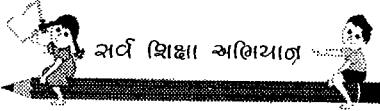


# GUJARAT COUNCIL OF PRIMARY EDUCATION

Sarva Shiksha Abhiyan Mission (SSAM), Sector-17  
Gandhinagar - 382 017, Gujarat State,  
Phone : 079-23235069, 23234939  
Fax : 079-23232436



सौ लखे, सौ आगल वधे

Ref. No. : SSAM/Acct./AR-06-07/2007/28028

Date : 26/09/2007

To  
K.R.Meena  
Dy. Secretary, MHRD  
Department Of Elementary Education & Literacy  
Government of India  
Shastri Bhavan  
New Delhi-110001

**Sub: - Submission of Audited annual accounts and Audit Report of SSA, NPEGEL & KGBV project for the Financial Year 2006-2007.**

Dear Sir

With reference to above subject, I am enclosing herewith the audited annual accounts for the above mentioned project being implemented by Gujarat Council of Primary Education for the financial year 2006-07. The Audited Accounts for the F.Y.2006-07 have been approved by the Executive Council of GCPE in 31st EC meeting held on 21.09.2007 at Gandhinagar. Audit report consists of following things: -

### **For SSA & NPEGEL Project**

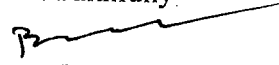
- ✓ Auditor's Report
- ✓ Management Letter
- ✓ Annexure "I" Notes forming part of Accounts
- ✓ Consolidated Balance Sheet as on 31st March, 2007
- ✓ Consolidated Income & Expenditure Account for the year ended on 31st March, 2007
- ✓ Consolidated Receipts and Payments Accounts for the year ended on 31st March, 2007
- ✓ Consolidated Annual Financial Statement for the year ended on 31st March, 2007
- ✓ UTC and Annexure of the UTC for the year ended on 31st March, 2007
- ✓ FMR-I & FMR-II.

**For KGBV Project**

- ✓ Auditor's Report
- ✓ Annexure "I" Notes forming part of Accounts
- ✓ Balance Sheet of KGBV project for the year ended on 31st March, 2007
- ✓ Income & Expenditure Account of KGBV project for the year ended on 31st March, 2007
- ✓ UTC and Annexure of the UTC for the year ended on 31st March, 2007
- ✓ FMR-I

Thanking you.

Yours Faithfully

  
**Meena Bhatt**  
State Project Director  
SSA Mission  
Sector-17, Gandhinagar  
Gujarat

Encl: - As above.

✓ ~~Copy to: Ms. Amita Singla Chief Consultants Finance Ed-CIL, New Delhi.~~

Sh. Ved Prakash, Consultant (Disbursement)

**P. R. Raval & Co.**  
Chartered Accountants



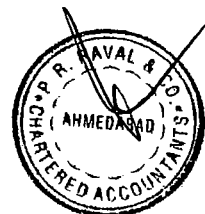
B-11, Galaxy View Flat, B/s. Pavan Party Plot, Nr. Hari Park,  
Naranpura, Ahmedabad - 380013. Phone : (079) 27485446

## AUDITOR'S REPORT

1. We have audited the attached Balance Sheet of **Sarva Shiksha Abhiyan Mission Programme, Gujarat State** as at 31<sup>st</sup> March 2007 and its Income and Expenditure Account, to be read with Notes forming part of Accounts for the year ended on that date. These financial statements are the responsibility of the management. Our responsibility is to express an opinion on these financial statements based on our audit.
2. We have conducted our audit in accordance with auditing standards generally accepted in India and are specific to particular project expenditure tracked by us. Those Standards required that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.
3. '**Sarva Shiksha Abhiyan Mission**' is a programme of Government of India. The objectives of this programme are being implemented in a Mission mode by a Society formed under the Societies Registration Act, by the name, State Project Office of Gujarat Council of Primary Education.

The Grants received by the Society's State Project Office are either released to various District Levels for utilization or State Project Office themselves utilize the Grants for various Districts.

The Grant received, Grant Returned (Savings), Undisbursed Grant of previous years, Bank Interest, Tender Fees Received and various Other Incomes are taken as Income and amount expended under various activities of this programme are treated as Expenditure. The amount expended under various activities may include disbursement for construction and/or acquisition of Fixed Assets for the purpose or object of this Programme, all such expenditure are considered as revenue expenditure.



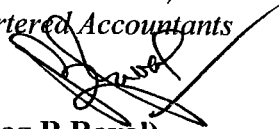
**P. R. Raval & Co.**  
Chartered Accountants

B-11, Galaxy View Flat, B/s. Pavan Party Plot, Nr. Hari Park,  
Naranpura, Ahmedabad - 380013. Phone : (079) 27485446

Subject to Clause No. 3 above we report that:-

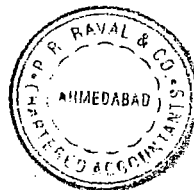
- a. The Grant Receipts and Disbursements have been properly and correctly shown in the books of accounts. And the accounts have been maintained using double entry accounting principles.
- b. The Cash balance, if any, and vouchers were in the custody of the Officer in-charge of the respective officers on the date of our audit. The cash balances, if any, at the year end on 31<sup>st</sup> March 2007 has not been physically verified by us..
- c. The balances of amount in current liabilities and current assets are as per books of accounts and subject to confirmation from the respective parties.
- d. Books, deeds, accounts, vouchers and other documents and records required by us were generally produced before us for our audit, except those which were not applicable or not required to be maintained.
- e. It has been observed during the course of our audit no Grant fund or any part thereof have been applied for any object or purpose other than the object or purpose approved by the Office of the State Project Director.
- f. Based on the records made available for our verification and information given to us we have conducted audit of Procurement Procedure done for procurement of Goods, Works and Services and have nothing material report to there upon.
- g. The Books of Accounts of all Sarva Shiksha Abhiyan Mission Districts / Municipal Corporations have been consolidated at State Project Office, Gandhinagar.

For, **P.R.Raval & Co.,**  
Chartered Accountants

  
(Parag R Raval)  
Proprietor M.No. 44902.

Place: Ahmedabad

Date: 200907



**P. R. Raval & Co.**  
Chartered Accountants

B-11, Galaxy View Flat, B/s. Pavan Party Plot, Nr. Hari Park,  
Naranpura, Ahmedabad - 380013. Phone : (079) 27485446

To,

**State Project Office**  
**Sarva Shiksha Abhiyan Mission**  
**Gujarat State**  
**Gandhinagar**

**MANAGEMENT LETTER**

Madam,

We have completed the audit of Sarva Shiksha Abhiyan Mission, Gujarat State by visiting all the District Project Offices and Head Office, for the financial year ending on 31<sup>st</sup> March, 2007 and our observations and remarks are as under :

1. We are by and large satisfied with the prevailing system of accounting of the financial transactions at Project Offices at District & Head Office.
2. We have checked the reporting pattern and its method from District Level to Head Office and found the same to be prompt and accurate on monthly basis.
3. Bank reconciliation at District Office Level and Head Office Level in being done on monthly basis and the process / system was found apparently error free.
4. During the course of our audit of District Project Offices we had called for the books of accounts of VECs, BRCs, CRCs & VCWCs, we did not find any material discrepancies which would affect the accounting of expenditures at the respective districts. However in some of CRCs VECs, and VCWCs the respective management maintain their books of accounts in statement forms, but this does not affect the accounting of expenditure and grant at respective districts.



**P. R. Raval & Co.**  
Chartered Accountants

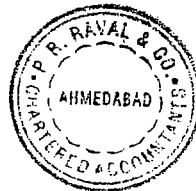


B-11, Galaxy View Flat, B/s. Pavan Party Plot, Nr. Hari Park,  
Naranpura, Ahmedabad - 380013. Phone : (079) 27485446

5. Based on the observations we are of the opinion that due and reasonable care has been taken by the management i.e. State Project Office, to ensure that cannons of Financial Propriety as documented in the Manual on Financial Management and Procurement has been adhered to.

**For P. R. Raval & Co**  
*Chartered Accountants*

**(Parag Raval)**  
Proprietor, M. No.44902



Place : Ahmedabad.

200907

**ANNEXURE "I" NOTES FORMING PART OF ACCOUNTS**

**SARVA SHIKSHA ABHIYAN MISSION PROGRAMME, GUJARAT STATE**

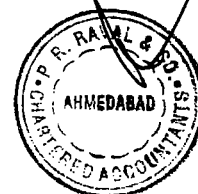
- a. 'SARVA SHIKSHA ABHIYAN MISSION PROGRAMME, GUJARAT' is a programme of Government of India. The objectives of this programme are being implemented in a Mission mode by a Society formed under the Societies Registration Act, by the name, State Project Office of Gujarat Council of Primary Education.

The Grants received by the Society's State Project Office are either released to various District Levels for utilization or State Project Office themselves utilize the Grants for various Districts.


- b. The Financial Statements have been prepared under the historical cost convention and on cash basis.
- c. The Grant Received, Grant Returned (Savings), Undisbursed Grant or previous years, Bank interest, Tender Fees Received and various Other Incomes are taken as Income and amount expended under various activities may include disbursement for construction and/or acquisition of Fixed Assets for the purpose or object of this Programme, all such expenditure are considered as revenue expenditure.
- d. Grant amount disbursed under a particular budget head in the current financial year and returned as unspent / unutilized in the current financial year are reversed in that same budget head itself. And Grant amount disbursed under a particular budget head in the previous financial years and returned as unspent / unutilized in the current financial year are considered as Grant Returned (Savings) and treated as Income.

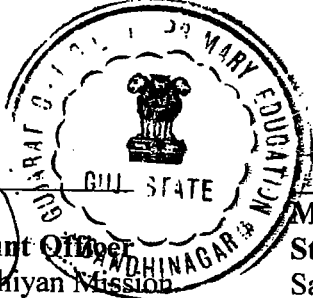
In terms of the Programme, in a particular year, if an outlay approved is not spent fully the same becomes outlay saved and this shall be treated under non-recurrent heads and becomes eligible for being considered as spill over activities for the forthcoming year.

- e. No Grant fund or any part there of have been applied for any object or purpose other than the object or purpose approved by the Office of State Project Director, the implementing authority of this Programme.
- f. The balances of amount in current liabilities and current assets are as per books of accounts and subject to confirmation from the respective parties. The bank balances are reconciling with respective bank's balances



- g. The State Project Office, during the course of implementation of this Program has complied with all the relevant business laws as applicable to each transaction. The Programme does not have any liabilities for breach or non compliance of any law in the year under review.
- h. Figures have been rounded to nearest rupee.

  
**A.D. Patel**  
Finance & Account Officer  
Sarva Shiksha Abhiyan Mission  
Gujarat State  
State Project Office  
Gujarat Council of Primary Education  
Gandhinagar

  
**Meena Bhatt**  
State Project Director  
Sarva Shiksha Abhiyan Mission  
Gujarat State  
State Project Office  
Gujarat Council of Primary Education  
Gandhinagar

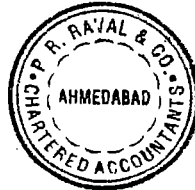
Place: Gandhinagar

Date: 200907

As per our Audit Report of even date attached

For, **P.R.Raval & Co.,**  
Chartered Accountants

  
(Parag R Raval)  
Proprietor M.No. 44902..



Place: Ahmedabad


Date: 200907


CONSOLIDATED BALANCE SHEET AS ON 31st March, 2007

SARVA SHIKSHA ABHIYAN MISSION, Gujarat State

LIABILITIES	Amount Rs.		ASSETS	Amount Rs.	
	Current year	Previous year		Current year	Previous year
<b>Capital Fund</b>			<b>Fixed Assets</b>		
Opening Balance	1075861502	1034545651	Civil Works	0	0
Funds recd. From Govt. of India			Vehicle	0	0
(a) SSA	1450472000	1283057000	Equipments	0	0
(b) NPEGEL	30225000	245414000	<b>Deposites</b>		
Funds recd. From State Govt.			(a) Fixed Deposits with Banks	0	0
(a) SSA	799900000	756000000	(b) Deposits with Others	0	0
(b) NPEGEL	10000000	95000000			
Interest			<b>Balances at Districts</b>		
(a) SSA	26202911	30169086	(a) Cash at Bank	182912647	174503411
(b) NPEGEL	3145365	2054397	(b) Cash in Hand	18499	40994
Others	3176959	13044333	(c) Advances Outstanding	35215594	24518307
			(d) Pending Adjustments	1154302	0
			<b>Closing Balance at SPO</b>		
	3398983737	3459284468	(a) Cash at Bank	398110360	894597228
Less :			(b) Cash in Hand	5187	39661
Fund Utilized	2810564456	2383422965	(c) Outstanding Reimbursement Claim	0	140304
Closing Balance	588419281	1075861502			
<b>Advances Repayable</b>					
Commissioner MDM Balance	7530563	9853602			
Staff Deduction Payables	3247	1120			
KGBV Project	0	977160			
DPEO Account	2150	0			
Retention Money	5633329	1175481			
Security Deposite	683416	646574			
Bid Security	251807	159307			
Performance Security	2988566	3757493			
Earnest Money Deposit	118250	710000			
Payable to Others	54339	697666			
CRC Salary Grant	7795000	0			
TRP Salary Grant	2216637	0			
Pending Adjustemnts	829218	0			
BRC Building Grant	890786	0			
<b>Total</b>	<b>617416589</b>	<b>1093839905</b>	<b>Total</b>	<b>617416589</b>	<b>1093839905</b>

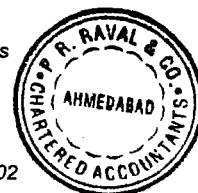
NOTES TO ACCOUNTS AS PER ANNEXURE I ATTACHED HEREWITH

  
**(A.D. PATEL)**  
 Finance and Accounts Officer  
 Sarva Shiksha Abhiyan Mission, Gujarat  
 State Project Office  
 Gujarat Council of Primary Education  
 Gandhinagar

  
**(MEENA BHATT)**  
 State Project Director  
 Sarva Shiksha Abhiyan Mission, Gujarat  
 State Project Office  
 Gujarat Council of Primary Education  
 Gandhinagar

As per our Audit Report of even  
 date attached  
 For P.R. Raval & Co.,  
 Chartered Accountants

  
**(Parag R. Raval)**  
 Proprietor M.No. 44902



Place : Gandhinagar  
 Date :

2009 07



Place : Ahmedabad  
 Date :

2009 07

CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st March, 2007

SARVA SHIKSHA ABHIYAN MISSION, Gujarat State

EXPENDITURE	Amount Rs.		INCOME	
	Current Year	Previous Year	Current Year	Previous Year
<b>Expenditure at Districts and Sub districts level</b>			<b>Funds recd. from Govt. of India</b>	
Teachers Salary	0	0	(a) SSA	1450472000
BRC	36327411	31630555	(b) NPEGEL	30225000
CRC	68888711	70220625	<b>Funds recd. from State Govt.</b>	
Civil Work	1234082272	876498967	(a) SSA	799900000
EGS/AIE	208644334	120725100	(b) NPEGEL	10000000
Free Text Book	60534098	49389550	<b>Interest</b>	
Innovative Activity	125284993	98643065	(a) SSA	26202911
IED	79213544	55720927	(b) NPEGEL	3145365
NPEGEL	84641594	331797668	<b>Others</b>	
School Maintenance Grant	247089641	238075247	Grant Returned Savings	2399588
Management Cost	58224026	44834099	Tender Fees	770925
Research & Evaluation	32962249	25650395	R T I Application income	92
School Grant	104802212	90351702	Miscellaneous Receipts	6354
Teachers Grant	84446294	77277136	<b>Balances at districts</b>	
TLE	77100000	18174522	(a) Undisbursed Grant (Opening)	1075861502
Teachers Training	204973477	179167392		1034545651
Community Training	5011848	5194746		
<b>State Component</b>				
SIEMAT	0	0		
Management Cost	93060950	59275068		
Research & Evaluation	5276802	10796202		
Others				
	<b>2810564456</b>	<b>2383422965</b>		
<b>Excess of Income over Expenditure</b>	<b>588419281</b>	<b>1075861502</b>		
<b>Total</b>	<b>3398983737</b>	<b>3459284468</b>	<b>Total</b>	<b>3398983737 3459284468</b>

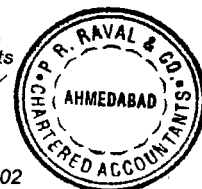
NOTES TO ACCOUNTS AS PER ANNEXURE I ATTACHED HEREWITH

(A.D.PATEL)  
 Finance and Accounts Officer  
 Sarva Shiksha Abhiyan Mission, Gujarat  
 State Project Office  
 Gujarat Council of Primary Education  
 Gandhinagar

(MEENA BHATT)  
 State Project Director  
 Sarva Shiksha Abhiyan Mission, Gujarat  
 State Project Office  
 Gujarat Council of Primary Education  
 Gandhinagar

As per our Audit Report of even  
 date attached  
 For P.R.Raval & Co.,  
 Chartered Accountants

(Parag R Raval)  
 Proprietor M.No. 44902



Place : Gandhinagar  
 Date :

200907



Place : Ahmedabad  
 Date :

200907

CONSOLIDATED RECEIPT AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st March, 2007

SARVA SHIKSHA ABHIYAN MISSION, Gujarat State

RECEIPTS	Amount Rs.	Amount Rs.	PAYMENTS	Amount Rs.	Amount Rs.
	Current Year	Previous Year		Current Year	Previous Year
<b>Opening Balance</b>			<b>Amount paid to districts and sub-districts level</b>		
(a) Cash at Bank	1069100639	1325730574	<b>Expenditure at District and sub-districts level</b>		
(b) Cash in Hand	80655	131297	Teachers Salary	0	0
<b>Funds recd. From Govt. of India</b>			BRC	36327411	31630555
(a) SSA	1450472000	1283057000	CRC	68888711	70220625
(b) NPEGEL	30225000	245414000	Civil Work	1234082272	876498967
<b>Funds recd. From State Govt.</b>			EGS / AIE	208644334	120725100
(a) SSA	799900000	756000000	Free Text Book	60534098	49389550
(b) NPEGEL	10000000	95000000	Innovative Activities	125284993	98643065
<b>Interest</b>			IED	79213544	55720927
(a) SSA	26202911	30169086	NPEGEL	84641594	331797668
(b) NPEGEL	3145365	2054397	School Maintenance	247089641	238075247
<b>Others</b>			Management Cost	58224026	44834099
Grant Returned Savings	2399588	12640484	Research and Evaluation	32962249	25650395
Tender Fees	770925	210100	School Grant	104802212	90351702
R T I Application income	92	0	Teacher Grant	84446294	77277136
Miscellaneous Receipts	6354	193749	TLE	77100000	18174522
<b>Increase in Amount Payable</b>	<b>46234498</b>	<b>0</b>	Teacher Training	204973477	179167392
			Community Training	5011848	5194746
			<b>State Component</b>		
			SIEMAT		
			Management Cost	93060950	59275068
			Research and Evaluation	5276802	10796202
			Other	0	0
			<b>Advances Outstanding</b>		
			(a) State Level	0	140304
			(b) District Level	35215594	24518307
			(c) Sub-District Level	0	0
			<b>Closing Balance</b>		
			(a) Cash at Bank	581023007	1069100639
			(b) Cash in Hand	23686	80655
			<b>Decrease in Amount Payable</b>		265344778
			<b>Increase in Amount Receivable</b>	11711284	7993039
<b>Total</b>	<b>3438538027</b>	<b>3750600687</b>	<b>Total</b>	<b>3438538027</b>	<b>3750600687</b>


NOTES TO ACCOUNTS AS PER ANNEXURE I ATTACHED HEREWITH

(A.D.PATEL)  
 Finance and Accounts Officer  
 Sarva Shiksha Abhiyan Mission, Gujarat  
 State Project Office  
 Gujarat Council of Primary Education  
 Gandhinagar

(MEENA BHATT)  
 State Project Director  
 Sarva Shiksha Abhiyan Mission, Gujarat  
 State Project Office  
 Gujarat Council of Primary Education  
 Gandhinagar

As per our Audit Report of  
 even date attached  
 For P.R.Raval & Co.,  
 Chartered Accountants

(Parag Raval)  
 Proprietor M.No. 44902



Place : Gandhinagar  
 Date :

200907



Place : Ahmedabad  
 Date :

200907

CONSOLIDATED ANNUAL FINANCIAL STATEMENT FOR THE YEAR ENDED 31st March, 2007

SARVA SHIKSHA ABHIYAN MISSION, Gujarat State

SOURCE & APPLICATION

SOURCE (RECEIPTS)	TOTAL		
	SSA	NPEGEL	TOTAL
Opening Balance			
(a) Cash in hand	80655		80655
(b) Cash at Bank	983713281	85387358	1069100639
<b>Total</b>	<b>983793936</b>	<b>85387358</b>	<b>1069181294</b>
Source (Receipt)			
(a) Funds received from Government of India	1450472000	30225000	1480697000
(b) Funds received from State Government	799900000	10000000	809900000
(c) Interest	26202911	3145365	29348276
Others			
(a) Grant Returned Savings	2399588	0	2399588
(b) Tender Fees	770925	0	770925
(c) Notice pay Income	92	0	92
(d) Miscellenous income	6354	0	6354
(e) Balance Payment / Receivable Inflow net	34523214	0	34523214
<b>TOTAL RECEIPTS</b>	<b>3298069020</b>	<b>128757723</b>	<b>3426826743</b>

APPLICATION (EXPENDITURE)	Approved AWP&B including spill over	Expenditure Incurred	Savings
Payments			
(a) Teachers Salary	0	0	0
(b) BRC	28808000	36327411	-7519411
(c) CRC	80010900	68888711	11122189
(d) Civil Work	1926980000	1234082272	692897728
(e) EGS / AIE	355352100	208644334	146707766
(f) Free Text Book	72816800	60534098	12282702
(g) Innovative Acitivities	162500000	125284993	37215007
(h) IED	93382800	79213544	14169256
(i) NPEGEL	91856800	84641594	7215206
(j) School Maintenance Grant	267775000	247089641	20685359
(k) Management Cost	89297000	58224026	31072974
(l) Research & Evaluation	39475400	32962249	6513151
(m) School Grant	107110000	104802212	2307788
(n) Teacher Grant	87252000	84446294	2805706
(o) TLE	109750000	77100000	32650000
(p) Teachers Training	244305600	204973477	39332123
(q) Community Training	8631800	5011848	3619952
(r) SIEMAT	0	0	0
(s) State Component	128595200	98337752	30257448
(t) Advance Outstanding	0	35215594	
<b>TOTAL EXPENDITURE</b>	<b>3893899400</b>	<b>2845780050</b>	<b>1048119350</b>
Closing Balance			
(a) Cash in hand		581046693	
(b) Cash at Bank		23686	
<b>Total</b>		<b>581023007</b>	
		<b>581046693</b>	

NOTES TO ACCOUNTS AS PER ANNEXURE I ATTACHED HEREWITH

(A.D.PATEL)  
Finance and Accounts Officer  
Sarva Shiksha Abhiyan Mission, Gujarat  
State Project Office  
Gujarat Council of Primary Education  
Gandhinagar

(MEENA BHATT)  
State Project Director  
Sarva Shiksha Abhiyan Mission, Gujarat  
State Project Office  
Gujarat Council of Primary Education  
Gandhinagar

As per our Audit Report  
of even date attached  
For P.R.Raval & Co.,  
Chartered Accountants

(Parag R Raval)  
Proprietor M.No. 44902



Place : Gandhinagar  
Date :

200907



Place : Ahmedabad  
Date :

200907


# Utilization Certificate under SSAM for the year ended 31.3.2007

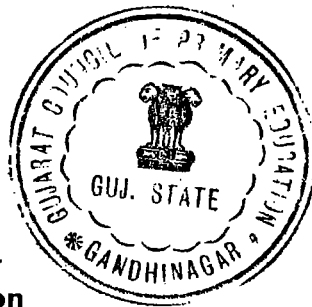
Sr.No.	Santion Letter No, and Date	Amount Rs.	
		SSA	TOTAL
1	MHRD F.8-13/2005- EE-6 dated 03-07-2006	700472000	700472000
2	MHRD F.8-13/2005- EE-6 dated 14-11-2006	750000000	750000000
<b>TOTAL</b>		<b>1450472000</b>	<b>1450472000</b>

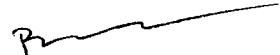
1. Certified that out of **Rs.14504.72 Lacs** (One Hundred Forty Five Crores Four Lacs Seventy Two Thousand only) grant in aid sanctioned during the year 2006-2007 vide Ministry of Human Resource Development, Department Elementary Education and Literacy letter Nos. noted against each and **Rs. 196.52 Lacs** (Refer Annexure A) (One Crores Ninety Six Lacs Fifty Two Thousand only) on account of interest earned during the period 2006-2007 and **Rs. 18.00 Lacs** (Refer Annexure A) (Eighteen Lacs Eighty Thousand Only) on account Grant Return Savings during the period 2006-2007 and **Rs. 5.83 Lacs** (Refer Annexure A) (Five Lacs Eighty Three Thousand Only) on account of Other Income earned during the period 2006-2007 and a sum of **Rs.20444.42 Lacs** (Refer Annexure A) (Two Hundred Four Crores Forty Four Lacs Forty Two Thousand Only) has been utilized for the purpose for which it was sanctioned and that the balance of **Rs. (771.04) Lacs** (Refer Annexure A) (Seven Crores Seventy One Lacs Four Thousand only) remaining unutilized at the end of the year will be adjusted towards the grants in aid payable during the next year i.e. 2007-2008
2. Certified that I have satisfied myself that the conditions on which the grant in aid was sanctioned have been fully fulfilled and that I have exercised the following checks to see that the money was actually utilized for the purpose for which is was sanctioned.

## Kinds of Checks exercised

1. Utilization Certificate
2. Annexure – A.
3. G.O.G. Grant Statement.

  
**(A.D.PATEL)**  
**Finance and Accounts Officer**  
**Sarva Shiksha Abhiyan Mission**  
**State Project Office**  
**Gujarat Council of Primary Education**  
**Gujarat**



  
**(Meena Bhatt)**  
**State Project Director**  
**Sarva Shiksha Abhiyan Mission**  
**State Project Office**  
**Gujarat Council of Primary Education**  
**Gujarat**

Date : 200907

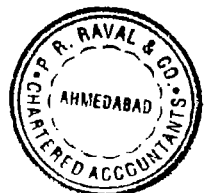
## AUDITORS CERTIFICATE

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, to be read alongwith our Audit Report for the year ended 31.03.2007..

Date : 200907

For, **P.R.Raval & Co.,**  
 Chartered Accountants

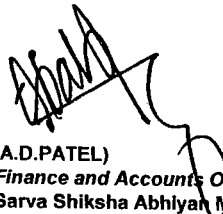
  
**(Parag R. Raval)**  
 Proprietor M. No.44902.



State: GUJARAT

Annexure A Part of the Utilization Certificate for the F.Y.2006-07  
Sarva Shiksha Abhiyan Mission

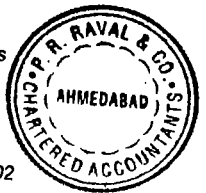
Particulars	G.O.I 75%	G.O.G 25%	Total 100%
Unutilised Opening Balance (As per Previous Certificate)	4,948.31	5,217.75	10,166.06
<b>Add :</b>			
Grant Received During the Year	14,504.72	7,999.00	22,503.72
<b>Add:</b>			
Interest Earned (Total Amount Shared in 75:25 Ratio)	196.52	65.51	262.03
Other Income (Total Amount Shared in 75:25 Ratio)	5.83	1.94	7.77
Grant Returned Savings (Total Amount Shared in 75:25 Ratio)	18.00	6.00	24.00
<b>Less:</b>			
Expenditure for the year 2006-2007 (Total Amount Shared in 75:25 Ratio)	20,444.42	6,814.81	27,259.23
<b>Unutilised Closing Balance of Grant</b>	<b>(771.04)</b>	<b>6,475.39</b>	<b>5,704.35</b>
<i>To be carried forward to the next year i.e. 2007-2008</i>			

  
(A.D.PATEL)  
Finance and Accounts Officer  
Sarva Shiksha Abhiyan Mission, Gujarat  
State Project Office  
Gujarat Council of Primary Education  
Gandhinagar

  
(MEENA BHATT)  
State Project Director  
Sarva Shiksha Abhiyan Mission, Gujarat  
State Project Office  
Gujarat Council of Primary Education  
Gandhinagar

As per our Audit Report of  
even date attached  
For P.R.Raval & Co.,  
Chartered Accountants

  
(Parag Raval)  
Proprietor M.No. 44902



Place : Gandhinagar  
Date :

200907



Place : Ahmedabad  
Date :

200907

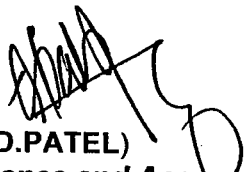
# Utilization Certificate under NPEGEL for the year ended 31.3.2007

Sr.No.	Santion Letter No, and Date	Amount Rs.	Amount Rs.
		<b>NPEGEL</b>	<b>TOTAL</b>
1	MHRD F.8-13/2005- EE-6/EE-17 dated 14-11-2006	30225000	30225000
2			
	<b>TOTAL</b>	<b>30225000</b>	<b>30225000</b>

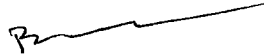
1. Certified that out of **Rs.302.25 Lacs** (*Three Crores Two Lacs Twenty Five Thousand only*) grant in aid sanctioned during the year 2006-2007 vide Ministry of Human Resource Development, Department Elementary Education and Literacy letter Nos. noted against each and **Rs. 23.59 Lacs** (*Refer Annexure A*) (*Twenty Three Lacs Fifty Nine Thousand Only*) on account of interest earned during the period 2006-2007. **Rs. 204.63** (*Refer Annexure A*) (*Rupees Two Crores Four Lacs Sixty Three Thousands Only*) on account of unspent balance of the Previous year and a sum of **Rs.634.81 Lacs** (*Refer Annexure A*) (*Six Crores Thirty Four Lacs Eighty One Thousands Only*) has been utilized for the purpose for which it was sanctioned and that the balance of **Rs. (104.34) Lacs** (*Refer Annexure A*) (*One Crores Four Lacs Thirty Four Thousands Only*) remaining unutilized at the end of the year will be adjusted towards the grants in aid payable during the next year i.e. 2007-2008
2. Certified that I have satisfied myself that the conditions on which the grant in aid was sanctioned have been fully fulfilled and that I have exercised the following checks to see that the money was actually utilized for the purpose for which is was sanctioned.

## Kinds of Checks exercised

1. Utilization Certificate
2. Annexure - A
3. G.O.G. Grant Statement

  
**(A.D.PATEL)**  
 Finance and Accounts Officer  
 Sarva Shiksha Abhiyan Mission  
 State Project Office  
 Gujarat Council of Primary Education  
 Gujarat



  
**(Meena Bhatt)**  
 State Project Director  
 Sarva Shiksha Abhiyan Mission  
 State Project Office  
 Gujarat Council of Primary Education  
 Gujarat

Date: 200907

## 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, to be read alongwith our Audit Report for the year ended 31.03.2007.

Date: 200907

For, **P.R.Raval & Co.,**  
 Chartered Accountants

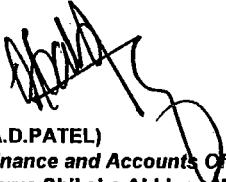
  
**(Parag R Raval)**  
 Proprietor M. No.44902.



State: GUJARAT

Annexure A Part of the Utilization Certificate for the F.Y.2006-07  
NPEGEL

Particulars	G.O.I 75%	G.O.G 25%	Total 100%
<b>Unutilised Opening Balance</b> <i>(As per Previous Certificate)</i>	204.63	387.92	592.55
<b>Add :</b>			
Grant Received During the Year	302.25	100.00	402.25
<b>Add:</b>			
Interest Earned <i>(Total Amount Shared in 75:25 Ratio)</i>	23.59	7.86	31.45
Other Income <i>(Total Amount Shared in 75:25 Ratio)</i>			-
Grant Returned Savings <i>(Total Amount Shared in 75:25 Ratio)</i>			-
<b>Less:</b>			
Expenditure for the year 2006-2007 <i>(Total Amount Shared in 75:25 Ratio)</i>	634.81	211.60	846.42
<b>Unutilised Closing Balance of Grant</b>	<b>(104.34)</b>	<b>284.18</b>	<b>179.84</b>
<i>To be carried forward to the next year i.e. 2007-2008</i>			

  
(A.D.PATEL)  
Finance and Accounts Officer  
Sarva Shiksha Abhiyan Mission, Gujarat  
State Project Office  
Gujarat Council of Primary Education  
Gandhinagar

  
(MEENA BHATT)  
State Project Director  
Sarva Shiksha Abhiyan Mission, Gujarat  
State Project Office  
Gujarat Council of Primary Education  
Gandhinagar

As per our Audit Report of  
even date attached  
For P.R.Raval & Co.,  
Chartered Accountants

  
(Parag R Raval)  
Proprietor M.No. 44902

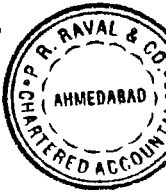
Place : Gandhinagar  
Date :

200907



Place : Ahmedabad  
Date :

200907



# SSA MISSION FMR-I

Name of the State **Gujarat**

Expenditure Report Summary

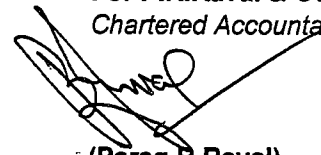
For the Financial Year 2006-2007

(Rs.in Lacs.)

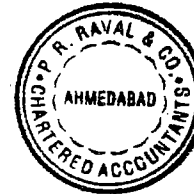
Name of the State	Scheme	AWP & B 2006-07	Opening Balance as on 01/04/06	Release by GOI	Release by State	Reported Expenditure Upto 31.03.07	Estimated AWP & B for Next FY.2007- 08
Gujarat	SSA	38020.43	10,166.06	14504.72	7999.00	27259.23	35714.96
	NPEGEL	918.568	592.55	302.25	100.00	846.42	726.46
<b>Total</b>		<b>38938.998</b>	<b>10758.61</b>	<b>14806.97</b>	<b>8099.00</b>	<b>28105.64</b>	<b>36441.42</b>

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

**For P.R.Raval & Co.,  
Chartered Accountants**



(Parag R Raval)  
Proprietor M.No. 44902



Place : Ahmedabad

Date :

**200907**

**SSA MISSION  
FMR-II**

Name of the State Gujarat

Gujarat  
(Rs. In Lacs.)

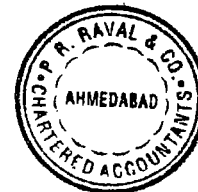
<b>Activity wise Expenditure Statement of SSA Upto 31.03.2007</b>		
Sr.No.	Activity wise Expenditure	01.04.2006 to 31.03.2007.
1	New Primary School	0
2	New upper Primary School	0
3	Block Resource Centre	363.27
4	Cluster Resource Centre	688.89
5	Civil Works	12340.82
7	Interventions for Out of School Children	2086.44
9	Innovative Activities	1252.85
10	Interventions for Disabled Children	792.14
11	Maintenance Grants	2470.90
12	Management & MIS	582.24
13	Research & Evaluations	329.62
14	School Grants	1048.02
15	Teacher Grants	844.46
16	TLE	771.00
17	Teachers Training	2049.73
18	Community Mobilizations	50.12
19	SIEMAT	
20	State Components	983.38
21	NPEGEL	846.42
22	Free Text Book	605.34
	<b>Total</b>	<b>28105.64</b>

We certify all the above figures

For P.R.Raval & Co.,  
Chartered Accountants



(Parag R Raval)  
Proprietor M.No. 44902



Place : Ahmedabad

Date :

200907

**P. R. Raval & Co.**  
Chartered Accountants



B-11, Galaxy View Flat, B/s. Pavan Party Plot, Nr. Hari Park,  
Naranpura, Ahmedabad - 380013. Phone : (079) 27485446

## AUDITOR'S REPORT

1. We have audited the attached Balance Sheet of **Kasturba Gandhi Balika Vidyalay Programme, Gujarat State** as at 31<sup>st</sup> March 2007 and its Income and Expenditure Account, to be read with Notes forming part of Accounts for the year ended on that date. These financial statements are the responsibility of the management. Our responsibility is to express an opinion on these financial statements based on our audit.
2. We have conducted our audit in accordance with auditing standards generally accepted in India and are specific to particular project expenditure tracked by us. Those Standards required that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.
3. 'Kasturba Gandhi Balika Vidyalay' is a programme of Government of India. The objectives of this programme are being implemented in a Mission mode by a Society formed under the Societies Registration Act, by the name, State Project Office of Gujarat Council of Primary Education.

The Grants received by the Society's State Project Office are either released to various District Levels for utilization or State Project Office themselves utilize the Grants for various Districts.

The Grant received, Grant Returned (Savings), Undisbursed Grant of previous years, Bank Interest, Tender Fees Received and various Other Incomes are taken as Income and amount expended under various activities of this programme are treated as Expenditure. The amount expended under various activities may include disbursement for construction and/or acquisition of Fixed Assets for the purpose or object of this Programme, all such expenditure are considered as revenue expenditure.

Subject to Clause No. 3 above we report that:-

- a. The Grant Receipts and Disbursements have been properly and correctly shown in the books of accounts. And the accounts have been maintained using double entry accounting principles.



**P. R. Raval & Co.**  
Chartered Accountants



B-11, Galaxy View Flat, B/s. Pavan Party Plot, Nr. Hari Park,  
Naranpura, Ahmedabad - 380013. Phone : (079) 27485446

- b. The Cash balance, if any, and vouchers were in the custody of the Officer in-charge of the respective officers on the date of our audit. The cash balances, if any, at the year end on 31<sup>st</sup> March 2007 has not been physically verified by us..
- c. The balances of amount in current liabilities and current assets are as per books of accounts and subject to confirmation from the respective parties.
- d. Books, deeds, accounts, vouchers and other documents and records required by us were generally produced before us for our audit, except those which were not applicable or not required to be maintained.
- e. It has been observed during the course of our audit no Grant fund or any part thereof have been applied for any object or purpose other than the object or purpose approved by the Office of the State Project Director.

For, **P.R.Raval & Co.,**  
Chartered Accountants

  
**(Parag R Raval)**  
Proprietor M.No. 44902.

Place: Ahmedabad  
Date: 20.09.2007.



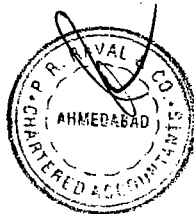
**ANNEXURE "I" NOTES FORMING PART OF ACCOUNTS**

**KASTURBA GANDHI VIDYALAY PROGRAMME, GUJARAT STATE**

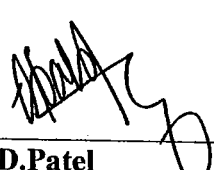
- a. 'Kasturba Gandhi Balika Vidyalay' is a programme of Government of India. The objectives of this programme are being implemented in a Mission mode by a Society formed under the Societies Registration Act, by the name, State Project Office of Gujarat Council of Primary Education.



The Grants received by the Society's State Project Office are either released to various District Levels for utilization or State Project Office themselves utilize the Grants for various Districts.

- b. The Financial Statements have been prepared under the historical cost convention and on cash basis.
- c. The Grant Received, Grant Returned (Savings), Undisbursed Grant or previous years, Bank interest, Tender Fees Received and various Other Incomes are taken as Income and amount expended under various activities may include disbursement for construction and/or acquisition of Fixed Assets for the purpose or object of this Programme, all such expenditure are considered as revenue expenditure.
- d. Grant amount disbursed under a particular budget head in the current financial year and returned as unspent / unutilized in the current financial year are reversed in that same budget head itself. And Grant amount disbursed under a particular budget head in the previous financial years and returned as unspent / unutilized in the current financial year are considered as Grant Returned (Savings) and treated as Income.
- e. No Grant fund or any part there of have been applied for any object or purpose other than the object or purpose approved by the Office of State Project Director, the implementing authority of this Programme.
- f. The balances of amount in current liabilities and current assets are as per books of accounts and subject to confirmation from the respective parties. The bank balances are reconciling with respective bank's balances



- g. The State Project Office, during the course of implementation of this Program has complied with all the relevant business laws as applicable to each transaction. The Programme does not have any liabilities for breach or non compliance of any law in the year under review.
- h. Figures have been rounded to nearest rupee.

  
**A.D. Patel**  
Finance & Account Officer  
Kasturba Gandhi Balika Vidhyalay  
Programme. Gujarat State  
Gujarat Council of Primary Education  
Gandhinagar

  
  
**Meera Bhatt**  
State Project Director  
Kasturba Gandhi Balika Vidhyalay  
Programme. Gujarat State  
Gujarat Council of Primary Education  
Gandhinagar

Place: Gandhinagar  
Date: 20/09/2007

As per our Audit Report of Even date Attached.  
For, P.R.Raval & Co.,  
Chartered Accountants

  
**(Parag R Raval)**  
Proprietor M.No. 440902.

Place: Ahmedabad.  
Date: 20/09/2007



# GUJARAT COUNCIL OF PRIMARY EDUCATION

## KASTURBA GANDHI BALIKA VIDYALAY PROGRAMME GUJARAT STATE

### BALANCE SHEET

AS AT 31.03.2007

SOURCES	Amount Rs.	APPLICATIONS	Amount Rs.
<b>GRANT DETAILS</b>		<b>BANK &amp; CASH BALANCES</b> [ At State & District Level ]	
Opening Balance	68091255	Bank Balance with SPO	53458184
Add:		Cash in Hand	0
Balance Brought Forward from Income and Expenditure A/c	3813804		<b>53458184</b>
	<b>71905059</b>		
<b>PAYABLES</b> (At State Level)		<b>RECEIVABLES</b> (At State & District Level)	
Performance Security & R M	519291	Advance to Mahila Samakhya	1985047
Earnest Money Deposit	374300	Balance With Districts	17315570
	<b>893591</b>		<b>19300617</b>
		Pending Adjustments	39849
			<b>39849</b>
<b>TOTAL</b>	<b>72798650</b>	<b>TOTAL</b>	<b>72798650</b>

NOTES TO ACCOUNTS AS PER ANNEXURE I ATTACHED HEREWITH

*As per our Audit Report of even date attached  
For P.R.Raval & Co.,  
Chartered Accountants*

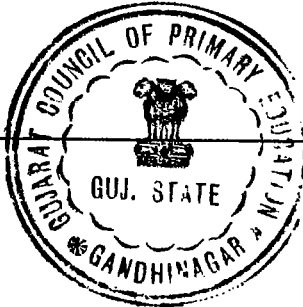
**A.D.PATEL**  
Finance and Accounts Officer  
Gujarat Council of Primary Education  
Gandhinagar

**MEENA BHATT**  
State Project Director

**(Parag R Raval)**  
Partner M.No. 30331

Place : Gandhinagar  
Date : 20/09/2007.

Place : Ahmedabad  
Date : 20/09/2007.



# GUJARAT COUNCIL OF PRIMARY EDUCATION

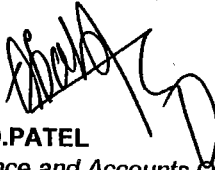
## KASTURBA GANDHI BALIKA VIDYALAY PROGRAMME GUJARAT STATE

### INCOME AND EXPENDITURE ACCOUNT

*For the period ending 31.03.2007.*

INCOME (Receipts)	Amount Rs.	EXPENDITURE (Payments)	Amount Rs.
Grant Received from GOI	32676000	GRANT DISBURSED / REVERSED [ At State & District Level ]	
Grant Received from GOG	100000		
	32776000		
Bank Interest	2742565	Non Recurring Expenses	13776405
Tender Fee Received	7150	As per Annexure	
		Recurring Expenses	17935506
		As per Annexure	
		<b>Balance of Income over Expenditure Carried Forward to Balance Sheet</b>	<b>3813804</b>
<b>TOTAL</b>	<b>35525715</b>	<b>TOTAL</b>	<b>35525715</b>

NOTES TO ACCOUNTS AS PER ANNEXURE I ATTACHED HEREWITH

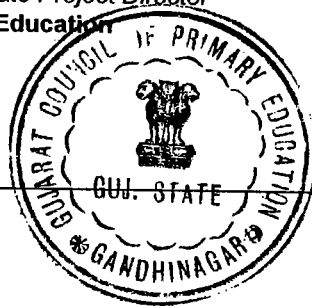
  
**A.D.PATEL**  
 Finance and Accounts Officer  
 Gujarat Council of Primary Education  
 Gandhinagar

  
**MEENA BHATT**  
 State Project Director

*As per our Audit Report of even date attached  
 For P.R.Raval & Co.,  
 Chartered Accountants*

  
**(Parag R Raval)**  
 Proprietor M.No. 44902

Place : Gandhinagar  
Date : 20/09/2007



Place : Ahmedabad  
Date : 20/09/2007



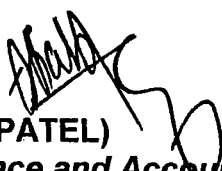
## Utilization Certificate under KGBV for the year ended 31.3.2007

Sr.No.	Santion Letter No, and Date		Amount Rs.	Amount Rs.
			<b>KGBV</b>	<b>TOTAL</b>
1	S.21-5(GUJ 05)/2006 – EE-8 Dated 23/03/2006.		32676000	32676000
	<b>TOTAL</b>		<b>32676000</b>	<b>32676000</b>

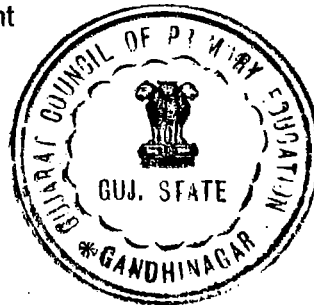
1. Certified that out of **Rs.326.76 Lacs** (*Three Crores Twenty Six Lacs Seventy Six Thousand only*) grant in aid sanctioned during the year 2006-2007 vide **Ministry of Human Resource Development, Department Elementary Education and Literacy** letter Nos. noted against each and **Rs. 20.57 Lacs** (*Refer Annexure A*) (*Twenty Lacs Fifty Seven Thousand Only*) on account of interest and **Rs. 0.05 Lacs** (*Refer Annexure A*) (*Five Thousands Only*) earned during the period 2006-2007. **Rs. 383.69** (*Refer Annexure A*) (*Rupees Three Crores Eighty Three Lacs Sixty Nine Thousands Only*) on account of unspent balance of the Previous year and a sum of **Rs.237.84 Lacs** (*Refer Annexure A*) (*Two Crores Thirty Seven Lacs Eighty Four Thousand Only*) has been utilized for the purpose for which it was sanctioned and that the balance of **Rs. 493.23 Lacs** (*Refer Annexure A*) (*Four Crores Ninety Three Lacs Twenty Three Thousands Only*) remaining unutilized at the end of the year will be adjusted towards the grants in aid payable during the next year i.e. 2007-2008
2. Certified that I have satisfied myself that the conditions on which the grant in aid was sanctioned have been fully fulfilled and that I have exercised the following checks to see that the money was actually utilized for the purpose for which is was sanctioned.

### Kinds of Checks exercised

1. Utilization Certificate
2. Annexure - A
3. G.O.G. Grant Statement



**(A.D.PATEL)**  
**Finance and Accounts Officer**  
**Sarva Shiksha Abhiyan Mission**  
**State Project Office**  
**Gujarat Council of Primary Education**  
**Gujarat**





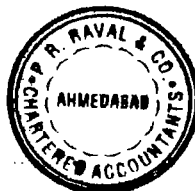
**(MEENA BHATT)**  
**State Project Dircetor**  
**Sarva Shiksha Abhiyan Mission**  
**State Project Office**  
**Gujarat Council of Primary Education**  
**Gujarat**

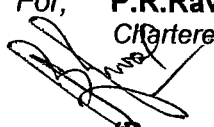
Date: 20/09/2007.

### 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, to be read alongwith our Audit Report for the year ended 31.03.2007.

Date: 20/09/2007.



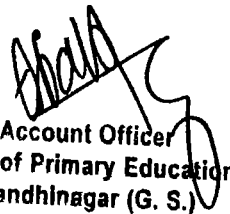


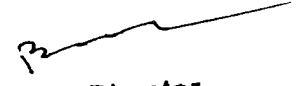
For, **P.R.Raval & Co.,**  
**Chartered Accountants**  
**(Parag R Raval)**  
**Proprietor M. No.44902.**

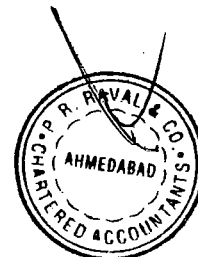
State: GUJARAT

**Annexure A Part of the Utilization Certificate for the F.Y.2006-07**  
**KGBV**

Particulars	G.O.I 75%	G.O.G 25%	Total 100%
<b>Unutilised Opening Balance</b> <i>(As per Previous Certificate)</i>	<b>383.69</b>	<b>297.22</b>	<b>680.91</b>
<b>Add :</b>			
Grant Received During the Year	326.76	1.00	327.76
<b>Add:</b>			
Interest Earned <i>(Total Amount Shared in 75:25 Ratio)</i>	20.57	6.86	27.43
Other Income <i>(Total Amount Shared in 75:25 Ratio)</i>	0.05	0.02	0.07
Grant Returned Savings <i>(Total Amount Shared in 75:25 Ratio)</i>			-
<b>Less:</b>			
Expenditure for the year 2006-2007 <i>(Total Amount Shared in 75:25 Ratio)</i>	237.84	79.28	317.12
<b>Unutilised Closing Balance of Grant</b>	<b>493.23</b>	<b>225.81</b>	<b>719.05</b>
<i>To be carried forward to the next year i.e. 2007-2008</i>			

  
Finance & Account Officer  
Gujarat Council of Primary Education  
Sector-17, Gandhinagar (G. S.)

  
State Project Director  
Gujarat Council of Primary Education  
Sector-17 Gandhinagar (G.S.)



**SSA MISSION  
FMR-I**

Name of the State **Gujarat**

Expenditure Report Summary

For the Financial Year 2006-2007

(Rs.in Lacs.)

Name of the State	Scheme	AWP & B 2006-07	Opening Balance as on 01/04/06	Release by GOI	Release by State	Reported Expenditure Upto 31.03.07	Estimated AWP & B for Next FY.2007- 08
Gujarat							
	<b>KGBV</b>	1230.18	680.91	326.76	1.00	317.12	1780.67
<b>Total</b>		<b>1230.18</b>	<b>680.91</b>	<b>326.76</b>	<b>1.00</b>	<b>317.12</b>	<b>1780.67</b>

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

**For P.R.Raval & Co.,  
Chartered Accountants**



**(Parag R Raval)  
Proprietor M.No. 44902**



Place : Ahmedabad  
Date : 20/09/2007.

**PARAG R. RAVAL**  
B.Com., F.C.A., A.I.C.W.A.

# P. R. RAVAL & CO.

CHARTERED ACCOUNTANTS

B-11, Galaxy View Flat, B/s. Pavan Party Plot,  
Nr. Hari Park, Naranpura, AHMEDABAD-380 013.

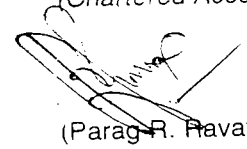
## PROCUREMENT AUDIT CERTIFICATE

"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 2006-2007 for the Gujarat Council of Primary Education and inputs from the district audit reports, we are generally satisfied with the procurement procedure adopted by SSA Gujarat as prescribed in the Manual of Financial Management and Procurement under SSA.

For,

**P.R.Raval & Co.,**

*(Chartered Accountants)*



(Parag R. Raval)

Mem No. 44902

Place: Ahmedabad

Date: 17/10/2007.

