Public Disclosure Authorized

Public Disclosure Authorized

M. K. VYAS & CO.
CHARTERED ACCOUNTANTS
352, 3rd Floor, Govinda Complex, Varun C.H.S.,
Vapi-Selvas Road, Char Rasta, VAPI-396 195.
☎ : 0260-**2410928** • Mob.: **98241 47418**

MANOJ K. VYAS
B. Com. (Hons.), F.C.A.

Resi. : 103, Atit Co-op. Society, Asopalav Complex, Chharwada Road, VAPI [E]-396 191. ☎ : **2422623**

Ref. No. :

Date :

AUDITORS REPORT

Report on the Financial Statements

We have audited the accompanying financial statements of **SARVA SHIKSHA ABHIYAN SOCIETY**, U.T. OF DAMAN & DIU which comprise the Balance Sheet as at 31st March 2018, and the statement of Income & Expenditure Account and Statement of Receipt & Payment Account for the year ended on 31st March 2018 and a summary of significant accounting policies and other explanatory information.

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Society in accordance with the accounting principles generally accepted in India including accounting standards. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

1. 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 misstatement. We have relied on internal audit report of DPO-Daman & DPO-Diu and report and books has been finalized based on their final report.

2. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements.

3. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatements 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 and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances.

4. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

5. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion. Since books of accounts of the divisions are audited by concurrent auditors we have relied on the report and test check only few entries.

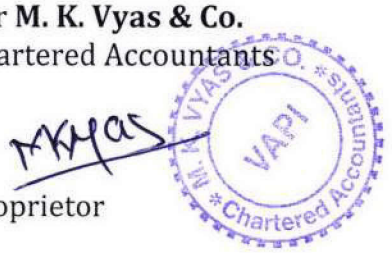
Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the SSA Manual in the manner so required, and give a true and fair view in conformity with the accounting principles generally accepted in India.

a) In the case of the Balance Sheet, of the state of affairs of the Society as at March 31, 2018;

b) In the case of the Statement of Income & Expenditure Account, of the Excess of Expenditure over Income for the year ended on that date.

For **M. K. Vyas & Co.**
Chartered Accountants



Proprietor

Mem. No. 051703
FRN No. 121554W

Place: VAPI
Date: 23/01/2019

UT ADMINISTRATION OF DAMAN & DIU

SARVA SHIKSHA ABHIYAN MISSION

OFFICE OF STATE PROJECT DIRECTOR

SECRETARIAT, FORT AREA

MOTI DAMAN, DAMAN

Annexure - XIX

See Para No.106.17

Revised Utilization Certificate for the year ended 31st March 2018.

The following Grants under **General Head** were released for the implementation of **Sarva Shiksha Abhiyan Mission, U T of Daman & Diu** during Financial Year **2017-18**.

Amount in Lakh

Sr. No.	Particulars		Sanction letter No	Date	General Head SSA	General Addl. UT Share	Total General Head
1	Received from: Govt. of India, Dept. of MHRD		F No. 6-3/2017-EE-15	25.04.2017	200.00	0.00	200.00
			F No. 6-3/2017-EE-15	01.09.2017	300.00	0.00	300.00
			F No. 6-3/2017-EE-15	24.10.2017	282.41	0.00	282.41
			F No. 6-3/2017-EE-15	28.02.2018	154.60	0.00	154.60
2	Total Fund Sanctioned by MHRD, New Delhi	A			937.01	**0.00**	**937.01**
3	Add: Received from: UT Administration of Daman & Diu Additional Share during The Year 2017-18	B	DP/ADE/SSA/Addl. UT Share/13-31/17-18/108.	24.03.2018	0.00	338.00	338.00
4	**Total**	C	**(A+ B)**		937.01	**338.00**	**1275.01**
5	Add: Interest earned during the year	D			13.12	0.00	13.12
6	Add: Miscellaneous Receipt	E			2.29	0.00	2.29
7	**Total Available of Funds**	F	**(C + D +E)**		**952.42**	**338.00**	**1290.42**
8	Unspent Opening Balance from Previous Year	G			32.63	0.00	32.63
9	Previous Year adjusted as per MHRD UCNo.F-6-1/2016-EE.15 Issued Dt. 13.02.2018.	H			36.95	0.00	36.95
10	Unspent Balance of Previous year of 2016-17	I	**(G + H)**		**69.58**	**0.00**	**69.58**
11	**Grand Total**	J	**(F + I)**		**1022.01**	**338.00**	**1360.01**
12	Less : Expenditure during the year 2017-18	K			455.69	42.28	497.97
13	Unspent Balance at the closing of year 2017-18	L	**(J - K)**		**566.32**	**295.72**	**862.04**
14	Cash in Hand	M			0.00	0.00	0.00
15	**Cash at Bank -**	N			**436.75**	**295.72**	**732.47**
16	Add : Provision for Expenses Opening Balance	O			79.08	0.00	79.08
17	Less: Provision for Expenses Closing Balance	P			0.42	0.00	0.42
18	Less : Prior Period Adjustments	Q			-50.90	0.00	-50.90
19	Add : Unadjusted Advances (Civil Works)	R			0.00	0.00	0.00
20	**Total Closing Balance**	S	**(M + N + O + R - P - Q)**		**566.32**	**295.72**	**862.04**

Certify that under General Head Grant of Rs. 9,37,01,000.00 (Rupees Nine Crore Thirty Seven Lakh One Thousand Only) of Grant in Aid sanctioned during the financial year 2017-18 in favor of Sarva Shiksha Abhiyan Mission, UT of Daman & Diu vide Ministry of Human Resource Development, Department of School Education and Literacy Letter Nos. noted against each and Rs. 3,38,00,000.00 (Rupees Three Crore Thirty Eight Lakh Only) received from U.T. Administration of Daman & Diu towards Additional UT Share for support of Sarva Shiksha Abhiyan Scheme and Rs. 13,11,745.50 (Rupees Thirteen Lakh Eleven Thousand Seven Hundred Forty Five and paisa Fifty Only) on account of Interest earned during the year, and Rs. 2,29,435.25 (Rupees Two Lakh Twenty Nine Thousand Four Hundred Thirty Five and paisa Twenty Five Only) on account of Miscellaneous receipt during the financial year 2017-18 that is

M. K. VYAS & CO. Chartered Accountants VAPI

total amount of Rs 12,90,42,180.75(Rupees Twelve Crore Ninety Lakh Forty Two Thousand One Hundred Eighty and paisa seventy Five Only) is available during the year 2017-18 and Rs. 32,63,023.35 (Rupees Thirty Two Lakh Sixty Three Thousand Twenty Three and paisa Thirty Five Only) on account of unspent Bank balance of previous year. To arrive at balance as per MHRD UC Adjustment entry passed against Unadjusted advance of previous year is Rs. 36,95,340.60 (Rupees Thirty Six Lakh Ninety Five Thousand Three hundred Forty and Paisa Sixty Only) as per UC No. F.6/2016-EE.15 Dated 13th February 2018 total of this unspent balance works out to Rs. 69,58,363.95 (Rupees Sixty Nine Lakh Fifty Eight Thousand Three Hundred Sixty Three and paisa Ninety Five Only). That the Grand total balance is 13,60,00,544.70 (Rupees Thirteen Crore Sixty Lakh Five Hundred Forty Four and seventy Paisa Only) available for the F.Y. 2017-18.

The Total expenditure of Rs. 4,97,96,619.74 (Rupees Four Crore Ninety Seven Lakh Ninety Six Thousand Six Hundred Nineteen and paisa Seventy Four Only) has been utilized during the financial year 2017-18 out of which Rs. 4,55,68,899.74 (Rupees Four Crore Fifty Five Lakh Sixty Eight Thousand Eight Hundred Ninety Nine and Paise Seventy Four Only) and Rs. 42,27,720.00 (Rupees Forty Two Lakh Twenty Seven Thousand Seven Hundred Twenty Only) for the purpose for which it was sanctioned. The total balance of Rs. 7,32,47,372.56 (Rupees Seven Crore Thirty Two Lakhs Forty Seven Thousand Three Hundred Seventy Two and paisa Fifty Six Only) remains unutilized at the end of the financial year and it will be adjusted towards the Grant in Aid payable during the next financial year 2018-19 under General Head Budget. Bank balance of Rs. 4,36,75,092.56 remain unutilized under Govt. of India Share and Rs. 2,95,72,280.00 remain unutilized under Additional UT share Head.

Certified that I have satisfied myself that the conditions on which the grants in aid was sanctioned have been duly fulfilled and that I 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. Audited Statement of Accounts.

2. Utilization Certificate.

Dated: 30/01/2019.

Place: Daman

Member Secretary/ASPD
Sarva Shiksha Abhiyan Mission
UT of Daman & Diu

State Project Director
Sarva Shiksha Abhiyan Mission
UT of Daman & Diu

Secretary (Education)
Sarva Shiksha Abhiyan Mission
UT of Daman & Diu

AUDITORS CERTIFICATE

We have verified the above statement with the books and records produced before us for our verification and found the same has been drawn in accordance therewith.

Chartered Accountant
C. A. M. K. Vyas& Co., Vapi
Mem. No. 051703
Regd. No. 121554W

Place: Vapi

Dated:

UT ADMINISTRATION OF DAMAN & DIU
SARVA SHIKSHA ABHIYAN MISSION
OFFICE OF STATE PROJECT DIRECTOR
SECRETARIAT, FORT AREA
MOTI DAMAN, DAMAN

Annexure - XIX
See Para No.106.17

Revised Utilization Certificate for the year ended 31st March 2018.

The following Grants under **Capital Head** were released for the implementation of **Sarva Shiksha Abhiyan Mission, U T of Daman & Diu** during Financial Year **2017-18**.

Amount in Lakhs

Sr. No.	Particulars		Sanction letter No	Date	Capital Head under SSA
1	Received from: Govt. of India, Dept. of MHRD		F No. 6-3/2017-EE-15	25.04.2017	0.00
			F No. 6-3/2017-EE-15	01.09.2017	0.00
			F No. 6-3/2017-EE-15	24.10.2017	101.56
			F No. 6-3/2017-EE-15	28.02.2018	0.00
2	**Total Fund Sanctioned by MHRD, New Delhi**	(A)			**101.56**
3	Add: Received from: UT Administration of Daman & Diu Additional Share during The Year 2017-18	(B)			0.00
4	**Total**	(C)	**(A+ B)**		**101.56**
5	Add: Interest earned during the year	(D)			0.00
6	Add: Miscellaneous Receipt	(E)			0.00
7	**Total Available of Funds**	(F)	**(C + D +E)**		**101.56**
8	Unspent Opening Balance from Previous Year	(G)			144.83
9	Previous Year Unadjusted Outstanding Advance	(H)			228.47
10	Unspent Balance of Previous year of 2016-17	(I)	**(G + H)**		**373.30**
11	**Grand Total**	(J)	**(C + I)**		**474.86**
12	Less : Expenditure during the year 2017-18	(K)			0.00
13	Unspent Balance at the closing of the year 2017-18	(L)	**(J - K)**		**474.86**
14	**Less:** Previous Year Provision adjusted as per MHRD letter UC No. F-6-1/2016-EE.15 Issued Dt. 13th February 2018	(M)			36.95
15	Balance of Previous year of 2016-17 after adjustment	(N)	**(L -M)**		**437.91**
16	Cash in Hand	(O)			0.00
17	**Cash at Bank -**	(P)			**164.21**
18	Add : Provision for Expenses Opening Balance	(Q)			0.00
19	Less: Provision for Expenses Closing Balance	(R)			0.00
20	Add : Unadjusted Advances (Civil Works)	(S)			273.70
21	**Total Closing Balance**	(T)	**(O + P + Q – R+ S)**		**437.91**

Certify that the under Capital Head unspent Opening balance from the previous year is Rs. 1,44,83,320.24(Rupees One Crore Forty Four Lakh Eighty Three Thousand Three Hundred Twenty and paisa Twenty Four Only) and unadjusted civil work advances aggregating to amount of Rs. 2,28,46,542.75 (Rupees Two Crore Twenty Eight Lakh Forty Six Thousand Five Hundred Forty Two and paisa Seventy Five Only). Rs. 1,01,56,000.00 (Rupees One Crore One Lakh Fifty Six Thousand Only) is received from Govt. of India

M. K. VYAS & CO. VAPI Chartered Accountants

MHRD New Delhi towards the construction of civil work. That the Grand Total available balance of Rs. 4,74,85,862.99 (Rupees Four Crore Seventy Four Lakh Eighty Five Thousand Eight Hundred Sixty Two and Paisa Ninety Nine Only). Rs. 0.00 (Nil) expenditure was incurred during the year 2017-18.

Certified that I have satisfied myself that the conditions on which the grants in aid was sanctioned have been duly fulfilled and that I have exercised the following checks to see that the money was actually utilized for the purpose for which it was sanctioned. During the year Capital Grant has not been utilized.

Kinds of Checks Exercised: 1. Audited Statement of Accounts.
2. Utilization Certificate.

Dated: 30/01/2019.

Place: Daman

Member Secretary /ASPD
Sarva Shiksha Abhiyan Mission
UT of Daman & Diu

State Project Director
Sarva Shiksha Abhiyan Mission
UT of Daman & Diu

Secretary (Education)
Sarva Shiksha Abhiyan Mission
UT of Daman & Diu

AUDITORS CERTIFICATE

We have verified the above statement with the books and records produced before us for our verification and found the same has been drawn in accordance therewith.

M. K. VYAS & CO. VAPI *Chartered Accountants*

Chartered Accountant
C. A. M. K. Vyas& Co., Vapi
Mem. No. 051703
Regd. No. 121554W

Place: Vapi
Dated:

UT ADMINISTRATION OF DAMAN & DIU
SARVA SHIKSHA ABHIYAN MISSION
OFFICE OF STATE PROJECT DIRECTOR
SECRETARIAT, FORT AREA
MOTI DAMAN, DAMAN

Annex-XX

(See Para No. 108.1)

Consolidated Annual Financial Statement of Sarva Siksha Abhiyan as on 31st March 2018

Name of the State:UT of Daman & Diu **(Amount in Lakhs)**

	Sources (Receipts)	SSA	NPEGEL	KGBV	TOTAL
	Opening Balance				
(a)	Cash in hand	0.00	0.00	0.00	0.00
(b)	Cash at Bank	177.46	0.00	0.00	177.46
(c)	Unadjusted Advances	228.47	0.00	0.00	228.47
(d)	Loans from adjusted advance	-50.90	0.00	0.00	-50.90
	Total (a+b+c+d)	**355.03**	**0.00**	**0.00**	**355.03**
	Source (Receipt)				
(a)	Funds received from Government of India -General	937.01	0.00	0.00	**937.01**
(b)	Funds received from Government of India -Capital	101.56	0.00	0.00	**101.56**
(c)	Funds received from State Government/UT Admin	338.00	0.00	0.00	**338.00**
(d)	Interest	13.12	0.00	0.00	**13.12**
(e)	Other Receipts	2.29	0.00	0.00	**2.29**
(f)	Loans & Advances	0.00	0.00	0.00	**0.00**
	TOTAL Receipts (a+b+c+d+e+f)	**1391.98**	**0.00**	**0.00**	**1391.98**
	Balance Available	**1747.01**	**0.00**	**0.00**	**1747.01**

Sr. No.	Application (Expenditure)	Approved AWP&B including Spill over 2017-18		Expenditure incurred during 2017-18		Savings/ Excess
		Phy.	Amt	Phy.	Amt	Amount
I	**ACCESS**					
1	Opening of New School Building	0	0.00	0	0.00	0.00
2	Residential Schools for specific category of Children	0	0.00	0	0.00	0.00
3	Residential Schools for specific category of Children	0	0.00	0	0.00	0.00
4	Transport / Escort Facility	0	0.00	0	0.00	0.00
5	Special Training for mainstreaming of OoSC	134	8.68	134	2.48	6.20
II	**RETENTION**					
6	Free Text Book	15374	28.87	14932	31.01	-2.14
7	Uniform For Girls	6700	51.90	6479	26.13	25.77
8	Teaching Learning Equipmentss (TLE)	0	0.00	0	0.05	-0.05
III	**ENHANCING QUALITY**					
9	New Teachers Salary	85	409.33	71	211.81	197.53
10	Part Time Instructors	44	116.00	30	41.93	74.07
11	Teachers Training	713	12.95	563	3.62	9.33
12	Academic Support through BRC	2	54.76	2	22.09	32.67
13	Academic Support through CRC	7	18.46	7	9.35	9.11
14	Computer Aided Education in UPS under Innovation	0	105.93	1	2.80	103.13
15	Libraries in Schools	0	0.00	0	0.00	0.00
IV	**ANNUAL GRANTS**					
16	Teachers Grants	541	2.71	449	2.25	0.46
17	School Grants	91	5.31	90	5.26	0.05
18	Research & Evaluation Monitoring & supervision	0	0.00	0	0.00	0.00
19	School Maintenacne Grant	91	6.83	90	6.94	-0.12
V	**BRIDGINING GENDER AND SOCIAL CATEGORY GAPS**					
20	Intervention for CWSN	206	7.88	206	5.00	2.88
21	**Innovation Head upto Rs 50 lac per Dist**					
21.1	Girls Education	0	27.00	0	2.26	24.74
21.2	ECCE	0	0.00	0	0.00	0.00
21.3	Intervention for SC/ST	0	25.80	0	1.13	24.67
21.4	Intervention for Minority Community Children	0	26.11	0	1.08	25.03
21.5	Intervention for Urban Deprived Children	0	25.00	0	0.00	25.00
22	SMC/PRI Training	546	1.64	448	0.64	0.99
VI	**SCHOOL INFRASTRUCTURE**					
23	Civil Wokrs Construction	55	203.13	0	0.00	203.13
23.01	DPO Diu Utilisation Certificate Received	0	0.00	0	0.00	0.00
23.02	DPO Daman Utilisation Certificate Received	0	0.00	0	0.00	0.00

Sr. No.	Application (Expenditure)	Approved AWP&B including Spill over 2017-18		Expenditure incurred during 2017-18		Savings/ Excess
		Phy.	Amt	Phy.	Amt	Amount
VII	DISTRICT PROJECT MANAGEMENT COST					
24	Management cost	2	64.83	2	53.15	11.68
24.1	Learning Enhancement Programe	14321	18.31	14321	8.95	9.36
24.2	Community Mobilization Activity	0	5.00	0	0.00	5.00
24.3	Other Bank Charges	0	0	0	0.08	-0.08
VIII	STATE COMPONENT					
25	Management , MIS & REMS	0	25.56	0	17.69	7.87
	Total Expenditure under SSA	**38912**	**1251.99**	**37825**	**455.69**	**796.30**
IX	**Additional UT Grant Share Expenditure #**	0	0.00	0	42.28	-42.28
	Grand Total Expenditure under SSA & Addl UT Share	**38912**	**1251.99**	**37825**	**497.97**	**754.02**
Add:	Provision For Expenses (Opening)				79.08	
Add:	Civil Works Advances - Given				0.00	
Add:	Unadjusted Advances				0.00	
Less:	Accounts Payable				0.00	
Less:	Provision For Expenses (Closing)				**0.42**	
	Total				**576.63**	
	Closing Balance				**1170.38**	
(a)	Cash in hand				0.00	
(b)	Cash at Bank - Govt of India Share				367.44	
(c)	Cash at Bank - Additional UT Share				529.25	
(d)	Unadjusted Advances (Civil Works)				273.70	
	Total				**1170.38**	

Chartered Accountant
CA M. K. Vyas & Co., Vapi
Mem. No. 051703
Regn. No. 121554W

M. K. VYAS & CO. VAPI Chartered Accountants

Member Secretary/ASPD
Sarva Shiksha Abhiyan
UT of Daman & Diu

State Project Director
Sarva Shiksha Abhiyan Mission
UT of Daman & Diu

UT ADMINISTRATION OF DAMAN & DIU
SARVA SHIKSHA ABHIYAN MISSION
OFFICE OF STATE PROJECT DIRECTOR
SECRETARIAT, FORT AREA, MOTI DAMAN, DAMAN

Annex-XXII
(See Para No. 108.1)

Consolidated Income and Expenditure Account for the year ended 31st March 2018

Name of the State: UT of Daman & Diu

(Amount in lakh)

	EXPENDITURE	Schedule	Current Year 2017-18	Previous Year 2016-17	INCOME	Schedule	Current Year 2017-18	Previous Year 2016-17
	Expenditure at District and sub-district level							
I	**ACCESS**				**Funds received from Govt. of India**			
1	Opening of New School Building		0.00	0.00	(a) SSA		1038.57	200.00
2	Residential Schools for specific category of Children		0.00	0.00	(b) NPEGEL		0.00	0.00
3	Libraries in Schools		0.00	0.00	(c) KGBV		0.00	0.00
4	Transport / Escort Facility		0.00	0.00				
5	Special Training for mainstreaming of OoSC		2.48	1.97	**UT administration of Daman & Diu**			
II	**RETENTION**				(a) SSA		338.00	338.00
6	Free Text Book		31.01	29.88	(b) NPEGEL		0.00	0.00
7	Uniform For Girls		26.13	9.20	(c) KGBV		0.00	0.00
8	Teaching Learning Equipmentss (TLE)		0.05	0.00				
III	**ENHANCING QUALITY**				**Interest**			
9	New Teachers Salary		211.81	219.38	(a) SSA		13.12	7.33
10	Part Time Instructors		41.93	27.21	(b) NPEGEL		0.00	0.00
11	Teachers Training		3.62	2.65	(c) KGBV		0.00	0.00
12	Academic Support through BRC		22.09	21.64				
13	Academic Support through CRC		9.35	9.26	Other Receipts		2.29	10.31
14	Computer Aided Education in UPS under Innovation		2.80	1.05				
15	Libraries in Schools		0.00	0.00				
IV	**ANNUAL GRANTS**							
15	Teachers Grants		2.25	1.49				
16	School Grants		5.26	7.10				
17	Research & Evaluation Monitoring & supervision		0.00	0.00				
18	School Maintenance Grant		6.94	10.58				
V	**BRIDGINING GENDER AND SOCIAL CATEGORY GAPS**							
19	Intervention for CWSN		5.00	2.44				
20	Innovation Head upto Rs 50 lac per Dist		0.00	1.15				
20.1	Girls Education		2.26	0.00				
20.2	ECCE		0.00	0.00				
20.3	Intervention for SC/ST		1.13	0.00				
20.4	Intervention for Minority Community Children		1.08	0.00				
20.5	Intervention for Urban Deprived Children		0.00	0.00				
21	SMC/PRI Training		0.64	1.26				

M. K. VYAS & CO. Chartered Accountants VAPI

	EXPENDITURE	Schedule	Current Year 2017-18	Previous Year 2016-17	INCOME	Schedule	Current Year 2017-18	Previous Year 2016-17
VI	**SCHOOL INFRASTRUCTURE**							
22	**Civil Wokrs Construction**		0.00	0.00				
22.01	District Panchayat Diu - Utilisation Certificate Received		0.00	0.00				
22.02	District Panchayat Daman - U C Received		0.00	0.00				
VII	**DISTRICT PROJECT MANAGEMENT COST**							
24	Management cost		53.15	38.42				
24.01	Learning Enhancement Programe		8.95	0.00				
24.02	Community Mobilization Activity		0.00	0.00				
24.03	Other Bank Charges		0.08	0.01				
VIII	**STATE COMPONENT**							
24	Management and MIS		17.69	17.61				
	Additional UT Grant		42.28	94.22				
	Excess of income over Expenditure		0.00	0.00	Excess of Expenditure over Income		**-894.02**	**-59.13**
	TOTAL		**497.97**	**496.51**	**TOTAL**		**497.97**	**496.51**

Chartered Accountant
CA M. K. Vyas & Co., Vapi
Mem. No. 051703
Regn. No. 121554W

Member Secretary/ASPD
Sarva Shiksha Abhiyan Mission
UT of Daman & Diu

State Project Director
Sarva Shiksha Abhiyan Mission
UT of Daman & Diu

UT ADMINISTRATION OF DAMAN & DIU
SARVA SHIKSHA ABHIYAN MISSION
OFFICE OF STATE PROJECT DIRECTOR
SECRETARIAT, FORT AREA,MOTI DAMAN,DAMAN

Annex-XXIII
(See Para No. 108.1)

Consolidated Receipt and Payments Account for the year ended 31st March 2018

Name of the State: UT of Daman & Diu **(Amount in lakh)**

RECEIPTS	Schedule	Current Year 2017-18	Previous Year 2016-17	Sr. No.	PAYMENTS	Schedule	Current Year 2017-18	Previous Year 2016-17
					Amount of Expenditure at District and sub-district			
Opening Balance					**level**			
(a) Cash at Bank		177.46	32.71	**I**	**ACCESS**			
(b) Cash in Hand		0.00	0.00	**1**	Opening of New School Building		0.00	0.00
(c) Unadjusted Advances		228.47	264.33	**2**	Residential Schools for specific category of Children		0.00	0.00
(d) Expenditure Payable		-79.08	-29.32	**3**	Residential Schools for specific category of Children		0.00	0.00
(e) Loans from unadjusted		-50.90		**4**	Transport / Escort Facility		0.00	0.00
				5	Special Training for mainstreaming of OoSC		2.48	1.97
Funds recd. from Govt. of				**II**	**RETENTION**			
India				**6**	Free Text Book		31.01	29.88
(a) SSA		937.01	200.00	**7**	Uniform For Girls		26.13	9.20
(b) Capital Grant		101.56	0.00	**8**	Teaching Learning Equipmentss (TLE)		0.05	0.00
(c) KGBV		0.00	0.00	**III**	**ENHANCING QUALITY**			
				9	New Teachers Salary		211.81	219.38
UT administration of				**10**	Part Time Instructors		41.93	27.21
Daman and Diu				**11**	Teachers Training		3.62	2.65
(a) SSA		338.00	338.00	**12**	Academic Support through BRC		22.09	21.64
(b) NPEGEL		0.00	0.00	**13**	Academic Support through CRC		9.35	9.26
(c) KGBV		0.00	0.00		Computer Aided Education in UPS under Innovation		2.80	1.05
Interest				**14**	Libraries in Schools		0.00	0.00
(a) SSA		13.12	7.33	**IV**	**ANNUAL GRANTS**			
(b) NPEGEL		0.00	0.00	**15**	Teachers Grants		2.25	1.49
(c) KGBV		0.00	0.00	**16**	School Grants		5.26	7.10
				17	Research & Evaluation Monitoring & supervision		0.00	0.00
				18	School Maintenance Grant		6.94	10.58
				V	**BRIDGING GENDER AND SOCIAL CATEGORY GAPS**			
Miscellaneous receipts		2.29	10.31	**19**	Intervention for CWSN		5.00	2.44
				20	Innovation Head upto Rs 50 lac per Dist		0.00	1.15
				20.1	Girls Education		2.26	0.00
				20.2	ECCE		0.00	0.00
				20.3	Intervention for SC/ST		1.13	0.00
				20.4	Intervention for Minority Community Children		1.08	0.00
				20.5	Intervention for Urban Deprived Children		0.00	0.00
				21	SMC/PRI Training		0.64	1.26

M.K. VYAS & CO. VAPI

RECEIPTS	Schedule	Current Year 2017-18	Previous Year 2016-17	Sr. No.	PAYMENTS	Schedule	Current Year 2017-18	Previous Year 2016-17
				VI	**SCHOOL INFRASTRUCTURE**			
				22	Civil Wokrs Construction		0.00	0.00
				22.01	DPO Diu Utilisation Certificate Received		0.00	0.00
				22.02	DPO Daman Utilisation Certificate Received		0.00	0.00
				VII	**DISTRICT PROJECT MANAGEMENT COST**			
				23	Management cost		53.15	38.42
					Learning Enhancement Programe		8.95	0.00
					Community Mobilization Activity		0.00	0.00
				23.01	Other Bank Charges		0.08	0.00
				VIII	**STATE COMPONENT**			
Funds refunded by districts and sub-district level (Loan Receipt)		0.00	0.00	24	Management and MIS		17.69	17.61
					Additional UT Grant			
					(a) Additional UT Grant		42.28	94.22
					Closing Balance			
					(a) Cash at Bank - GOI		367.44	177.46
					(b) Cash at Bank - Addl UT Share		529.25	0.00
					(c) Unadjusted Advances		273.70	228.47
					(d) Expenditure Payable		-0.42	-79.08
TOTAL		**1667.93**	**823.35**				**1667.93**	**823.35**

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UT of Daman & Diu

State Project Director
Sarva Shiksha Abhiyan Mission
UT of Daman & Diu

UT ADMINISTRATION OF DAMAN & DIU
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OFFICE OF STATE PROJECT DIRECTOR
SECRETARIAT, FORT AREA, MOTI DAMAN, DAMAN

Annex-XXI
(See Para No 108.1)

Consolidated Balance Sheet as on 31st March 2018

Name of the State: Daman & Diu **(Amount in Lakh)**

Liabilities	Schedule	Curent Year 2017-18	Previous Year 2016-17	Assets	Schedule	Current Year 2017-18	Previous Year 2016-17
Opening Balance							
Capital Fund				**Fixed Assets**			
(a) Cash in hand		0.00	0.00	Civil Works		0.00	0.00
(b) Cash at Bank	"A"	177.46	32.71	Furniture		0.00	0.00
(c) Unadjusted Advances	"B"	228.47	264.33	Vehicle		0.00	0.00
(d) Opening Salary Payable		-79.08	-29.32	Equipment		0.00	0.00
(e) Loan Liabilty From Civil Advance		-50.90	-50.90				
Funds recd. from Govt. of India				**Deposit**			
(a) SSA		0.00	0.00	(a) Fixed Deposits with Banks		0.00	0.00
(b) NPEGEL		0.00	0.00	(b) Deposits with others		0.00	0.00
(c) KGBV		0.00	0.00	Utilization of grant others		0.00	0.00
				Advances receivable from		0.00	0.00
Funds recd. from State Govt.							
(a) SSA		0.00	0.00	**Advances for Expenses**			
(b) NPEGEL		0.00	0.00	(a) Civil Work (Advance)	"C"	273.70	228.47
(c) KGBV		0.00	0.00				
Interest				**Balances at Districts**			
(a) SSA		0.00	0.00	(a) Cash at Bank	"D-1"	860.65	175.16
(b) NPEGEL		0.00	0.00	(b) Cash in Hand		0.00	0.00
(c) KGBV		0.00	0.00	(c) Advances outstanding	"E"	0.00	0.00
Other Balances at Districts		0.00	0.00	**Closing Balance at SPO**			
(a) Provision for CAL Expenditure		0.00	0.00	(a) Cash in Hand		0.00	0.00
(b) Sundry Creditors including salary	"F"	0.42	79.08	(b) Cash at Bank	"D-2"	36.04	2.30
(c) Loan Payable		0.00	50.90	(c) Advances outstanding		0.00	0.00
Add: Excess of income over expenditure		**894.02**	**59.13**				
Total		**1170.38**	**405.93**	**Total**		**1170.38**	**405.93**

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UT of Daman & Diu

State Project Director
Sarva Shiksha Abhiyan Mission
UT of Daman & Diu

Schedule "A"

Opening Balance - Cash At Bank		Amount Curent Year 2017-18	Amt in Lacs
Daman District		12278169.50	122.78
Diu District		5238133.71	52.38
State Project Office		230040.38	2.30
Total		**17746343.59**	**177.46**

Schedule "B"

Opening Balance - Unadjusted Civil Advances		Amount Curent Year 2017-18	Amt in Lacs
C/f Closing balance form Last F.Y, 2016-17		22846542.75	228.47
Diff. of as per Schedule		0	0.00
Total		**22846542.75**	228.47

Schedule "C"

Unadjusted Civil Advances		Amount Curent Year 2017-18	Amt in Lacs
Civil Advances for F.Y. 2016-17	Op. Bal	22846542.75	228.47
Opening Balance for F. Y. 2016-17		0.00	0.00
Add Fund from GOI for F.Y. 2016-17 (Daman)		8869069.86	88.69
Less Utilisation		4346020.25	43.46
Total		**27369592.36**	273.70

Schedule "E"

Closing Balance - Cash At Bank		Amount Curent Year 2017-18	Amt in Lacs
Civil Advance for 2017-18		0.00	0.00
Total		**0**	**0.00**

Schedule "F"

Other Balances at Districts		Amount Curent Year 2017-18	Amt in Lacs
Provision for Expenses		0.42	0.00
Accounts Payable		0.00	0.00
Total		**0.41891**	**0.00**

Schedule "D-1"

Closing Balance - Cash At Bank		Amount Curent Year 2017-18	Amt in Lacs
Daman District		48130387.00	481.30
Diu District		37934390.21	379.34
Total		**86064777.21**	**860.65**
Schedule "D-2"			
State Project Office		3603525.38	36.04
Total		**3603525.38**	**36.04**
Total (D1 + D2)		**89668302.59**	**896.68**

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SECRETARIAT, FORT AREA, MOTI DAMAN, DAMAN

IUFR-I

Summary Budget Analysis (Entire Program)
For the Year ended on 31st March 2018

Name of the State: UT of Daman & Diu. *(Amount in lakh)*

S. No.	Name of State	AWP&B 2017-18	Opening Balance for the year 01st April 2017	*Releases by GOI	Releases by States/UT	Reported Expenditure in Rupees	AWP&B for Next Year 2018-19
1	UT of Daman & Diu	1251.99	177.46	1038.57	338.00	497.97	1393.76
Total		1251.99	177.46	1038.57	338.00	497.97	1393.76

* Released by GoI includes Misc.Receipt and Interest earned in Saving bank Account

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OFFICE OF STATE PROJECT DIRECTOR
SECRETARIAT, FORT AREA, MOTI DAMAN, DAMAN

IUFR-II

Summary Budget Analysis (Entire Program)
For the Year ended as on 31st March 2018

Name of the State: UT of Daman & Diu. *(Amount in Lakh)*

S. No.	Name of State	AWP& B 2017-18	Opening Balance for the year as on 1st April 2017	Releases for the year	Reported Expenditure for 2017-18
1	2	3	3	4	5
1	UT of Daman & Diu	1251.99	177.46	1038.57	497.97
	Total	**1251.99**	**177.46**	**1038.57**	**497.97**

* Releases for the year include Misc. Receipt and Interest earned in Saving bank account

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IUFR-III

Activity Wise Expenditure Statement of Sarva Shiksha Abhiyan
For the Year Ended on 31st March 2018

(Amount in lakh)

Sr. No.	Reported Activities carried out	Reported Expenditure
I	**ACCESS**	
1	Opening of New School Building	0.00
2	Residential Schools for specific category of Children	0.00
3	Residential Schools for specific category of Children	0.00
4	Transport / Escort Facility	0.00
5	Special Training for mainstreaming of OoSC	2.48
II	**RETENTION**	
6	Free Text Book	31.01
7	Uniform For Girls	26.13
8	Teaching Learning Equipmentss (TLE)	0.05
III	**ENHANCING QUALITY**	
9	New Teachers Salary	211.81
10	Part Time Instructors	41.93
11	Teachers Training	3.62
12	Academic Support through BRC	22.09
13	Academic Support through CRC	9.35
14	Computer Aided Education in UPS under Innovation	2.80
15	Libraries in Schools	0.00
IV	**ANNUAL GRANTS**	
16	Teachers Grants	2.25
17	School Grants	5.26
18	Research & Evaluation Monitoring & supervision	0.00
19	School Maintenacne Grant	6.94
V	**BRIDGINING GENDER AND SOCIAL CATEGORY GAPS**	
20	Intervention for CWSN	5.00
20.1	Innovation Head upto Rs 50 lac per Dist	0.00
20.2	Girls Education	2.26
20.3	ECCE	0.00
20.4	Intervention for SC/ST	1.13
20.5	Intervention for Minority Community Children	1.08
21	Intervention for Urban Deprived Children	0.00
22	SMC/PRI Training	0.64
VI	**SCHOOL INFRASTRUCTURE**	
23	Civil Wokrs Construction	0.00
23.01	DPO Diu Utilisation Certificate Received	0.00
23.02	DPO Daman Utilisation Certificate Received	0.00
VII	**DISTRICT PROJECT MANAGEMENT COST**	
24	Management cost	53.15
24.01	Learning Enhancement Programe	8.95
24.02	Community Mobilization Activity	0.00
24.03	Other Bank Charges	0.08
VIII	**STATE COMPONENT**	
25	Management and MIS	17.69
IX	**ADDITIONAL UT SHARE**	42.28
	Total	**497.97**

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UT of Daman & Diu

State Project Director
Sarva Shiksha Abhiyan Mission
UT of Daman & Diu

M. K. VYAS & CO.
CHARTERED ACCOUNTANTS
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MANOJ K. VYAS
B. Com. (Hons.), F.C.A.

Resi. : 103, Atit Co-op. Society, Asopalav Complex, Chharwada Road, VAPI [E]-396 191. ☎ : **2422623**

Ref. No. :

Date :

PROCUREMENT AUDIT CERTIFICATE

This is to certify that we have gone through the procurement procedure used by Project Implementation Agency – for the Sarva Shiksha Abhiyan Mission, Union Territory of Daman & Diu based on the audit of the records for the financial year 2017-18.

We are generally satisfied that procurement procedure is as prescribed in the Manual of Financial Management and Procurement under Sarva Shiksha Abhiyan Mission has been followed or the following deviations were observed.

Sr. No.	Details	Deviations	Amount Involved (Declared as Mis-Procurement)
-	-	-	Nil
-	-	-	Nil

For **M. K. Vyas & Co.**
Chartered Accountants

M. K. VYAS & CO. * Chartered Accountants * VAPI

Proprietor

Mem. No. 051703
FRN No. 121554W

Place: VAPI
Date: 23/01/2019

Notes forming part of Financial Statement:

1. Sarva Shiksha Abhiyan Mission (SSA) is Government of India's flagship programme for achievement of Universalization of Elementary Education (UEE) in a time bound manner, as mandated by 86th amendment to the Constitution of India making free and compulsory Education to the Children of 6-14 years age group, a Fundamental Right.

2. The Grants received by the Society from GOI and U.T. of Daman & Diu are released to District Offices and further sub released to Block Level Offices, Cluster Level Offices and at School Management Committees (SMCs).

3. The Financial Statements have been prepared under the mercantile system of accounting in Tally.ERP 9 Software Management Committees (SMCs).

4. Incomes of the Society consist of Grant, Saving Bank Interest earned from balances in Saving Bank Account and Other Income (i.e. Unutilized Grants received back by District Offices).

5. Expenditures incurred by the Society are not bifurcated into Capital Expenditure and Revenue Expenditure and No Fixed Assets are created in the Financial Statements and Books of Accounts. No record of fixed assets is being maintained.

6. During the year unutilized grant lying with various school were taken back and again given as advance for expenditure amounting to Rs. 2,12,457.85. Since while granting grant to various school in the past it was considered as expenditure, hence unutilized grant received back from various schools has been considered as other receipt and treated as income.

   Expenditure of schools aggregating Rs. 19,429.00 of previous year has been debited in current year as previous year we did not receipt to utilization certificate now to reconcile balance with school and books of accounts amount has been debited under school maintenance head.

7. The Bank Balances as per Books of Accounts are correctly reconciled with the Bank Statements / Passbooks.

8. Internal Audits are being done at Two District Levels only. It has been observed internal audit was done after expiry of the year. We feel that reports should be obtained during the year at periodical interval and it should be rectify and confirmation from internal auditor that all observation has been rectified should be obtained. Comment on observation of internal auditor is not available. Since they have verified the accuracy of the Books of Accounts, we have considered their report for finalizing the Books of Accounts.

9. In respect to Civil Works, it is the procedure to give advance to District Panchayat of both District at Daman District & Diu District and receiving Utilization Certificate from the respective District Panchayat.

10. As at 31st March, 2018 following balances of Civil Work Advances are with District Panchayats. Total outstanding unadjusted advance as on 31-03-2018 is Rs. 273.70 lacs.

11. Previous Year's figure has been regrouped as previous year's audited Balance sheet figures were furnished in nearest to Lakhs and now actual figure as per books has been incorporated and as a result there may be some minor difference in figures of previous year with Audited Balance Sheet.

12. As per guidelines receipt during the year per letter no. F.6-1/2016-EE.15 dtd. 13th Feb, 2018 unspent advance has been bifurcated during the year opening balance has been adjusted and modified from last audited figure.

13. Organization is maintaining single bank account and total balance in bank account opening and closing has been bifurcated as per balancing Utilization Certificate.

M. K. VYAS & CO. VAPI Chartered Accountants

Chartered Accountant
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Regd. No. 121554W

Member Secretary/ASPD
Sarva Shiksha Abhiyan Mission
U T of Daman & Diu

State Project Director
Sarva Shiksha Abhiyan Mission
UT of Daman & Diu

Dated: 23/01/2019
Place: Vapi