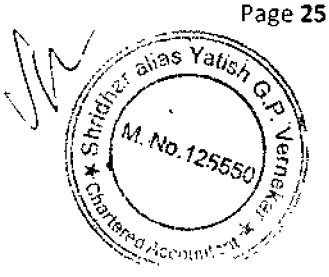
Name of the school	Grants Received (In Rs.)	Grants Utilized (In Rs.)	Remarks
GHS Shishu Vikas High School - Shantinagar	2000.00	9008.00	But bill attached amount to UC was Rs.2,790.00/-

Management Reply:- Shishu Vikas High School – Shantinagar School is an aided school and not GHS. Amount paid to the school is 2000.00/- and amount utilized is in excess but the UC in the books of GGSA accounts is considered for only 2000.00/-

IV. Maintenance Grant:-

Name of the school	Remarks
GPS Fatorda	1. The voucher was not stamped with the School Stamp. 2. On one voucher reason for amount being paid was not mentioned.

Management Reply:- School Stamp will be obtained from GPS Fatorda and so also reason of utilization of the amount.



Name of the Client : Goa Sarva Shiksha Abhiyan (GSSA)

Statutory Audit for the Financial Year 2017-18

Audit Observation at GSSA,

N. Block Resource Centre, Canacona - Goa.

Sr. No.	Particulars	Remarks
1	Interest Received	Amount of Interest Received from Canara Bank Rs. 27,003.00/- Verified and found to be correct.
2	Bank Balance Confirmation	Bank Balance – Rs. 1,68,073.00/- Bank Balance Certificate was not signed as on the date of audit.
3	Cash Balance	Closing Balance – RS. 14,757.00/- Cash Balance Certificate was not signed as on the date of audit.
4	Bank Reconciliation	B. R. S is carried on monthly basis. B. R. S. as on 31/03/2018 is obtained and kept on record.

Management Reply:- Both the certificates, Bank balance and cash balance are now duly signed and kept on record.

I. **School Grants:-**

Name of the school	Remarks
GPS Chaudi	On all bills of "Sangeeta Stationary" name of the school is not mentioned.
GPS Mahalwada	In most of the bills the name of the school was not mentioned.

Management Reply:- Henceforth we will inform both the schools to mention the name of the school on all bills.

Shridhar alias Yatish G.P. Vernekar M. No. 125550 Chartered Accountant

II. Uniform Grants:-

Name of the school	Remarks
GPS Agonda	No supporting bank statement showing debit balance from the A/c of the school.
GPS Avem	Bank statement does not reflect 2 months of uniform grant given to students. i.e. Rs. 200.00 & Rs. 400.00

Management Reply:-

GPS Agonda: Supporting bank statement is obtained from GPS Agonda and kept on record.

GPS Avem: Supporting bank statement is obtained from GPS Avem and amount is reflected on the statement.

Shridhar alias Yatish G.P. Vernekar
M. No. 125650
Chartered Accountant

Name of the Client : Goa Sarva Shiksha Abhiyan (GSSA)

Statutory Audit for the Financial Year 2017-18

Audit Observation at GSSA,

O. Block Resource Centre, Dharbandora - Goa.

Sr. No.	Particulars	Remarks
1	Interest Received	Amount of Interest Received from Bank Of India Rs.20,745.00 /- Verified and found to be correct.
2	Bank Balance Confirmation	Bank Balance – Rs. 5,48,781.35/-
3	Cash Balance	Closing Balance – NIL Cash Balance Certificate was not been prepared as on the date of audit, but was prepared later and e-mailed to us.
4	Bank Reconciliation	B. R. S is carried on monthly basis. B. R. S. as on 31/03/2018 is obtained and kept on record.

I. School grant:-

Name of the school	Remarks
G.P.S Dhadewada	Photocopied bills of expenditure incurred by the school on worksheets do not contain a seal and stamp of the headmistress and School management committee.
M.A.V Marathi Vidyamandi	Photocopied bills of expenditure incurred by the school do not contain a seal and stamp of the headmistress and School management committee.

Management Reply:- In the above case the seal and stamp have now been obtained.

II. Uniform grant:-

Name of the school	Remarks
G.P.S Daukond	A letter addressed to the bank manager of State Bank of India containing the list of students eligible for uniform grants has not been certified by a bank seal.

Management Reply:- Noted for future and we will try to obtain seal from the bank.

III. Acquittance Roll:-

In the following cases the Acquittance Roll was not signed by the following employees:

Shridhar alias Yatish G.P. Vernekar
M. No. 125550
Chartered Accountant

Full name	Designation	Net Payable (In Rs.)	Month
Snehal S Bhonsle	BRC-Co-ordinator	26,875.00	August 2017
Dhiraj H Gaonkar	CRP	20,000.00	October 2017
Rizwana Pathan	CRP	21,500.00	January 2018

The BRP Attendance Statement for the month of February 2018 was not signed by the BRC Co-ordinator.

Management Reply:- In the above case the statements has now been signed and maintained. A copy of the same was furnished to the statutory audit team via email.

IV. Salary Register:-

In the following cases, the Salary Register was not signed by the following employee:

Full name	Designation	Net Payable (In Rs.)	Month
Aditi Gaonkar	CRP	17,333.00	April 2017

Management Reply:- In the above case the salary register has now been signed. Signed scanned copy was furnished to the statutory audit team via email.

V. Salary Arrears:-

In the following cases, the Salary Arrears was not signed by the following employee:

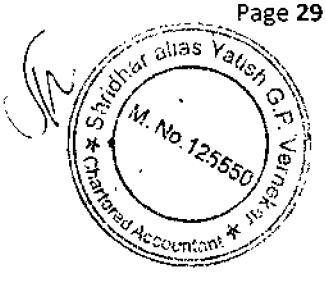
Full name	Designation	Net Payable (In Rs.)	Month
Rupa V Kamat	Accountant	60,975.00	April 2017 to February 2018

Management Reply:- In the above case the salary arrears has now been signed. Signed scanned copy was furnished to the statutory audit team via email.

VI. Tally Scrutiny:-

It has been observed that School Grants received and Teachers Grants received are grouped together as school grants received. As a result of this, teachers grants received does not appear in Receipts & Payments and Income & Expenditure Statements.

Management Reply:-
Both the grants were grouped, which was later split into Teachers Grant and School Grant and rectified data mailed (Tally). The ledger was duly rectified in the books of the accounts.



Annex-XXI
(See Para 103.1)

Consolidated Receipt and Payments Account for the year ended 31.03.2018

Name of the SIS: *Goa Sarva shiksha Abhiyan, Alto Betim, Goa*

RECEIPTS	Sche-dule	Amount		PAYMENTS	Sche-dule	Amount	
		Current year 2017-18	Previous Year 2016-17			Current year 2017-18	Previous Year 2016-17
Opening Balance				**Amount paid to districts**			
(a) Cash at Bank		27,712,565.82	1,248,780.18	**and sub-district level**			
(b) Cash in Hand		11,132.00	14,100.00	**Expenditure at District**			
Funds recd. From Govt. of India				**and sub-district level**			
(a) SSA		86,260,000.00	86,910,920.00	Teacher Salary		26,093,785.00	8,095,409.00
(b) NPEGEL				BRC		33,534,927.00	27,115,940.00
Funds recd. From State Govt.				CRC		21,653,853.00	20,199,221.00
(a) SSA		57,506,000.00	63,017,280.00	Civil work		6,360,620.00	3,092,000.00
(b) NPEGEL				Uniforms to students		6,077,400.00	6,512,000.00
Interest				Free Text Book		29,600,186.00	27,916,724.00
(a) SSA		1,133,200.00	890,177.10	Innovative Activities		-	-
(b) NPEGEL				IED		2,063,554.00	2,617,758.00
Miscellaneous receipts				Innovative Head upto 1 crore		-	-
Others		3,218,695.05	3,825,792.26	School Maintenance Grant		5,280,000.00	5,350,000.00
				School Grant		8,280,000.00	8,267,000.00
				Intervention out of school children		1,144,500.00	1,579,000.00
Advances for district and sub-				Teacher Training		2,835,560.00	1,502,134.00
district level programme activities				Community Training		1,578,600.00	767,439.00
adjusted		4,104,960.20	3,550,328.28	Teachers Grant		2,861,500.00	-
				State Component			
				SIEMAT			
				Management Cost		12,585,096.40	14,841,717.00
				Research & Evaluation		-	784,329.00

M. No.125550
Chartered Accountant

RECEIPTS	Sche-dule	Amount		PAYMENTS	Sche-dule	Amount	
		Current year 2017-18	Previous Year 2016-17			Current year 2017-18	Previous Year 2016-17
				Advances outstanding			
				(a) State level		2,817,867.00	1,628,058.00
				Miscellaneous payments			
				(a) Assets purchased		1,278,420.00	16,902.00
				(b) Payment to Creditors		-	-
				(c) Payment of Outstanding			
				liabilities		856,180.00	1,448,049.00
				Closing Balance			
				(a) Cash at Bank		15,031,167.67	27,712,565.82
				(B) Cash in Hand		13,337.00	11,132.00
Total		**179,946,553.07**	**159,457,377.82**	**Total**		**179,946,553.07**	**159,457,377.82**

FOR GOA SARVA SHIKSHA ABHIYAN

CHIEF ACCOUNTS OFFICER

DATE: 21.01.2019
PLACE: Panaji Goa

STATE PROJECT DIRECTOR
State Project Director
Goa Sarva Shiksha Abhiyan Society
Panaji - Goa

AS PER OUR REPORT OF EVEN DATE

For Vernekar & Co.
Chartered Accountants
Firm Reg.No.128776W

CA Shridhar alias Yatish G P Vernekar
Proprietor
M.No. 125550

Shridhar alias Yatish G P Vernekar M. No.125550 Chartered Accountant

Annex-XX
(See Para 103.1)

Consolidated Income and Expenditure Account for the year ended 31.03.2018

Name of the SIS: *Goa Sarva Shiksha Abhiyan, Alto Betim, Goa*

EXPENDITURE	Schedule	Amount		Income	Schedule	Amount	
		Current year 17-18	Previous Year 16-17			Current year 17-18	Previous Year 16-17
Expenditure at District and Sub-				**Funds recd. From Govt. of**			
District level				**India**			
Teacher Salary	A	23,055,907.00	52,908,023.00	(a) SSA		86,260,000.00	86,910,920.00
BRC	B	28,249,500.00	26,927,763.40				
CRC	C	21,401,872.00	20,049,658.00	**Funds recd. From State**			
Civil work	D	2,524,091.80	4,369,765.00	**Govt.**			
Uniforms to Students	E	5,556,432.45	5,702,086.00	(a) SSA		57,506,000.00	107,940,280.00
Free Text Book	F	29,600,186.00	27,905,414.00				
Innovative Activities	G	-	-	**Interest**			
IED	H	1,925,024.00	2,456,895.00	(a) SSA		1,133,200.00	357,499.00
School Maintenance Grant	I	5,052,205.00	5,172,165.00	(b) Refunded by VEC/BRC		333,633.21	1,398,832.68
School Grant	I	8,081,018.00	8,138,200.00	Others		2,207,919.84	2176000.26
Teacher Grant	I	2,683,500.00	-	Receipt Prior Period		-	6,000.00
Intervention out of school children	J	852,500.00	1,976,336.00				
Teacher Training	K	1,854,334.00	1,521,728.50				
Community Training	L	763,905.00	517,335.00	**Excess of Expenditure over**			
Innovative Head upto 1 Cr.	M	-	-	**Income**		-	-
SMCs Training	N	507,032.00	197,621.00				
State Component							
SIEMAT							
Management Cost	O	12,913,517.40	15,491,307.00				
Research & Evaluation	P	1,543,918.00	699,457.20				
Prior Period Expenses		0	-				
Others (NCERT Workshop Expenses)		545,138.00	792,975.00				
Excess of Income Over Expenditure		330,672.40	23,962,802.84				
Total		**147,440,753.05**	**198,789,531.94**	**Total**		**147,440,753.05**	**198,789,531.94**

FOR GOA SARVA SHIKSHA ABHIYAN

CHIEF ACCOUNTS OFFICER
DATE: 21.01.2019
PLACE: Panaji Goa

STATE PROJECT DIRECTOR
State Project Director
Goa Sarva Shiksha Abhiyan Society
Panaji - Goa

AS PER OUR REPORT OF EVEN DATE

For Vernekar & Co.
Chartered Accountants
Firm Reg No.128776W

CA Shridhar alias Yatish G P Vernekar
Proprietor
M.No. 125550

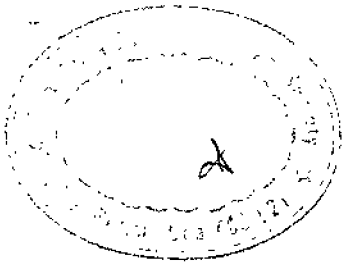
GOA SARVA SHIKSHA ABHIYAN		
SCHEDULES FORMING PART OF INCOME AND		
EXPENDITURE ACCOUNT (MATCHING GRANT) (31.03.2018)		
	AMOUNT	AMOUNT
SCHEDULE A		
To Teachers Salary		
Teachers salary (South)	4,167,706.00	
Teachers salary (North)	4,888,201.00	
Teachers Salary (State)	14,000,000.00	**23,055,907.00**
SCHEDULE B		
To Block Resource Centre		
Salary of Resource Person North	14,779,404.00	
Salary of Resource Person South	12,879,431.00	
Contingency Grant North	300,000.00	
Contingency Grant South	290,665.00	**28,249,500.00**
SCHEDULE C		
To Cluster Resource Centre		
Salary of Resource Person North	13,944,212.00	
Salary of Resource Person South	7,457,660.00	
Contingency Grant North	-	
Contingency Grant South	-	**21,401,872.00**
SCHEDULE D		
To Civil Work		
Access Ramps (North)	1,296,731.80	
access Ramps (South)	63,000.00	
Boundary Wall Construction (North)	-	
Boundary Wall Construction (South)	-	
Toilet Repairs (North)	-	
Toilet Repairs (South)	-	
Flooring (North)	-	
Flooring (South)	-	
Drinking Water Facility (South)	20,000.00	
Electrification Exp. (North)	-	
Electrification Exp. (South)	-	
Grills & Varandah (North)	61,360.00	
Separate Girls Toilets North	65,000.00	
Swach Bharat- Construction of Toilets- North	48,000.00	
Swachh Bharat- Construction of Toilets- South	48,000.00	
swachta Action Plan Expenses (North)	498,000.00	
Swachta Action Plan Expenses (South)	328,000.00	
Toilets under Swachh Vidhyalaya	96,000.00	**2,524,091.80**

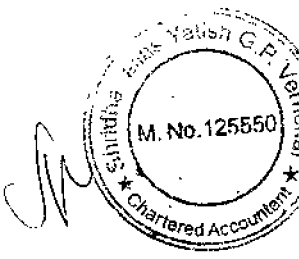
M. No.125550

SCHEDULE E		
To Uniforms for Students		
North	2,952,200.00	
South	2,604,232.45	**5,556,432.45**
SCHEDULE F		
Free Text Books		
North	14,587,395.00	
South	12,228,000.00	
State	2,784,791.00	**29,600,186.00**
SCHEDULE G		
Innovative Activities	—	**-**
SCHEDULE H		
Intervention for CWSN (IED)		
Intervention for CWSN (IED) North	950,805.00	
Intervention for CWSN (IED) South	974,219.00	**1,925,024.00**
SCHEDULE I		
Grants Released to Schools		
School Maintainance North	3,081,629.00	
School Maintainance South	1,970,576.00	
School Grant North	4,853,000.00	
School Grant South	3,228,018.00	
Teachers Grant North	1,576,000.00	
Teachers Grant South	1,107,500.00	**15,816,723.00**
SCHEDULE J		
Intervention for Out of School Children		
North	665,500.00	
South	187,000.00	**852,500.00**
SCHEDULE K		
Teachers Training		
Teachers Training North	870,130.00	
Teachers Training South	953,878.00	
Teachers Training State	30,326.00	**1,854,334.00**
SCHEDULE L		
Community Training		
Community Training State	234,505.00	

Community Training North	529,400.00	
Community Training South	-	**763,905.00**
SCHEDULE M		
Innovation Head upto 1 Cr.		
North	–	
South	–	-
SCHEDULE N		
SMCs Training		
North	-	
South	507,032.00	**507,032.00**
SCHEDULE O		
To Management & MIS		
Audit Expenses	82,600.00	
Hamali Charges	–	
Accomodation	11,288.00	
Ad Hoc Bonus	193,424.00	
Advertisement Expenses	7,700.00	
Annual Maintenance Contract	–	
Bank Charges	6,829.40	
Computer Maintainance	102,768.00	
Electricity Charges	75,756.00	
Internal Audit Expenses	106,458.00	
Leave Salary & Pension Contribution	424,443.00	
Meeting & Workshop Expenses	113,352.00	
Medical Reimbursement	2,429.00	
Mobile Bill Reimbursement	28,860.00	
Office Expenses	82,944.00	
Postage & Telegram	10,911.00	
Printing & Stationary	105,913.00	
Repair & Maintenance	125,274.00	
Salary of Contract Staff	7,736,834.00	
Salary of Office Staff	2,318,128.00	
Remuneration to DPO	–	
TA/DA	382,576.00	
Tally Software Expenses	49,669.00	
Newspapers & Periodicals	9,580.00	
Expenses of BRCs	-	
Tea & Refreshment	14,957.00	
Telephone Charges	102,673.00	
Xerox Machine Maintainance	-	
Incidental Contigent Expenses	–	
Vehicle Hire Charges	457,972.00	

Water Charges	6,310.00	
Interest on TDS Payment	–	
TDS on Professional Fees	–	
Interview Expenses	20,450.00	
Media Activity	10,555.00	
Web Designing Expenses	12,000.00	
Band Competition Expenses	70,844.00	
Capacity Building Workshop	42,660.00	**12,716,157.40**
SCHEDULE O		
To LEP Activity		
State	197,360.00	**197,360.00**
SCHEDULE P		
To REMS Activity		
North	–	
South	–	
State	1,543,918.00	**1,543,918.00**
		146,564,942.65





Annex-XIX
(See Para 103.1)

Consolidated Balance Sheet as on 31.03.2018

Name of the SIS: *Goa Sarva Shiksha Abhiyan, Alto Betim, Goa*

LIABILITIES	Schedule	Amount		ASSETS	Schedule	Amount	
		Current Year 2017-18	Previous Year 2016-17			Current Year 2017-18	Previous Year 2016-17
GRANTS TO BE UTILISED							
Opening Balance		42,691,768.42	18,728,965.58	**Fixed Assests**	C	9,950,759.40	8,672,339.40
Less: Excess of Expenditure over Income		-	-	**Deposits**		9,058.00	9,058.00
Less: Prior Period Adjustments				**Advances for Expenses**	D	18,412,958.25	6,881,549.70
(as per offfice notings dtd)		-	-	**Civil Works (PWD)**		20,000.00	20,000.00
				Grants Receivables	E	-	-
Add: Excess of Income over Expenditure		330,672.40	23,962,802.84				
				Closing Balance at SPO			
Closing Balance		43,022,440.82	42,691,768.42	Cash at Canara Bank SPO		4,866,320.82	22,689,384.82
				Cash at Canara Bank DPO North		6,964,561.63	3,486,001.77
				Cash at Canara Bank DPO South		3,200,285.22	1,537,179.23
Current Liabilities				Cash in Hand		13,337.00	11,132.00
Provisions	B	1,585.00	26,822.00				
Sundry Creditors	A	413,254.50	588,054.50				
		43,437,280.32	**43,306,644.92**			**43,437,280.32**	**43,306,644.92**

AS PER OUR REPORT OF EVEN DATE

FOR GOA SARVA SHIKSHA ABHIYAN

For Vernekar & Co.
Chartered Accountants
Firm Reg No. 128776W

CA Shridhar alias Yatish G P Vernekar
Proprietor
M.No. 125550

CHIEF ACCOUNTS OFFICER
Goa Sarva Shiksha Abhiyan

STATE PROJECT DIRECTOR
Goa Sarva Shiksha Abhiyan Society
Panaji - Goa

DATE: 21.01.2019
PLACE: Panaji Goa

GOA SARVA SHIKSHA ABHIYAN

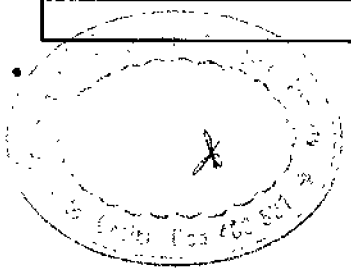
SCHEDULES FORMING PART OF BALANCE SHEET (MATCHING GRANT)

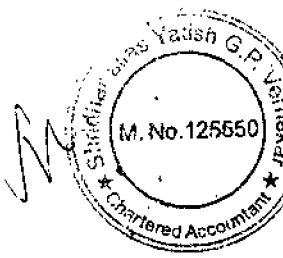
(31.03.2017)

	AMOUNT	AMOUNT
SCHEDULE - A		
SUNDRY CREDITORS		
M/s Narvekar Agencies	7,407.50	
Bandekar Offset	405,847.00	**413,254.50**
SCHEDULE - B		
PROVISIONS - OUTSTANDING LIABILITIES		
Vehicle Hire Charges payable	–	
Difference payable to BRC Bardez	1,585.00	
Training Dues Payable	–	
SC/ST Intervention	–	**1,585.00**
	AMOUNT	**AMOUNT**
SCHEDULE - D		
ADVANCES		
Block Resource Centre -		
School, Teacher & Maintainance Grant Receivable	12,000.20	
Bank Interest Receivable- Blocks	1,119,316.00	**1,131,316.20**
CIVIL WORKS		
Access Ramps North	137,142.00	
Access Ramps- South	1,140,961.00	
Boundary Wall Construction North	249,346.00	
Boundary Wall Construction South	235,000.00	
Benches & Desk (South)	1,702,000.00	
benches & Desk (North)	1,999,000.00	
Boys Toilet (South)	56,695.00	
Boys Toilet (North)	113,390.00	
Flooring Work (South)	737,499.00	
Toilet Repairs (South)	161,850.00	
Toilet Repairs (North)	188,825.00	
Drinking Water Facility South	20,000.00	
Electrification South	20,000.00	
Grills for Varandah North	–	
Grills for Varandah South	71,988.00	
Major Repaire Work North	498,111.00	
Major Repaire Work South	27,321.00	
Separate Girls Toilet Const. North	50,000.00	
Separate Girls Toilet Const. South	155,000.00	
Swatch Bharat- Separate Girls Toilet (South)	96,000.00	
swatch Bharat- Separate Girls Toilet (North)	–	
Toilets under Swachh Vidhyalaya	48,000.00	

M. No. 125550

Child Friendly Elements VEC South	40,000.00	
Separate Girls Toilet Const. VEC North	—	**7,748,128.00**
GRANTS RELEASED TO SCHOOLS		
Maintenance North	42,955.50	
Maintenance South	10,488.00	
School Grant North	168,058.00	
School Grant South	34,124.00	
Teachers Grant North	11,500.00	
Teachers Grant South	23,500.00	**290,625.50**
Teachers Training		
Inservice Primary Block Level North	63,428.00	
Inservice Primary Block Level South	1,926.00	**65,354.00**
INTERVENTION FOR Out of School Children		
NRBC North	434,806.00	
NRBC South	448,500.00	
Madarsa South	17,000.00	**900,306.00**
INTERVENTION FOR CWSN (IED)		
North	120,507.00	
South	67,071.00	**187,578.00**
Community Training		
Non Residential Community training North		-
Uniforms for Students		
North	35,000.00	
South	0.55	**35,000.55**
OTHER ADVANCES		
GSSA Additional Funds (Para Teachers Salary Receivable)	7,920,000.00	
Advance Band Competition	58,500.00	
TA/DA	76,150.00	
		8,054,650.00
		18,412,958.25





GOA SARVA SHIKSHA ABHIYAN

SCHEDULE-C

FIXED ASSETS AS ON 31.03.2018

PARTICULARS	BAL AS ON 01-04-2017	ADDITION	SALES DURING THE YEAR	BALANCE AS ON 31.03.2018
3G Data Card	4,400.00	-	-	4,400.00
Air Conditioners	675,800.00	-	-	675,800.00
Books	1,538.00	-	-	1,538.00
Computer Hardware	511,372.00	-	-	511,372.00
Computers	2,317,637.00	640,967.00	-	2,958,604.00
Computer Software	323,765.00	-	-	323,765.00
Hard Disk	4,950.00	-	-	4,950.00
Filing Cabinet	10,326.00	-	-	10,326.00
Computer Tables	64,203.75	-	-	64,203.75
EPABX	74,463.00	-	-	74,463.00
Fax Machine	11,960.00	-	-	11,960.00
Franking Machine	88,961.00	-	-	88,961.00
Furnishing of SPD Office	698,620.65	-	-	698,620.65
Furniture and Fixture	1,308,410.00	-	-	1,308,410.00
LCD Projectors	605,875.00	494,765.00	-	1,100,640.00
Office Equipment	58,716.00	-	-	58,716.00
Office Cupboard.	16,522.00	-	-	16,522.00
Medium Table	13,309.00	-	-	13,309.00
Premium Visitors Chairs	15,831.00	-	-	15,831.00
Overhead Projector	118,131.00	-	-	118,131.00
Pedestal Fans	16,100.00	-		16,100.00
Risograph Machine	137,170.00	-	-	137,170.00
Shredder Machine	5,800.00	-	-	5,800.00
Stabilizer	47,353.00	-		47,353.00
Tally Software	11,232.00	-		11,232.00
Xerox Machine	360,692.00	142,688.00	-	503,380.00
Digital Camera	13,670.00	-		13,670.00
Laptops	104,970.00	-		104,970.00
Water Filter	12,190.00	-		12,190.00
UPS	130,807.00	-	-	130,807.00
Computer Printer	106,945.00	-		106,945.00
Digital Copier	50,400.00	-		50,400.00
Focus Wireless Portable PA System	75,000.00	-		75,000.00
Laptops	652,370.00	-		652,370.00
Refrigerator	18,590.00	-		18,590.00
Wireless ADSL + Modem Router	2,500.00	-		2,500.00
Ceiling Fan	1,760.00	-		1,760.00
				-
	8,672,339.40	1,278,420.00	-	9,950,759.40

M. No. 125550

Chartered Accountant

GOA SARVA SHIKSHA ABHIYAN- STATE PROJECT OFFICE

Receipt & Payment Account (Matching Grant) for the ended year 31/3/2018

Registered Under The Societies Registration Act, 1860, Vide Registration No. 180/Goa/2005.

RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
To Cash & Bank Balance as on 01.04.2017			**By Advance towards:**		
Cash at Bank	22,689,384.82		Advance to LEP Activity	145,000.00	
Cash /Petty- Cash in Hand	5,000.00	22,694,384.82	Adance towards Band Competition	149,500.00	
			Advance Interview	16,100.00	
To Grants Received			Adance to GSCPCR	74,000.00	
a) Funds Received from			Office Meeting Expenses	14,700.00	
Government of India	86260000.00		TA/DA	21,659.00	
b) Funds Received from			Advance NCERT Workshop	240,000.00	
State Government	57506000.00	143,766,000.00	Office Expenses	8,600.00	
			Advance Repairs and Maintainance	18,880.00	
To Grants Received from NCERT towards			Advance towards Parliamentary Comm	50,000.00	738,439.00
Workshop		554,765.00			
			By Free Text Books Activity		2,784,791.00
To Interest on S/B A/C		833,418.00			
			By Management & MIS		
To Other Income		224.00	Audit Fees Expenses	82,600.00	
			Accomodation	11,288.00	
To TDS on Contractors		41,786.00	Ad Hoc Bonus	117,436.00	
			Bank Charges	1,555.00	
To TDS on Professional Fees		19,130.00	Computer Maintainance	54,977.00	
			Electricity Charges	35,422.00	
To TDS on Office Staff		89,000.00	Meeting & Workshop Expenses	40,507.00	
			Leave Salary & Pension Contribution	186,096.00	
To Receipts from Sale of Text Books		1,642,822.00	GPF Contribution of office staff	96,458.00	
			GEIS contribution of office staff	1,080.00	
To GPF Contribution of Office Staff		96,458.00	Mobile Bill Reimbursement	15,160.00	
			Office Expenses	37,069.00	
To GEIS Contribution of office staff		1,080.00	Postage & Telegram	10,886.00	
			Printing & Stationary	78,549.00	
To Refund of Advances towards:			Repair & Maintenance	83,620.00	
Advance REMS(GSCPCR)	43,876.00		Salary of Contract Staff	4,963,002.00	
Office Meeting Expenses	3,000.00		Salary of Office Staff	984,033.00	
TA/DA	1,959.00		TA/DA	325,715.00	
Advance Office Expenses	1,700.00		Internal Audit Expenses	106,458.00	
Advance NCERT	5,882.00		TDS of Contractors	41,786.00	
Advance Repairs & Maintainar	3,788.00		TDS of Office Staff	89,000.00	
Advance LEP	9,975.00		TDS on Professional Fees	19,130.00	
Advance Band Competition	20,156.00	90,336.00	Web Designing Expenses	12,000.00	
			Parliamentary Committee Meet Expense	10,095.00	
			Tea & Refreshment	14,505.00	
			Telephone Charges	50,836.00	
			Vehicle Hire Charges	414,444.00	
			Interview Expenses	4,350.00	
			Advertisement Expenses	7,700.00	
			Capacity Building Training	42,660.00	
			Media Activity Expenses	10,555.00	

M. No. 1255

RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
			Water Charges	3,160.00	
			Tally Software Expenses	15,685.00	
			SLAS Activity Expenses	210,313.00	
			REMS Activity Expenses	1,232,554.00	
			Community Mobilisation Expenses	234,505.00	
			LEP Activity Expenses	62,335.00	
			Shala Siddhi Workshop Expenses	27,551.00	
			Inservice Teachers Training Expenses	30,326.00	**9,765,401.00**
			By NCERT Workshop Expenses		**228,985.00**
			By Refund of Grants to NCERT		**55,731.00**
			By Purchase of Fixed Assets		
			Computer Hardware	602,067.00	
			LCD Projectors	494,765.00	
			Xerox Machine	142,688.00	**1,239,520.00**
			By Advance to GSSA Additional Funds		**21,920,000.00**
			By Transfer of Funds to Districts		
			DPO North	72,963,289.00	
			DPO South	55,261,927.00	**128,225,216.00**
			Cash & Bank Balances as on 31.03.2018		
			Bank Balance (Canara Bank)	4,866,320.82	
			Cash/Petty-Cash in Hand	5,000.00	**4,871,320.82**
		169,829,403.82			**169,829,403.82**

FOR GOA SARVA SHIKSHA ABHIYAN

Chief Accounts Officer
Goa Sarva Shiksha Abhiyan

State Project Director
Goa Sarva Shiksha Abhiyan Society
Panaji - Goa

CHIEF ACCOUNTS OFFICER **STATE PROJECT DIRECTOR**

DATE: 21.01.2019

PLACE: Panaji Goa

AS PER OUR REPORT OF EVEN DATE

For Vernekar & Co.
Chartered Accountants
Firm Reg No. 128776W

Shridhar alias Yatish G.P. Vernekar
M. No.125550
Chartered Accountant

CA Shridhar alias Yatish G P Vernekar
Proprietor
M.No. 125550

GOA SARVA SHIKSHA ABHIYAN- STATE PROJECT OFFICE

Income and Expenditure Account for the year ended 31.03.2018

Registered Under The Societies Registration Act, 1860, Vide Registration No. 180/Goa/2005.

EXPENDITURE	Schedule	Amount	Income	Schedule	Amount
To Other Expenses			**By Grants Received**		
In Service Teachers Training Expenses		30,326.00	a) Funds Received from		
REMS Activity Expenses		1,232,554.00	Government of India		86,260,000.00
SLAS Activity Expenses		210,313.00	b) Funds Received from State		
NCERT Workshop Expenses		463,103.00	Government		57,506,000.00
LEP Activity Expenses		197,360.00			
GSCPCR Rxpenses		73,500.00	By Receipts from Sale of Text Books		1,642,822.00
Refund of grants to NCERT		55,731.00			
Community Mobilisation Expenses		234,505.00	By Interest on SB A/C		833,418.00
Shala Siddhi Expenses		27,551.00			
Band Competition Expenses		70,844.00	By Other Income		224.00
To Management & MIS	A	7,841,639.00	By Grants Received from NCERT towards		
			Workshop		554,765.00
To Free Text Books Activity		2,784,791.00			
To Primary Teachers Salary Paid		14,000,000.00			
To Excess of Income over Expenditure		119,575,012.00			
Total Rs.		146,797,229.00	**Total Rs.**		**146,797,229.00**

FOR GOA SARVA SHIKSHA ABHIYAN

CHIEF ACCOUNTS OFFICER **STATE PROJECT DIRECTOR**

DATE: 21.01.2019

PLACE: Panaji Goa

AS PER OUR REPORT OF EVEN DATE

For Vernekar & Co.
Chartered Accountants
Firm Reg No. 128776W

CA Shridhar alias Yatish G P Vernekar
Proprietor
M.No. 125550

GOA SARVA SHIKSHA ABHIYAN- STATE PROJECT OFFICE

(MATCHING GRANT) (STATE PROJECT OFFICE) (as on 31.03.2018)

SCHEDULE A	AMOUNT	AMOUNT
To Management & MIS		
Accomodation		11,288.00
Ad Hoc Bonus		117,436.00
Advertisement Expenses		7,700.00
Bank Charges		1,555.00
Electricity Charges		35,422.00
Computer Maintainance		54,977.00
Internal Audit Expenses		106,458.00
Leave Salary & Pension Contribution		186,096.00
Meeting & Workshop Expenses		52,207.00
Mobile Bill Reimbursement		15,160.00
Office Expenses		43,969.00
Postage & Telegram		10,886.00
Printing & Stationary		78,549.00
Repair & Maintenance		98,712.00
Salary of Contract Staff		4,963,002.00
Salary of Office Staff		984,033.00
TA/DA		347,199.00
Tea & Refreshment		14,505.00
Telephone Charges		50,836.00
Vehicle Hire Charges		414,444.00
Water Charges		3,160.00
Interview Expenses		20,450.00
Parliamentary Committee Expenses		60,095.00
Web Designing Expenses		12,000.00
Tally Software Expenses		15,685.00
Capacity Building Expenses		42,660.00
Media Activity Expenses		10,555.00
Audit Fees Expenses		82,600.00
		7,841,639.00

Shridhar alias Yatish G.P. Vaidya M.No.125550 Chartered Accountant

GOA SARVA SHIKSHA ABHIYAN- STATE PROJECT OFFICE

Balance Sheet as on 31.03.2018

Registered Under The Societies Registration Act, 1860, Vide Registration No. 180/Goa/2005.

LIABILITIES	Amount	Amount	ASSETS	Amount	Amount
GRANTS TO BE UTILISED			Fixed Assests		6,842,483.40
Surplus for utilisation in sebsequent year			(as per Schedule D)		
Opening Balance	157,708,294.58				
			Deposits(Telephone Deposit)		6,000.00
Add: Excess of Income over					
Expenditure	119,575,012.00	277,283,306.58	Advances		
			(as per Schedule E)		265,949,349.36
Sundry Creditors					
(As per Schedule C)		405,847.00	PWD(Advance for Civil Works)		20,000.00
			Closing Balance at SPO		
			Cash in Bank (Canara Bank)	4,866,320.82	
			Cash in Hand	5,000.00	4,871,320.82
		277,689,153.58			277,689,153.58

FOR GOA SARVA SHIKSHA ABHIYAN

CHIEF ACCOUNTS OFFICER STATE PROJECT DIRECTOR

DATE: 21.01.2019

PLACE: Panaji Goa

State Project Director
Goa Sarva Shiksha Abhiyan Society
Panaji - Goa

AS PER OUR REPORT OF EVEN DATE

For Vernekar & Co.
Chartered Accountants
Firm Reg No.128776W

Shridhar alias Yatish G.P. Vernekar * M. No. 125550 * Chartered Accountant *

CA Shridhar alias Yatish G P Vernekar
Proprietor
M.No. 125550

GOA SARVA SHIKSHA ABHIYAN- SPO OFFICE

SCHEDULES FORMING PART OF BALANCE SHEET (31.03.2018)

(MATCHING GRANT) (STATE PROJECT OFFICE)

SCHEDULE D

Fixed Assets

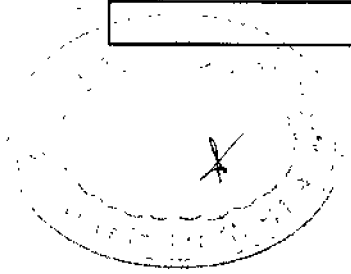
Particulars	Balance as on 01-04-2017	Additions	Sales during the year	Balance as on 31.03.2018
3G Data Card	4,400.00			4,400.00
Air Conditioners	429,900.00			429,900.00
Books	1,538.00			1,538.00
Computer Hardware	468,322.00			468,322.00
Computers	1,574,158.00	602,067.00		2,176,225.00
Computer Software	323,765.00			323,765.00
Computer Tables	64,203.75			64,203.75
EPABX	30,042.00			30,042.00
Fax Machine	11,960.00			11,960.00
Franking Machine	88,961.00			88,961.00
Furnishing of SPO Office	698,620.65			698,620.65
Furniture & Fixture	857,166.00			857,166.00
LCD Projector	246,625.00	494,765.00		741,390.00
Office Equipment	58,716.00			58,716.00
Overhead Projector	118,131.00			118,131.00
Pedestrial Fans	6,600.00			6,600.00
Risograph Machine	137,170.00			137,170.00
Shredder Machine	5,800.00			5,800.00
Stabilizer	47,353.00			47,353.00
Tally Software	11,232.00			11,232.00
Xerox Machime	296,180.00	142,688.00		438,868.00
Digital Camera	4,400.00			4,400.00
Laptops	104,970.00			104,970.00
Water Filter	10,990.00			10,990.00
Ceiling Fans	1,760.00			1,760.00
	5,602,963.40	**1,239,520.00**		**6,842,483.40**

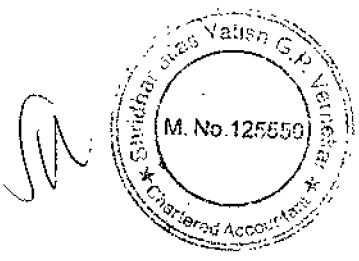
Shridhar alias Yatish G.P. M. No. 125550 Chartered Accountant

SCHEDULES FORMING PART OF BALANCE SHEET (31.03.2018)
(MATCHING GRANT)- STATE PROJECT OFFICE

SCHEDULE A	AMOUNT	AMOUNT
Sundry Creditors		
Bandekar Offset	405,847.00	**405,847.00**

SCHEDULE B	AMOUNT	AMOUNT
Advances		
GSSA Additional Funds (Amt Receivable)		7,920,000.00
Other Advances		
Advance Band Competition	58,500.00	
TA/DA	10,350.00	**68850.00**
Branches/Divisions		
Advances to DPO North	147,952,421.63	
Advances to DPO South	110,008,077.73	**257,960,499.36**
		265,949,349.36





GOA SARVA SHIKSHA ABHIYAN

Receipt & Payment Account (Additional Grants) for the year ended 31.03.2018.

Registered Under The Societies Registration Act, 1860, Vide Registration No. 180/Goa/2005.

RECEIPTS	AMOUNT	AMOUNT	PAYMENT	AMOUNT	AMOUNT
To Cash & Bank Balances as on 01.04.2017			By Refund of PWD (Jalmani Scheme)		2,310.00
Cash in hand	-				
Cash at Bank			By Para Teachers Salary		8,225,637.00
Bank of India	3,766,622.28				
IndusInd Bank	257,097.03	4,023,719.31	**By Management Cost**		
			Bank Charges		1,111.00
To Interest Received		153,497.00			
			By Cash & Bank Balances as on 31.3.2018		
To Remedial Teaching			Cash in Hand	-	
Refund of Para Teacher Salary		-	IndusInd Bank	267,536.03	
			Bank of India	17,600,622.28	17,868,158.31
To Advance received from Matching Grants towards Para Teachers Salary		21,920,000.00			
		26,097,216.31			**26,097,216.31**

FOR GOA SARVA SHIKSHA ABHIYAN

CHIEF ACCOUNTS OFFICER **STATE PROJECT DIRECTOR**

DATE: 21.01.2019

PLACE: Panaji Goa

Goa Sarva Shiksha Abhiyan Society
Panaji - Goa

AS PER OUR REPORT OF EVEN DATE

For Vernekar & Co.
Chartered Accountants
Firm Reg. No. 128776W

Shridhar alias Yatish G.P. Vernekar
M. No. 125550
Chartered Accountant

CA Shridhar alias Yatish G P Vernekar
Proprietor
M.No. 125550

GOA SARVA SHIKSHA ABHIYAN

Income & Expenditure Account (Additional Grants) for the year ended 31.03.2018

Registered Under The Societies Registration Act, 1860, Vide Registration No. 180/Goa/2005.

EXPENDITURE	AMOUNT	INCOME	AMOUNT
To Remedial Teaching		By Funds Received towards para Teachers Salary from Matching Grants	14,000,000.00
Para Teachers Salary Paid	8,225,637.00		
		By Interest Received	153,497.00
To Bank Charges	1,111.00		
To Refund to PWD (Jalmani Scheme)	2,310.00		
To Excess of Income over Expenditure			
during the year	5,924,439.00		
	14,153,497.00		**14,153,497.00**

FOR GOA SARVA SHIKSHA ABHIYAN

CHIEF ACCOUNTS OFFICER **STATE PROJECT DIRECTOR**

DATE: 21.01.2019

PLACE: Panaji Goa

AS PER OUR REPORT OF EVEN DATE

For Vernekar & Co.
Chartered Accountants
Firm Reg No.128776W

CA Shridhar alias Yatish G P Vernekar
Proprietor
M.No. 125550

GOA SARVA SHIKSHA ABHIYAN

Balance Sheet (Additional Grant) as on 31.03.2018

Registered Under The Societies Registration Act, 1860, Vide Registration No. 180/Goa/2005.

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
GRANTS TO BE UTILISED			Advance towards Civil Works		
Surpluse utilisation for subsequent year	21,080,097.31		North Goa	207,195.00	
			South Goa	120,805.00	328,000.00
Add:Excess of Expenditure over Income	5,924,439.00	27,004,536.31	Public Works Department (PWD)		16,728,378.00
GSSA Matching Grants A/c		7,920,000.00			
			CASH & BANK BALANCES		
			Bank of India	17,600,622.28	
			Indusind Bank	267,536.03	
			Cash in Hand	-	17,868,158.31
		34,924,536.31			34,924,536.31

FOR GOA SARVA SHIKSHA ABHIYAN

CHIEF ACCOUNTS OFFICER STATE PROJECT DIRECTOR

DATE: 21.01.2019

PLACE: Panaji Goa

Goa Sarva Shiksha Abhiyan Society
Panaji - Goa

AS PER OUR REPORT OF EVEN DATE

For Vernekar & Co.
Chartered Accountants
Firm Reg No.128776W

Shridhar alias Yatish G.P. Vernekar M. No.125550 Chartered Accountant

CA Shridhar alias Yatish G P Vernekar
Proprietor
M.No. 125550

GOA SARVA SHIKSHA ABHIYAN (NORTH DISTRICT)

Receipt & Payment Account (Matching Grant) for the ended year 31.03.2018

Registered Under The Societies Registration Act, 1860, Vide Registration No. 180/Goa/2005.

RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
To Opening Balances			**By Deductions from salaries paid**		
Cash at Bank	3,486,001.77		Dept. Scty Contribution	12,000.00	
Cash-in-hand	2,777.00	**3,488,778.77**	GEIS Contribution	1,440.00	
			G.P.F. Contribution	370,000.00	
To Grant received			TDS of Office Staff	15,782.00	**399,222.00**
Fund received from SPO Office		**72,963,289.00**			
			By Repayment of Current Liabilities		
			Kanekar Electronics	164,800.00	
			Shubham Electricals	10,000.00	174,800.00
			By Purchase of Fixed Assets		
To Deduction from salaries received			Desktop Computer	38,900.00	**38,900.00**
Dept. Scty Contribution	12,000.00				
GEIS Contribution	1,440.00		**By Block Resource Centre**		
G.P.F. Contribution	370,000.00		BRC Contingency	300,000.00	
TDS of Office Staff	15,782.00	**399,222.00**	Salary of BRC Staff	15,085,655.00	
			Salary of Part Time Teacher	4,969,835.00	**20,355,490.00**
To Interest received on SB A/c		**178,292.00**			
			By Cluster Resource Centre		**14179568.00**
To Refund of Bank Interest from Blocks		**180,916.00**	Salary of Cluster Resource Person		
To Refund of Bank Interest from VECs		**37,108.66**	**By Community Training**		
			Non- Residential Community Training		**966,600.00**
To Refund of advances					
BRC Staff salary	306,250.00		**By Grant released to school**		
Part Time Instructors Salary	81,635.00		School Grant (Primary Schoo	3,155,000.00	
CRP Salary	235,356.00		School Grant (Upper Primary	1,813,000.00	
School Grant	107,000.00		Maintenance Grant	3,210,000.00	
Maintenance Grant	128,371.00		Teachers Grant	1,675,500.00	
Teachers Grant	99,500.00		Uniform Grant	3,197,800.00	**13,051,300.00**
Teachers training	795,600.00				
Uniform Grant	247,200.00		**By Advances towards Civil Works**		
Non - Resid. (Comm) Train	437,200.00		Major Repairs	491,666.00	
Civil Works	114,126.20		Boys Toilet Facility	113,390.00	
CWSN Activity	73,461.00		Furniture Facility	1,999,000.00	
Non -Res Special Training Ce	43500.00		Toilet Repair Facility	188,825.00	
Contract Staff Salary	13,149.00	**2,682,348.20**	Swachta Action Plan grants	524,000.00	**3,316,881.00**
			By Teachers Training		**1,665,730.00**
			By Free Text books		**14,587,395.00**
			By Intervention for CWSN (IED)		**1025766.00**
			By Special Training		**549,000.00**
			Non residential Special Training		
			By Management & MIS		
			Bank Charges	3,061.00	
			Bonus to Staff	34,540.00	
			Children Education Allowance	5,595.00	
			Refreshment Expenses	452.00	
			Salary of Contract Staff	1,186,817.00	

M. No. 125550 Chartered Accountant

RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
			Salary of Office Staff	906,066.00	
			G.P.F. Contribution	98,437.00	
			Pension Contibution	138,038.00	
			Leave salary contribution	90,133.00	
			TDS of Office Staff	10,938.00	
			Newspaper & Periodicals	3,655.00	
			Office Expences	12,930.00	
			Electricity Charges	19,932.00	
			Printing & Stationery	10,283.00	
			Computer Repairs & Maintaina	47,791.00	
			Tally Software expenses	33,984.00	
			Telephone & Mobile Charges	34,596.00	
			Travelling Expenses	2,110.00	
			Repairs & Maintenance	10,384.00	**2,649,742.00**
			By Closing Balances		
			Cash at Bank	6,964,561.63	
			Cash in Hand	4,999.00	**6,969,560.63**
	Total Rs.	**79,929,954.63**		**Total Rs.**	**79,929,954.63**

FOR GOA SARVA SHIKSHA ABHIYAN (NGDPO)

AS PER OUR REPORT OF EVEN DATE

CHIEF ACCOUNTS OFFICER STATE PROJECT DIRECTOR

Goa Sarva [illegible]yan Society
Panaji - Goa

DATE: 21.01.2019

PLACE: PANAJI GOA

For Vernekar & Co.
Chartered Accountants
Firm Reg No.128776W

M. No.125550

CA Shridhar alias Yatish G P Vernekar
Proprietor
M.No. 125550

SCHEDULES FORMING PART OF INCOME AND		
EXPENDITURE ACCOUNT (MATCHING GRANT)(31.03.2018)		
	AMOUNT	AMOUNT
SCHEDULE F		
MANAGEMENT & MIS		
Bank Charges	3,061.00	
Bonus to Staff	34,540.00	
Children Education Allowance	5,595.00	
Computer Repairs & Maintainance	47,791.00	
Electricity Charges	19,932.00	
Leave Salary Contibution	90,133.00	
Newspaper & Periodicals	3,655.00	
Office Expences	12,930.00	
Pension Contibution	138,038.00	
Printing & Stationery	10,283.00	
Refreshment Expenses	452.00	
Repair & Maintenance	10,384.00	
Salary of Contract Staff	1,173,668.00	
Salary of Office Staff	1,015,441.00	
Tally Software Expenses	33,984.00	
Telephone & Mobile Charges	34,596.00	
Travelling Expenses	2,110.00	**2,636,593.00**
SCHEDULE G		
BLOCK RESOURCE CENTRE		
BRC Salary		
Salary of BRC Staff	14,779,404.00	
Salary of Part Time Instructor	4,888,201.00	
BRP Contingency Grant	300,000.00	**19,967,605.00**
SCHEDULE H		
CLUSTER RESOURCE CENTRE		
CRC Salary	13,944,212.00	**13,944,212.00**
SCHEDULE I		
GRANTS RELEASED TO SCHOOLS		
School Grant	4,853,000.00	
Maintenance Grant	3,081,629.00	
Teachers Grant	1,576,000.00	**9,510,629.00**
SCHEDULE J		
TEACHERS TRAINING	870,130.00	**870,130.00**
SCHEDULE K		
INTERVENTION FOR CWSN (IED)		**950,805.00**
SCHEDULE L		
COMMUNITY TRAINING		
Non - Residential (Community Mobilsation) training	529,400.00	**529,400.00**
SCHEDULE M		
SPECIAL TRAINING CENTRE		
Non Residential Special Training Centre	665,500.00	**665,500.00**

GOA SARVA SHIKSHA ABHIYAN (North District)

Income & Expenditure (Matching Grant) Account for the year ended 31.03.2018

Registered Under The Societies Registration Act, 1860, Vide Registration No. 180/Goa/2005.

EXPENDITURE	Schedule	AMOUNT	INCOME		AMOUNT
To Management & MIS	F	2,636,593.00	**By Grants Received**		
			Funds Received from SPO Office		72,963,289.00
To Block Resource Centre	G	19,967,605.00			
			By Interest on SB A/c		178,292.00
To Cluster Resource Centre	H	13,944,212.00			
			By Refund of Bank interest from VECs		37,108.66
To Grants Released to Schools	I	9,510,629.00			
			By Refund of Bank Interest from Blocks		180,916.00
To Teacher Training	J	870,130.00			
To Intervention for CWSN (IED)	K	950,805.00			
To Community Training	L	529,400.00			
To Special Training Centre	M	665,500.00			
To Civil Work	N	2,065,091.80			
To Uniform Grants	O	2,952,200.00			
To Free Text Books	P	14,587,395.00			
To Excess of Income over Expenditure for the year		4,680,044.86			
		73,359,605.66			**73,359,605.66**

FOR GOA SARVA SHIKSHA ABHIYAN

CHIEF ACCOUNTS OFFICER — Goa Sarva Shiksha Abhiyan

STATE PROJECT DIRECTOR — State Project Director, Goa Sarva Shiksha Abhiyan Society, Panaji - Goa

DATE: 21.01.2019

PLACE: PANAJI GOA

AS PER OUR REPORT OF EVEN DATE

For Vernekar & Co.
Chartered Accountants
Firm Reg No. 128776W

Shridhar alias Yatish G.P. Vernekar — M. No. 125550 — Chartered Accountant

CA Shridhar alias Yatish G P Vernekar
Proprietor
M.No. 125550

	AMOUNT	AMOUNT
SCHEDULE N		
CIVIL WORK		
Access Ramp Expenses	1,296,731.80	
Separate Girls Toilet Expenses	65,000.00	
Toilet under Swach Bharat Expenses	48,000.00	
Toilet under Swach Vidhyalaya Expenses	96,000.00	
Varandha Grills Expenses	61,360.00	
Swatcchta Action Plan Expenses	498,000.00	**2,065,091.80**
SCHEDULE O		
UNIFORM GRANTS		
Uniform Grant Expenses	2,952,200.00	**2,952,200.00**
SCHEDULE P		
FREE TEXT BOOKS		
Free Text Book Expenses	14,587,395.00	**14,587,395.00**
		68,679,560.80

GOA SARVA SHIKSHA ABHIYAN (North District)

Balance Sheet (Matching Grant) as on 31.03.2018

Registered Under The Societies Registration Act, 1860, Vide Registration No. 180/Goa/2005.

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
GRANTS TO BE UTILISED			**FIXED ASSETS**		
			(As Per Schedule C)		**960,568.00**
Opening Balance	8,426,245.77				
			ADVANCES		
Add Excess of Income over Expenditure	4,680,044.86	**13,106,290.63**	(As Per Schedule D)		**4,158,568.50**
CURRENT LIABILITIES			**Receivables**		
(As Per Schedule A)		**1,585.00**	(As Per Schedule E)		**1,026,586.00**
SUNDRY CREDITORS			**Closing Balances**		
(As Per Schedule B)		**7,407.50**	Cash at Bank	6,964,561.63	
			Cash in Hand	4,999.00	**6,969,560.63**
	Total Rs.	**13,115,283.13**		**Total Rs.**	**13,115,283.13**

FOR GOA SARVA SHIKSHA ABHIYAN (NGDPO)

CHIEF ACCOUNTS OFFICER STATE PROJECT DIRECTOR

State Project Director

Goa Sarva Shiksha Abhiyan Society

Panaji - Goa

DATE: 21.01.2019

PLACE: PANAJI GOA

AS PER OUR REPORT OF EVEN DATE

For Vernekar & Co.
Chartered Accountants
Firm Reg No. 128776W

M No. 125550

CA Shridhar alias Yatish G P Vernekar
Proprietor
M.No. 125550

GOA SARVA SHIKSHA ABHIYAN (North District)		
SCHEDULES FORMING PART OF BALANCE SHEET (MATCHING GRANT)(31.03.2018)		
	AMOUNT	AMOUNT
SCHEDULE - A		
CURRENT LIABILITIES		
Difference Payable to BRC Bardez for 2012-13	1,585.00	1,585.00
SCHEDULE - B		
SUNDRY CREDITORS		
M/s Narvekar Agencies	7,407.50	7,407.50
SCHEDULE - D		
ADVANCES		
Civil Advance		
Access of Ramps	137,142.00	
Compound Wall	249,346.00	
Major Repair	498,111.00	
Separate Girls Toilet VEC	50,000.00	
Boys Toilet Facility	113,390.00	
Furniture Facility	1,999,000.00	
Toilet Repair Facility	188,825.00	
Toilets under Swatch Vidhyalaya	48,000.00	3,283,814.00
GRANTS RELEASED TO SCHOOLS		
Maintenance Grant	42,955.50	
School Grant	168,058.00	
Teachers Grant	11,500.00	222,513.50
Teachers Training		
Refresher Inservice Teachers BRC (10 days)	31,714.00	
Refresher RP, MT, BRC, CRC faculty Cordi.(10 days) 10.06	31,714.00	63,428.00
INTERVENTION FOR Out of School Children		
Back to School Camp	7,300.00	
Non Residential Bridge Course Pernem	87,506.00	94,806.00
INNOVATION HEAD UPTO Rs.1 CRORE (18)		
Uniform grant	35,000.00	35,000.00
	AMOUNT	AMOUNT
INTERVENTION FOR CWSN		
Medical Assessment	8,007.00	
Assistive Aids for CWSN	2,000.00	
Inclusive Education	54,000.00	
Setting Resource Rooms (IE)	35,000.00	
Adv. Training programme IE Bardez	20,000.00	119,007.00
SPECIAL TRAINING CENTRE		
Non - Residential Special Training Centre	340,000.00	340,000.00
	Total	4,158,568.50

Shridhar alias Yatish G.P.
M. No. 125550
Chartered Accountant

	AMOUNT	AMOUNT
SCHEDULE - E		
SUNDRY DEBTORS		
REFUND SCHOOL, TEACHER AND MAINTENANCE		
School Grant	5,000.00	
Teacher Grant	2,000.00	
Maintenance Grant	5,000.00	**12,000.00**
Refund Bank interest from block	1,013,086.00	**1,013,086.00**
Refund towards Aids and Appliances	1,500.00	**1,500.00**
	Total	**1,026,586.00**

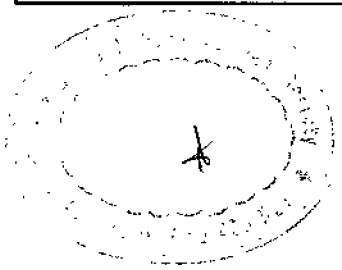
Shridhar alias Yatish G.P. Varnekar
M. No.125550
Chartered Accountant

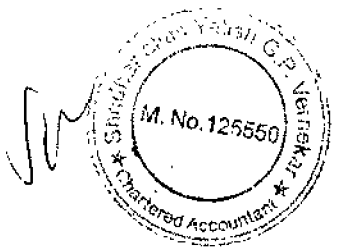
GOA SARVA SHIKSHA ABHIYAN (North District)

SCHEDULE-C

FIXED ASSETS AS ON 31.03.2018

PARTICULARS	BAL AS ON 01-04-2017	ADDTIONS DURING THE YEAR	SALES DURING THE YEAR	BALANCE AS ON 31.03.2018
Air Conditioner	164,800.00			164,800.00
Computer Purchses	244,346.00	38,900.00		283,246.00
FAX Machine / EPABX	21,166.00			21,166.00
Furniture and Fixture	96,768.00			96,768.00
Hard Disk	4,950.00			4,950.00
Laptops	244,930.00			244,930.00
Photocopier Purchases	64,512.00			64,512.00
Printer Purchases	28,300.00			28,300.00
Refrigerator	8,690.00			8,690.00
UPS	40,706.00			40,706.00
Wireless ADSL + Modem Router	2,500.00			2,500.00
	921,668.00	**38,900.00**	**-**	**960,568.00**





SOUTH DISTRICT PROJECT OFFICE - GOA SARVA SHIKSHA ABHIYAN

Receipt & Payment Account for the ended year 31.03.2018

RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
To Cash & Bank Balance as on 01.04.2017			**By Text Books (Primary & Upper Primary)**		**12,228,000.00**
Cash at Bank	1,537,179.23				
Cash /Petty- Cash in Hand	3,355.00	**1,540,534.23**	**By Repayment of Deductions from Salaries:**		
			GEIS Contribution	180.00	
To Grants Received			GPF Contribution	15,000.00	
a) Funds Received from			TDS on Office Staff	18,524 00	
State Project Office - Porvorim		**55,261,927.00**	DOA Credit Contribution	1,000.00	**34,704.00**
To Interest on S/B A/C - Canara Bank		**121,490.00**	**By Expenses to Block Resource Centre towards:**		
			Salary of BRP	5,331,100.00	
To refund of Bank Interest from Blocks		**115,608.55**	Salary of BRP - CWSN	637,430.00	
			Salary of Accountants	3,478,651.00	
To Girl Child Motivation		**5,870.84**	Salary of DEO	1,374,230 00	
			Salary of MIS	2,058,026.00	**12,879,437.00**
To Deductions from Salaries:					
GEIS Contribution	180.00		**By Expenses to Cluster Resource Centre towards:**		
GPF Contribution	15,000.00		Salary of CRP	7,474,285.00	**7,474,285.00**
TDS on Office Staff	18,524.00				
DoA Credit Contribution	1,000.00	**34,704.00**	**By Part Time Teachers Salary:**		
			Art Educators	1,651,843.00	
To Refund of advances from BRCs/CRCs towards:			Health & Physical Educators	2,209,116.00	
Contingencies (BRC)	9,335.00		Work Educators	312,826.00	**4,173,785.00**
Civil Works	375,734 00				
Uniforms	275,367.00		**By Teachers Training**	121,030 00	**121,030.00**
SMC Training	104,968.00				
Teachers Trainings	213,687.00		**By Intervention for CWSN (IED)**		
CWSN(IED)	63,569.00		Inclusive Education Expenses		**665,788.00**
Out of School Children	5,000 00				
School, Teachers & Maintenance Grants	261,906.00		**By Advances under Civil Work:**		**3,043,739.00**
refund of Salary	22,710.00	**1,332,276.00**			
			By NCERT Workshop Expenses		**26,304.00**
			By Advances under Interventions:		
			Intervention for CWSN (IED)	372,000.00	
			Advance LTC	16,000 00	
			School Grants	3,312,000 00	
			Maintenance Grant	2,070,000.00	
			BRC Contingencies	300,000.00	
			SMC Training	612,000.00	
			Teachers Training	1,048,800.00	
			Intervention for Oosc	595,500.00	
			Teachers Grant	1,186,000.00	
			Uniforms	2,879,600.00	**12,391,900.00**
			By Expenses under Management & MIS		
			Bank Charges	2213.40	
			Books & Periodicals	5925.00	
			Electricity Charges	20402.00	
			Leave Salary Contribution	5496.00	
			Pension Contribution	4680.00	
			Mobile Bills Reimbursement	13700.00	

Shridhar alias Yatish M. No. 126 Chartered

RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
			Medical Reimbursement	2429.00	
			Office Expenses	26045.00	
			Printing & Stationery	17081.00	
			Meeting Expenses	1050.00	
			Repairs & Maintenance	16178.00	
			Salary of Office Staff	297059.00	
			Salary of Contract Staff	1600164.00	
			Bonus To Staff	41448.00	
			TA/DA	33267.00	
			Telephone Expenses	17241.00	
			Postage Charges	25.00	
			Water Charges	3150.00	
			Vehicle Hire charges	62262.00	**2,169,815.40**
			By Cash & Bank Balances as on 31.03.2018		
			Bank Balance (Canara Bank)	3,200,285.22	
			Cash/Petty-Cash in Hand	3,338.00	**3,203,623.22**
	Total Rs.	**58,412,410.62**		**Total Rs.**	**58,412,410.62**

FOR GOA SARVA SHIKSHA ABHIYAN (SGDPO)

CHIEF ACCOUNTS OFFICER **STATE PROJECT DIRECTOR**

DATE: 21.01.2019

PLACE: Panaji Goa

Goa Sarva Shiksha Abhiyan Society
Panaji - Goa

AS PER OUR REPORT OF EVEN DATE

For Vernekar & Co.
Chartered Accountants
Firm Regn No.128776W

Shridhar alias Yatish G P Vernekar M.No.125550 Chartered Accountant

CA Shridhar alias Yatish G P Vernekar
Proprietor
M.No. 125550

SOUTH DISTRICT PROJECT OFFICE

Income & Expenditure Account for the year ended 31.03.2018

EXPENDITURE	Schedule	AMOUNT	INCOME	AMOUNT
To Part Time Teacher Salary- A	A	4,167,706.00	**By Grants Received**	
			Funds Received from SPO Office	55,261,927.00
To Free Text Books		12,228,000.00		
			By Interest on S/B A/C - Canara Bank	121,490.00
To Block Resource Centre	B	13,170,096.00		
			By Interest from BRCs	115,608.55
To Cluster Resource Centre	C	7,457,660.00		
			By Girls Education (Syndicate Bank)	5,870.84
To Uniforms		2,604,232.45		
			By Innovity Expenses Provision Written off	4,238.00
To Teacher Training		953,878.00		
To Intervention for Out of School Children		187,000.00		
To Intervention for CWSN (IED)		974,219.00		
To Civil Work	D	459,000.00		
To Maintenance Grants		1,970,576.00		
To School Grants		3,228,018.00		
To Teachers Grant		1,107,500.00		
To Management & MIS	E	2,167,081.40		
To NCERT		26,304.00		
To SMCs Training		507,032.00		
To Excess of Income over Expenditure		4,300,831.54		
Total Rs.		**55,509,134.39**	**Total Rs.**	**55,509,134.39**

FOR GOA SARVA SHIKSHA ABHIYAN (SGDPO)

CHIEF ACCOUNTS OFFICER STATE PROJECT DIRECTOR
State Project Director
Goa Sarva Shiksha Abhiyan Society
Panaji - Goa

DATE: 21.01.2019
PLACE: Panaji Goa

AS PER OUR REPORT OF EVEN DATE
For Vernekar & Co.
Chartered Accountants
Firm Regn No.128776W

Shridhar alias Yatish G P Vernekar M.No.125550 Chartered Accountant

CA Shridhar alias Yatish G P Vernekar
Proprietor
M.No. 125550

SCHEDULES FORMING PART OF INCOME AND EXPENDITURE ACCOUNT (MATCHING GRANT) (31.03.2018)		
	AMOUNT	**AMOUNT**
SCHEDULE A		
To Part Time Instructors Salary		
Art Education Teachers	1,647,784.00	
Health & Physical Education Teachers	2,207,509.00	
Work Educators	312,413.00	**4,167,706.00**
SCHEDULE B		
To Block Resource Centre		
Salary of Resource Person	5,331,094.00	
Salary of Resource Person - CWSN	637,430.00	
Salary of MIS Co-ordinators	2,058,026.00	
Salary of Accountants	3,478,651.00	
Salary of Data Entry Operators	1,374,230.00	
Contingency Grant	290,665.00	**13,170,096.00**
SCHEDULE C		
To Cluster Resource Centre		
Salary of Resource Person	7,457,660.00	**7,457,660.00**
SCHEDULE D		
To Civil Work		
Ramps	63,000.00	
Drinking Water Facility	20,000.00	
Toilet	48,000.00	
Swachata Action Plan Expenses	328,000.00	**459,000.00**
	AMOUNT	**AMOUNT**
SCHEDULE E		
To Management & MIS		
Bank Charges	2,213.40	
Bonus to Staff	41,448.00	
Books & Periodicals	5,925.00	
Electricity Charges	20,402.00	
Hire Charges of Vehicle	43,528.00	
Honorarium	600.00	
Leave Salary Contribution	5,496.00	
Mobile Bill Reimbursement	13,700.00	
Medical Reimbursement	2,429.00	
Meeting Expenses	1,050.00	
Office Expenses	26,045.00	
Pension Contribution	4,680.00	
Postage and Telegraph	25.00	
Printing & Stationery	17,081.00	
Repairs & Maintenance	16,178.00	
Salary of Office Staff	312,459.00	
Salary of Contract Staff	1,600,164.00	
TA/DA	33,267.00	
Telephone Charges	17,241.00	
Water Charges	13,150.00	**2,167,081.40**

Shridhar Gusis Talish & Co. Ratnagiri M. No. 125550 Chartered Accountant

SOUTH DISTRICT PROJECT OFFICE

Balance Sheet as on 31.03.2018

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
BRANCH / DIVISIONS			**FIXED ASSETS**		2,147,708.00
			(As Per Schedule A)		
State Project Office - Porvorim	6,292,511.43				
			SECURITY DEPOSITS		3,058.00
Add: Excess of Income Over					
Expenditure	4,300,831.54	10,593,342.97	**ADVANCES (As Per Schedule B)**		5,132,723.75
			Sundry Debtors		106,230.00
			CASH & BANK BALANCES AS ON 31.03.2018		
			Cash at Canara Bank	3,200,285.22	
			Cash in hand	3,338.00	3,203,623.22
Total Rs.		**10,593,342.97**	**Total Rs.**		**10,593,342.97**

FOR GOA SARVA SHIKSHA ABHIYAN(SGDPO)

AS PER OUR REPORT OF EVEN DATE

CHIEF ACCOUNTS OFFICER
DATE: 21.01.2019
PLACE: Panaji Goa

STATE PROJECT DIRECTOR
State Project Director
Goa Serva Shiksha Abhiyan Society
Panaji - Goa

For Vernekar & Co.
Chartered Accountants
Firm Regn No.128776W

Shridhar alias Yatish G.P. Vernekar * Chartered Accountant * M. No. 125550

CA Shridhar alias Yatish G P Vernekar
Proprietor
M.No. 125550

SOUTH DISTRICT PROJECT OFFICE GOA SARVA SHIKSHA ABHIYAN		
SCHEDULES FORMING PART OF BALANCE SHEET (MATCHING GRANT) (31.03.2018)		
	AMOUNT	AMOUNT
SCHEDULE - A		
Fixed Assets		
800 VA UPS	84,101.00	
Air Conditioner	81,100.00	
All in one printer	24,950.00	
Camera	9,270.00	
Colour Printer	2,300.00	
Cash Box	3,000.00	
Desktop	499,133.00	
Digital Copier (Xeox machine)	50,400.00	
Dot Matrix Printer	11,000.00	
EPABX System	23,255.00	
EPSON M200 Printer	14,000.00	
Executive Chair	5,842.00	
Executive side table	7,000.00	
Executive Table	8,500.00	
External Hard Disk	5,950.00	
Focus Wireless Portable PA System	87,375.00	
Furniture & Fixture	294,252.00	
Filing Cabinet	10,326.00	
HP laser Jet Printer	5,800.00	
Induction Cook Top	3,350.00	
Ladder (Heavy Duty)	4,600.00	
Laptops	407,440.00	
Library Cupboard	8,312.00	
Low end Laser Printers	57,695.00	
Office Cupboard	16,522.00	
Multimedia LCD Projector	301,125.00	
Medium Table	13,309.00	
Pedastal Fans	9,500.00	
Plastic Chairs	4,500.00	
Premium Visitors Chairs	15,831.00	
Refrigerator	9,900.00	
Slotted Angel Rack	3,762.00	
Stabilizer 2KVA	6,000.00	
Table	6,363.00	
Tripod Stand Projection Screen	45,750.00	
Water Prifier	1,200.00	
Wooden Trolley for Xerox machine	4,995.00	**2,147,708.00**

Shridhar alias Yatish G.P. Vaze
M. No.125550
Chartered Acc

	AMOUNT	**AMOUNT**
SCHEDULE - B		
ADVANCES		
Block Resource Centre		
Contingency Grant	0.20	**0.20**
CIVIL WORKS		
Access Ramps	1,140,961.00	
Boundary Wall Construction	235,000.00	
Benches & Desks	1,702,000.00	
Boys Toilet	56,695.00	
Child Friendly Elements	40,000.00	
Drinking Water Facility	20,000.00	
Flooring Work	737,499.00	
Majore Repaire Work	27,321.00	
Separate Girls Toilet	155,000.00	
Toilet Repairs	161,850.00	
Varandah Grills	71,988.00	
Electrification	20,000.00	
Swaach Bharat - Toilets	96,000.00	**4,464,314.00**
GRANTS RELEASED TO SCHOOLS		
Maintenance South	10,488.00	
Teachers Grant	23,500.00	
School Grant	34,124.00	**68,112.00**
MANAGEMENT & MIS	65,800.00	**65,800.00**
UNIFORMS	0.55	**0.55**
TEACHERS TRAINING		
Headmaster Training	1,926.00	**1,926.00**
INTERVENTION FOR Out of School Children		
NRBC South	448,500.00	
Others (NRBC)	17,000.00	**465,500.00**
INTERVENTION FOR CWSN (IED)		
Disabled Friendly Toilets	60,000.00	
Inclusive Education/CWSN	7,071.00	**67,071.00**
	TOTAL	**5,132,723.75**

Shridhar alias Yatish G.P. Yatish
M. No. 125550
Chartered Accountant

+15. Kamat Towers. Patto
Panjim Goa 403001. Tel:0832 2437494
Mobile :9421241845
E-mail: yatishvernekar@yahoo.com

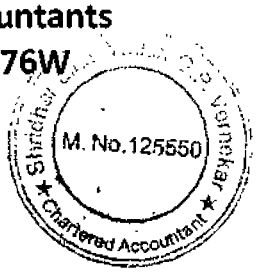
Vernekar & Co.
Chartered Accountants

Procurement Audit Report

This is to certify that we have gone through the procurement procedure used for the state for SSA and based on the audit of the records for the year 2017-18 of Goa Sarva Shiksha Abhiyan and inputs from the district audit reports, we are satisfied that the procurement procedures prescribed in the Manual Financial Management and Procurement under SSA has been followed/ or the following deviations were observed.

Sr. No	Details	Deviation	Amount involved (for declaring as mis-procurement/ any other recommended action)
NO MATERIAL DEVIATIONS NOTICES			

For and on behalf of
Vernekar & Co.
Chartered Accountants
FRN: 128776W



CA. Shridhar alias Yatish G.P. Vernekar
(Proprietor)
M. No: 125550

Place: Panaji - Goa.
Date: 21/01/2019