

RAJIV GANDHI SHIKSHA MISSION
SARVA SHIKSHA ABHIYAN & NPEGEL

Chhattisgarh State

AUDIT REPORT
2006-2007

AUDITORS

M/S. PREMCHAND & CO.
CHARTERED ACCOUNTANTS
309, 2nd Floor, EssKay Plaza,
Near Anand Talkies, Raipur (C.G.)
Email: premsanjayca@rediffmail.com
PHONE # 0771-6456130
FAX # 0771-4048111
MOBILE # 94252-05394

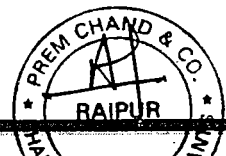
PREMCHAND & CO.
CHARTERED ACCOUNTANTS
309, IInd Floor, Eskey Plaza
Near Anand Talkies, Raipur (C.G.)
TEL: # 0771-6456130 , FAX:0771- 4048111
MOBILE- 9425205394
Email - premsanjayca@rediffmail.com

To
The Mission Director,
Rajiv Gandhi Shiksha Mission,
Sarva Shiksha Abhiyan,
Pension Wada
Raipur (C.G.)

Dear Sir,

Subject:- Management letter to Management of Rajiv Gandhi Shiksha Mission.
Reference:- Para in the Terms of Reference issued by the State Project Office requiring the auditor to give a Management Letter.

- 1 The net Debit balance of Rs. 3199647/ appearing under suspense account in the balance sheet is the resultant figure of aggregate debit balance of Rs 6781333./- (Previous year Rs. 5833655/-) and credit balance of Rs. 3581686/- (Previous year Rs.. 816746/-) confirmation/reconciliation and clearances of outstanding entries in suspense account and advances account are in progress at the district project offices and the state project office. Pending final clearance/adjustment in respect thereof the overall impact of the above on the accounts at this stage is not ascertainable.
- 2 During the year inter project transfer of funds have taken place on several occasions and as on 31st March 2007 an amount of Rs.18087725/- was receivable by SSA from NPEGEL & KGBV. However a separate set of accounts have been kept by the mission in respect of funds received for SSA, NPEGEL and KGBV project activities except for Dhamtari District Project Office.
- 3 Bank accounts are not being regularly reconciled at the District and Sub-District Levels. In some of the cases, the bank balances are subject to reconciliation.
- 4 Utilisation certificates of funds forwarded for to Expenditure to various agencies have not been regularly furnished resulting in large level of advances outstanding pending utilization.
- 5 Although the fixed assets register have been maintained at the district offices but in a some cases these do not contain complete information regarding quantity, cost, identification, marks and the



14 District Project Office has disbursed lot of fund to the CRC & CEO Janpat Panchayat from the beginning of the project for project expenditure, but CRC & CEO Janpat Panchayat has not provided the utilization/expenditure statement. Hence fund given to the CRC is shown as advances to them.

15 The following Advances forwarded to schools during the previous years under various heads have been adjusted during the years upon receipt of duly certified utilization certificates.

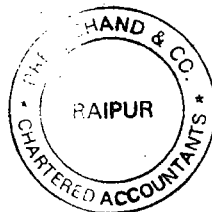
Head	Amount Adjusted (in Rs.)
	7
School Contingency	23202194
Teacher Contingency	14391291
School Maintenance	30398440
TLE	109015440
Grand Total	177007365

Assuring you of our best services.

Thanking You,
For PREM CHAND & CO.
CHARTERED ACCOUNTANTS

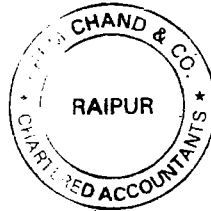


CA. Sanjay Agrawal



- In the case of the Income & Expenditure account of the income and expenditure of the mission for the year ended on 31st March 2007, and
- In the case of the Receipt & Payment account of the Receipt and Payment of the mission for the year ended on 31st March 2007.

Place: Raipur
Date : 28th August, 2007

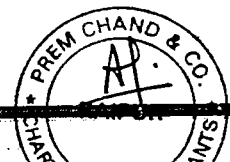


For PREMCHAND & CO.
Chartered Accountants

A handwritten signature in black ink, appearing to be "S. Agrawal", written over a horizontal line.

CA. Sanjay Agrawal,
M.Com, FCA Partner
M.No. 96775

6. At District Project Office and blocks opening balances other than cash & bank balances have not been brought forward and accounted for in the current year books of accounts. Ledger book is not being prepared in most of the block as well as district offices. The financial statements at the districts as well as sub-district level have been on the basis of cash book and previous audited accounts.
7. It was not possible for us to verify for the payment made through cheques are made otherwise than by account payee cheques or draft as the necessary evidence are not in the possession of the Project Offices.
8. Some of the District/Blocks Project Offices have not fully complied with the provisions of the Income Tax Act and Commercial Tax Act., regarding deductions, timely deposit of the deducted tax and filing of the returns.
9. In some of the sub-district offices, it was observed that current account have been maintained instead of savings account thereby resulting in loss of interest income to the mission.
10. The balance included under the head current assets, loans and advances and current liabilities are subject to confirmation and consequential adjustment, if any, arising out of reconciliation. However in the opinion of the management the current assets, loans and advances are of realizable value as stated.
11. Substantial advances are provided for procurement and other activities which are not settled within reasonable time period. The settlement is pending due to non furnishing of utilization details and relevant vouchers after the utilization.
12. Some of the district and sub-district levels did not provided detailed comparison of budgeted vis a vis actual expenditure, hence the nature and extent of over / understatement could not be verified. In some other cases, District Project Offices have incurred expenditure more than the approved annual plan for which no sanctions have been obtained.
13. The comments/observation of the previous audit report have not been dealt with as on the date of conduct of audit.
14. In many of the cases it was observed that funds of schools grant, teacher grant, maintenance grant and TLE grant have been transferred to the account of BRC and CRC instead of the mission instructions of transferring directly into the account of the schools.



**RAJEEV GANDHI SHIKSHA MISSION
SARVA SHIKSHA ABHIYAN & NPEGEL
CHHATTISHGARH STATE
BALANCE SHEET
AS ON 31ST MARCH 2007**

PREVIOUS YEAR	LIABILITIES	SCH.	CURRENT YEAR	PREVIOUS YEAR	ASSETS	SCH.	CURRENT YEAR
3,002,044,632	PROJECT FUND		5,887,185,379	13,077,604	FIXED ASSETS AT COST		
	Opening Balance as on 01-04-2006			38,503,674	Furniture & Fixtures	"B"	21,778,198
2,799,463,272	Add: Received during the year for SSA		5,066,049,000		Equipments	"C"	41,567,844
1,000,000,000	From GOI		1,588,325,179		Civil Work		
	From Chhattisgarh State			938,922,663	CAPITAL WORK IN PROGRESS	"D"	939,408,248
118,976,000	Add: Received during the year for NPEGEL		52,171,000				
39,658,600	From GOI		17,390,300				
6,960,142,504	From Chhattisgarh State		12,611,120,858				
	Less: Project Expenditure incurred during the year tra. From Income & Expenditure a/c.		1,001,284,117	2,000	DEPOSITS		
1,072,957,125			11,609,836,741		Fixed Deposits with Banks		-
5,887,185,379					Deposits with Others		2,000
				35,754,896	ADVANCES RECEIVABLE FROM		
					Staff & Others	"E"	31,034,519
				4,316,439,527	ADVANCES FOR EXPENSES		
					Govt. Agency and Others	"F"	9,774,487,066
					CLOSING BALANCES AT DISTRICTS		
19,263,380	ADVANCES REPAYABLE	"A"	23,779,373	1,601,533	Cash in Hand		236,437
				453,491,232	Balance with Bank in Saving/Current A/C		610,666,508
				47,073,630	Cheques/Drafts in Hand/Transit		40,946,208
					CLOSING BALANCES AT SPO		
				66,157	Cash in Hand		79,612
				5,997,625	Balance with Bank in Saving/Current A/C		136,621,173
				50,501,309	CLOSING BALANCES NPEGEL	"G"	33,588,654
				5,016,909	SUSPENSE ACCOUNT	"H"	3,199,647
5,906,448,759	TOTAL		11,633,616,114	5,906,448,759	TOTAL		11,633,616,114

Notes on Accounts and Accounting Policies "W"

As per our report of even date attached
For PREMCHAND & CO.
CHARTERED ACCOUNTANTS

C/S
Rajiv

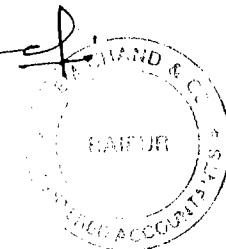
2/4 Mission Director
Rajiv Gandhi Shiksha Mission
DKS Mantralaya Bhawan
Chhattisgarh, Raipur

Finance Controller
Rajiv Gandhi Shiksha Mission
Mission Director
Chhattisgarh, Raipur

Date: 28th August, 2007
Place: Raipur

Finance Controller

Sinjay Agrawal
M. Com. FCA
Partner
M. No. 96775



**RAJEEV GANDHI SHIKSHA MISSION
SARVA SHIKSHA ABHIYAN & NPEGEL
CHHATTISHGARH STATE
RECEIPT AND PAYMENT A/C
FOR THE YEAR ENDED AS ON 31ST MARCH 2007**

PREVIOUS YEAR	RECEIPT	SCH.	CURRENT YEAR	PREVIOUS YEAR	PAYMENT	SCH.	CURRENT YEAR
	OPENING BALANCES SSA			4,528,596	PURCHASE OF FIXED ASSETS		11,764,764
384,878	Cash in Hand		1,667,690	611,383,734	EXPENDITURE ON CAPITAL WORK IN PROGRESS		485,585
527,052,030	Bank Balance		459,488,857		EXPENDITURE		
147,602,760	Cheque/Draft in Hand/Transit		47,073,630	35,992,429	SCHOOL GRANT	"I"	27,858,928
-	Fixed Deposit		-	21,386,580	TEACHERS GRANT	"J"	16,136,925
121,296,541	OPENING BALANCES NPEGEL		50,501,309	66,061,784	SCHOOL MAINTENANCE GRANT	"K"	38,397,781
				715,098,451	TEACHERS SALARY	"L"	587,669,296
				30,664,081	BLOCK RESOURCE CENTRE	"M"	46,336,221
				56,369,557	MANAGEMENT COST	"N"	83,402,248
				7,354,218	CLUSTER RESOURCE CENTRE	"O"	1,799,504
	FUND RECEIVED DURING THE YEAR			15,002,171	TLE	"P"	109,844,375
	SSA			15,763,633	INNOVATIVE ACTIVITIES	"Q"	6,801,556
2,799,463,272	From GOI		5,066,049,000	56,668,311	TEACHERS TRAINING	"R"	50,609,770
1,000,000,000	From Chhattisgarh State		1,588,325,179	8,605,233	FREE TEXT BOOK		962,529
	NPEGEL			10,721,972	REMS	"S"	11,737,030
118,976,000	From GOI		52,171,000	28,388,301	INTERVENTIONS FOR OUT OF SCHOOL CHILDRENS	"T"	59,374,935
39,658,600	From Chhattisgarh State		17,390,300	5,296,764	INTERVENTIONS FOR DISABLED CHILDRENS	"U"	14,081,009
	INTEREST RECEIVED			35,943,497	NPEGEL	"V"	19,732,257
13,316,705	SSA		29,982,476	1,826,304	PRIOR YEAR ADJUSTMENTS		807,894
3,173,522	NPEGEL		1,292,526	2,137,979	CUMMUNITY MOBLISATION		4,437,593
				8,204,767	OTHER EXPENSES		-
275,688	PRIOR PERIOD INCOME				ADVANCES OUTSTANDING		
	OTHER RECEIPT	"S"		(81,944,582)	Advances Receivable		(4,720,377)
31,762,992	SSA		43,722,008	2,490,721,881	Advances for Expenses		5,458,047,539
	NPEGEL		3,708,724	-	Deposits		-
(97,308,464)	ADVANCES REPAYABLE		4,515,993		CLOSING BALANCES SSA		
				1,667,690	Cash in Hand		316,049
				459,488,857	Bank Balance		747,287,681
				47,073,630	Cheque/Draft in Hand/Transit		40,946,208
				50,501,309	CLOSING BALANCES NPEGEL		33,588,654
				747,377	SUSPENSE ACCOUNT		(1,817,262)
4,705,654,524	TOTAL		7,365,888,692	4,705,654,524	TOTAL		7,365,888,692

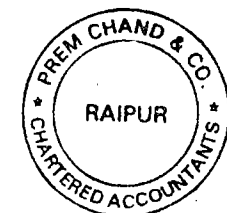
Notes on Accounts and Accounting Policies "W"

As per our report of even date attached
For PREMCHAND & CO.
CHARTERED ACCOUNTANTS

S/S
29/08/07
Z/c Mission Director
Rajiv Gandhi Shiksha Mission
Mission Director
Mantralaya Bhawan

Phal...
Finance Controller
Rajiv Gandhi Shiksha Mission
State Project Office
Chhattisgarh, Raipur

Sanjay Agrawal
M. Com. FCA
Partner
M. No. 96775



Date: 28th August, 2007
Place: Raipur

Schedule "D"

CAPITAL WORK IN PROGRESS

Sarva Shiksha Abhiyan & NPEGEL	938,922,663
PS School Building	2,000
MS School Building	4,000
PS Additional Room	5,585
MS Additional Room	6,000
CRC Building	3,000
Civil Work NPEGEL	320,000
Hand Pump	145,000
TOTAL	939,408,248

ADVANCE RECOVERABLE IN CASH OR KIND

Schedule "E"

ADVANCE RECEIVABLE FROM

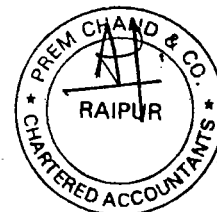
Advances to KGBV	13,509,160
Advances to KGBV from NPEGEL	2,609,200
Staff Advances	552,293
Advances to SCERT	13,000
Advances to DEO	1,403,025
Advances to BEO	645,824
Advances Refund to BEO	410,000
Advance to Uttarshaksharta	13,254
Advances to Diet	1,556,242
Advance to Shaksharta	31,683
Other Advances (to be specify)	1,824,942
Advances to Print Point Jagdalpur	27,403
Advances to Collectorate kanker	30,000
Advances to NPEGEL from SSA	3,030,182
Advance to Ganpat Lahoti	200,000
Advances to SSA from NPEGEL	1,060,817
Advances to S.K. Pathak	30,000
Advances to DPEP	2,515,038
Advances to Jain Artho & Physician	846,345
Advances to BTI	726,111
TOTAL	31,034,519

Schedule "F"

ADVANCES FOR EXPENSES

ADVANCE TO GOVT. DEPARTMENTS & OTHER GOVT. AGENCIES FOR SERVICE AND PROJECT EXPENDITURE

Staff Advances	5,564,038
Advance to Mr. R.S. Netam for school repairing	900,000
Advances to NGO	25,163,187
Advances to DIET for Teachers Training	20,715,868
Advances to Principal GHS	168,765
Advance to CEO JP for Civil work	734,367,859
Advance to Ashram Shala for Civil work	1,727,942
Advance to School for Barrier Free Access	246,000
Advance to Ashram Shala Supt. for Maintenance	4,844,000
Advance to CEO JP for Teachers Salary	1,248,625,766



Advance to BRCC	350,064,965
Advances to BRCC for Civil Work	109,337,992
Advance for Civil Work DPO Level	3,095,600
Advance to BRCC for NPEGEL	13,776,405
Advance to DEO for Innovation	1,647,000
Advance to Tripti Viswas for REMS	21,000
Advance to School Supretendent for Dormatory Shala	13,382,089
Advance to School Supretendent for Residential Camp	34,270,194
Advance to Govt. Schools	456,185
Advance to C.G. Madrasa Board	5,870,869
Advance to HM/ Assistant Teachers	10,365,500
Advance to Polytechnique College	1,773,683
Advance to SCERT	146,831,301
Advance to SCERT (Learnet)	17,702,274
Advances to SGS India Pvt. Ltd	3,238,726
Advance to TGV South Asia Pvt. Ltd.	3,764,529
Advance for Cayons	16,150,306
Advance to C.G. State Bal Kalyan Parishad	4,781,452
Advance to Madhyamik Shiksha Mandal for Training	212,084,000
Advance to SIEMAT	30,000,000
Advance to Text Book Corporation	690,098,433
Advance to Text Book Corporation IED	1,248,380
Advance for REMS	14,717,824
Advance to IGNOU	37,986,878
Advance for Cohort Study	2,003,206
Advance for ECCE	1,375,000
Advance for IED	66,158
Advance for Computer Education	40,854,707
Advance for SC/ST Education	2,045,755
Advance to Chhatiagarh Samvad	200,000
Advance to Director DPI	56,116
Advance to Principal Advance Institute	42,600
Advance for Management Exp.	4,970,000
Advance to MIT School Pune	6,490,000
Advances to DPC	659,216
Advances to APC	87,000
TOTAL	9,774,487,066

Schedule "G"

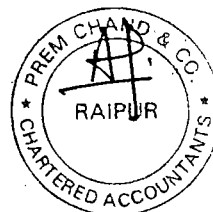
CLOSING CASH & BANK BALANCES NPEGEL

CLOSING BALANCES AT DISTRICTS

Cash in Hand	1,455
Balance with Bank in Saving/Current A/C	20,225,632
Cheques/Drafts in Hand/Transit	1,497,959

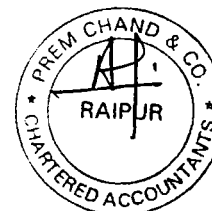
CLOSING BALANCES AT SPO

Cash in Hand	-
Balance with Bank in Saving/Current A/C	11,863,608
Cheques/Drafts in Hand/Transit	-
TOTAL	33,588,654



**RAJEEV GANDHI SHIKSHA MISSION
SARVA SHIKSHA ABHIYAN & NPEGEL
CHHATTISHGARH STATE
SCHEDULE FORMING PART OF INCOME & EXPENDITURE A/C.
FOR THE YEAR ENDED ON 31st MARCH 2007**

PARTICULARS	AMOUNT (Rs.)
<i>Schedule "I"</i>	
<u>SCHOOL GRANT</u>	
Primary & Middle School	27,858,928
TOTAL	27,858,928
 <i>Schedule "J"</i>	
<u>TEACHERS GRANT</u>	
Primary & Middle School	16,136,925
TOTAL	16,136,925
 <i>Schedule "K"</i>	
<u>SCHOOL MAINTENANCE GRANT</u>	
Primary & Middle School	38,397,781
TOTAL	38,397,781
 <i>Schedule "L"</i>	
<u>TEACHERS SALARY</u>	
Shikshakarmi Scale II	228,720,090
Shikshakarmi Scale III	358,409,526
SSK	319,546
Guruji Salary	220,134
TOTAL	587,669,296
 <i>Schedule "M"</i>	
<u>BLOCK RESOURCE CENTRE</u>	
Salary	28,900,623
Office Expenses	7,496,196
TLM	291,016
Workshop/Seminar	223,999
Repair & Maintenance	1,284,345
TA/DA	3,261,217
Transportation Exp.	410,056
Headstart O & M	1,367,139
Strenthging of BRC	3,101,630
TOTAL	46,336,221



Schedule "R"

TEACHERS TRAINING

In Service 20 Days	48,198,349
In Service 15 Days	588,450
In Service 7 Days	597,992
In Service 5 Days	821,311
Need Base Training	31,880
New Recruit 30 Days	361,860
Back to School	9,928
TOTAL	50,609,770

Schedule "S"

RESARCH EVALUATION & MONITERING SYSTEM

From Block Level	2,423,648
From District/State Level	7,216,851
From Cluster Level	2,081,531
Third Party Evaluation	15,000
TOTAL	11,737,030

Schedule "T"

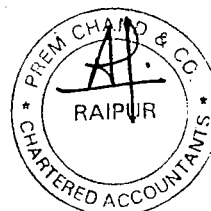
INTERVENTION FOR OUT OF SCHOOL CHILDRENS

AIR/EGS	18,910,321
Non Residential Bridge Course	354,412
Residential Bridge Course	10,721,086
Residential Camp	29,339,116
Special Coaching to Girls	50,000
TOTAL	59,374,935

Schedule "U"

INTERVENTION FOR DISABLED CHILDRENS

Brail kit and education Materials	3,010,566
Brail Training Given to Teachers	933,510
Equipment/Specticals	3,977,178
Medical Assistant	765,016
Resource Centre	430,516
Engaging of Instructor	6,000
Tricycle	192,773
Hearing Aid	68,491
Artificial Limbs	22,635
Exp. For Remps	467,200
Callipers	63,075
Workshop	402,956
Health Checkup and Assessment Camp	2,301,401
IEP Development Training	32,435
Mobile Resource Advisor	456,531
Barrier Free Access	840,440
Other Contingencies	110,286
TOTAL	14,081,009



SSA AND NPEGEL PROJECT OF RAJIV GANDHI SHIKSHA MISSION
CHHATTISGARH STATE

SIGNIFICANT ACCOUNTING POLICIES AND NOTES FORMING PART OF
ACCOUNTS

A. PRINCIPAL ACCOUNTING POLICIES

i) BASIS OF ACCOUNTING

The financial statements are prepared on historical cost convention. State Project Office is following the directives and instructions issued by Govt. of India in respect of financial matters from time to time which inter-alia include allotment of funds, its utilization and submission of various reports Etc. Keeping in view the objectives and nature of activities, the mission has followed cash system of accounting.

ii) FIXED ASSETS

Fixed Assets are stated at cost, which includes all expenses incidental to acquisition/ installation.

iii) CAPITAL WORK IN PROGRESS

Building under construction and the funds given to the implementing agencies for construction works are classified as capital work in progress. The cost of completed buildings is adjusted / appropriated only after the receipt of detailed technical evaluation report/ utilization certificate from the approved agency.

iv) DEPRECIATION

Considering the objectives of the mission no depreciation is charged on the Fixed assets.

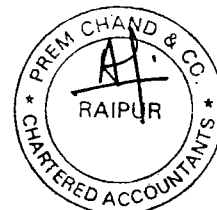
v) SCHOOL CONTINGENCY AND TLE GRANTS

Contributions given as grant to the School Management Committees and other schools for their contingent and other needs are accounted for as expenditure on the basis of Utilization Certificate furnished by the respective receiving agencies. The Unutilized balance are shown as pending advances with the receiving agencies.

vi) ADVANCES

Advances given to the Govt. departments and other agencies for disbursement of teachers' salary and other project expenditure are adjusted/accounted only on receipt of utilization certificates from the concerned department/agency.

Fund transferred to cluster resources center for their contingent and other needs had been accounted as an advance on disbursement under the head 'Advances to Cluster Resource Center'. Advances will be adjusted against vouchers / utilization certificate provided by the CRC.



**UTILISATION CERTIFICATE UNDER SSA & NPEGEL (CONSOLIDATED)
FOR THE YEAR ENDED 31ST MARCH, 2007**

Name of the State: **CHHATTISGARH**

Sr. No.	Sanction Letter no. & Date	Program	Amount (Rs. In Lacs)	
			Central	State
1	F-50-4/2005-EE-9/EE-17 dt. 31.03.2005	SSA	1000.000	
2	F-50-6/2006/EE-17 dt. 16.06.2006	SSA	12976.460	
3	F-50-6/2006/EE-17 dt. 16.06.2006	SSA	16684.030	
4	F-50-6/2006-EE-9/EE-17 dt. 06.12.2006	SSA	20000.000	
5	F/1-98/2006/20 dt 22.06.2006	SSA		4500.000
6	F/1-48/2006/20 dt 23.09.2006	SSA		5051.708
7	F/1-48/2006/20 dt 05.02.2007	SSA		6113.170
8	F/1-48/2006/20 dt 29.03.2007	SSA		218.374
Sub-Total SSA (A)		66543.742	50660.490	15883.252
9	<i>F-50-6/2006-EE-17-DT. 16.6.2006</i>	NPEGEL	293.460	
10	<i>F-50-6/2006-EE-17 DT. 16.6.2006</i>	NPEGEL	228.250	
11	<i>F/1-51/2006/20 DT. 2006</i>	NPEGEL		173.903
Sub-Total NPEGEL (B)		695.613	521.710	173.903
GRAND TOTAL (SSA + NPEGEL)		67239.355	51182.200	16057.155


1 Certified that out of Rs. 66,543.742 Lacs of grant-in-aid sanctioned for SSA, and Rs. 695.613 Lacs of grant-in-aid sanctioned for NPEGEL, during the Year 2006-2007 in favour of State Project Office, Rajiv Gandhi Shiksha Mission, Chhattisgarh. and Rs. 299.825 Lacs for SSA and Rs. 12.925 for NPEGEL on account of interest earned during the period 2006-2007 and Rs. 474.307 on account of other receipts during the period 2006-2007 and Rs. 5,587.315 Lacs on account of unspent balance of previous year, a sum of Rs. 65,392.341 Lacs has been utilised and disbursed for the purpose for which it was sanctioned and that the balance of Rs. 8,221.386 Lacs remained unutilised at the end of the year. We have been informed that the unutilised amount will be adjusted towards grant in aid payable during the next year 2007 2008

2 Certified that I have satisfied myself that the conditions on which the grants-in-aid was sanctioned have been fully fulfilled and that I have exercised the following checks to see that the money was actually utilised for the purpose for which it was sanctioned and accordingly the audit report has been submitted.

Kinds of checks exercised

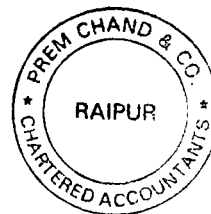
- 1 Audited Statement of Accounts (Copy enclosed)

Dated

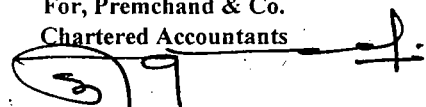

ZIC Mission Director
 Signature with Rubber Stamp
 Rajiv Gandhi Shiksha Mission
 SPD
 DCC Mantralaya Bhawan
 Raipur

AUDITORS CERTIFICATE

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



For, Premchand & Co.
Chartered Accountants


CA. Sanjay Agrawal
 Partner
 M.No. 96775

SARVA SHIKSHA ABHIYAN DADRA & NAGAR HAVELI.

SILVASSA (U.T.)

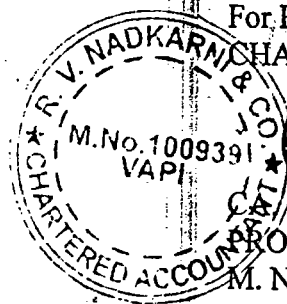
AUDIT REPORT FOR THE PERIOD FROM 01.04.2006 TO 31.03.2007

We have examined the books of Accounts, records and vouchers of SARVA SHIKSHA ABHIYAN : SILVASSA. IMPLEMENTED BY DADRA & NAGAR HAVELI, SILVASSA, Department of Education and as per the explanations given to us by them report that :

- 1) Time taken for Audit : 5 days.
- 2) Rs. NIL grant have been received during the year and Agency has carried forward the balance amount of previous year amounting to Rs. 3,05,54,390/- Out of the said total amount Agency has spent Rs. 3,11,27,333/- during the year.
- 3) The grant-in-aid is utilized as per the terms and conditions laid down by Government of India at the time of sanction of Grant in - Aid.
- 4) The expenditure is on approved lines with reference to the programmes approved by the Agency and cleared at the appropriate levels and pattern of Expenditure are on approved lines.
- 5) The procedure adopted and the amount released by the Agency seems to be appropriate.
- 6) The utilization of fund has taken place for purpose for which they have been given.
- 7) Expenditure on contingencies seems reasonable.

Date : 07.11.2007

Place : VAPI.



For R. V. NADKARNI & CO.
CHARTERED ACCOUNTANTS.

RAJESH NADKARNI.
PROPRIETOR.
M. No. 100939.

Member Secretary
Executive Committee
S.S.A., U.T. of D.N.H., M.A.

**UTILISATION CERTIFICATE FOR THE PERIOD FROM 01/04/2006 TO 31/03/2007 OF
SARVA SHIKSHA ABHIYAN DADRA & NAGAR HAVELI, SILVASSA (U.T.) IN
RESPECT OF S.S.A. PROJECT :**

Unspent balance as on 01/04/2006	3,05,54,390/-
Grant Received	NIL
Miscellaneous Receipts of the Agency	
Bank Interest	6,26,281/-
	<hr/>
Rs.	3,11,80,671/-

- i) Certified that out of Rs. NIL (Rupees NIL only) sanctioned during the period under
the Ministry's letter No. NIL.
- ii) Rs. NIL lacs as State Governments share
- iii) Rs. 3,05,54,390/- on account of unspent balance of the previous year and
- iv) Rs. 6,26,281/- on account of miscellaneous receipts of the agency, a sum of Rs.
3,11,27,333/- (Rupees Three crores eleven lacs twenty seven thousand three hundred
thirty three only.) has been utilized under S.S.A Project. The balance amount of Rs.
53,338/- (Rupees fifty three thousand three hundred thirty eight only) remaining
unutilized amount at the end of the period will be carried forward to the next period.

Certified that I have satisfied myself that the condition on which grant- in aid was
sanctioned have been duly fulfilled / are being fulfilled that I have exercised the
following checks to see that the money have been actually utilized for the purpose for
which it was sanctioned.

Kind Of Checks Exercised

Agency's statement of account for period from 01.04.2006 to 31.03.2007 duly audited by
the Chartered Accountants have been obtained.

For R.V.NADKARNI & CO.
Chartered Accountants.

R. Nadkarni

CA. RAJESH NADKARNI
Proprietor - M. No : 100939.
DATE : 07.11.2007.
Place : VAPI.



[Signature]
Member Secretary
Executive Committee
S.S.A., U.T. of D.N.H., M.A.

SARV SHIKSHA ABHIYAN UT OF DADRA AND NAGAR HAVELI.
RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDING ON 31.03.2007

RECEIPTS	AMOUNT	PAYMENT	AMOUNT
Opening Balance	3 05 54 390	Management Cost	5 48 820
Interest Received from Bank	6 26 281	Teachers Training	15 68 000
		Grant to School	16 87 920
		Civil Work	1 35 56 500
		Teachers Salary	1 29 58 468
		Teachers Grants	5 87 000
		BRC Grant	23 500
		CRC Grant	1 97 125
		Closing Balance	53 338
TOTAL	3 11 80 671	TOTAL	3 11 80 671

As per our report of even date.



For R.V. NADKARNI & CO.
 CHARTERED ACCOUNTANTS.

R. V. Nadkarni
 CA. RAJESH NADKARNI,
 PROPRIETOR.
 M.No. : 100939.
 Date : 07/11/2007.
 Place : Vapi.

[Signature]
 Member Secretary
 Executive Committee
 S.S.A., U.T. of D.N.H., M.A.

SARVA SHIKSHA ABHIYAN, U.T. OF DADRA & NAGAR HAVELI.

Balance as per Cash Book 53 338


Add: Cheques issued but not presented in bank.

Ch. No.	Amount	Date of Clearing	
6221900	1 12 500	09.04.07	
6221901	90 000	04.04.07	
6221902	84 000	19.04.07	
6221903	90 000	25.04.07	<u>3 76 500</u>
TOTAL			4 29 838

Balance as per Pass Book 4 29 839

Diff. If any -1




Member Secretary
 Executive Committee
 S.S.A., U.T. of D.N.H., M.A.