

SARVA SHIKSHA ABHIYAN

KERALA

(SSA)

AUDIT REPORT

01-04-2007 to 31-03-2008

*Devassy & Devassy
Chartered Accountants
Thiruvananthapuram*

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AUDITOR'S REPORT

We have audited the accompanying expenditure statements/ financial statements of the Centrally Sponsored Programme of Sarva Shiksha Abhiyan (SSA), which is implemented by the Primary Education Development Society Kerala (PEDSK), as on 31-03-2008 at the State Project Directorate at Thiruvananthapuram, District Project Offices at Thiruvananthapuram, Kollam, Pathanamthitta, Kottayam, Alappuzha, Idukki, Ernakulam, Thrissur, Palakkad, Wayanad, Malappuram, Kozhikode, Kannur, Kasargod and BRCs coming under each DPO. These financial statements are the responsibility of the Society's management. Our responsibility is to express an opinion on these financial statements based on our audit.

Our examination was made in accordance with generally accepted auditing and accounting standards and with specific reference to Accounting Standard AS-12 of the Institute of Chartered Accountants of India dealing with accounting for Government Grants and International Accounting Standards - 20 dealing with accounting of Government Grants and disclosure of Government assistance to the extent applicable.

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.

In our opinion, the financial statements give a true and fair view of the Sources and Application of the funds and the financial position of Primary Education Development Society Kerala (PEDSK) for the year ended March 31, 2008, and the result of its operations in the implementation of the Sarva Shiksha Abhiyan (SSA) Kerala for the year ended 31st March 2008 are in accordance with the standards issued by the Institute of Chartered Accountants of India subject to the notes attached as annexure to this report.

TRIVANDRUM
15-12-2008



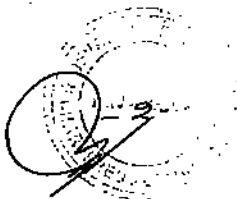
For Devassy & Devassy
Chartered Accountants

Harold Devassy, R, FCA, DISA (ICA)
Partner

ANNEXURE TO AUDITOR'S REPORT

Significant Accounting Policies:

- a) Cash system of accounting is followed during the period 01-04-2007 to 31-03-2008.
 - b) Inventories of consumables are not valued as on 31-3-2008, considering the negligible value of such items. Cost of these items are treated as expenditure and accounted on cash basis during the year.
 - c) The State Project Office, District Project Office, Block Resource Centers are accounts rendering units while the entities below the Block Resource Centers such as Village Education Committee (VEC), etc. are not identified as accounts rendering units.
 - d) There are no investments other than the balance maintained in the savings accounts of the banks.
 - e) Government Grants to the project are recognized on receipt basis.
 - f) The category wise Income and Expenditure Statement includes capital & revenue items of expenditure incurred under the different budgeted categories of the SSA project.
 - g) Fixed Assets are valued at cost and included in Management cost and other respective intervention accounts. Depreciation is not charged on the Fixed Assets as per guidelines issued.
2. The Receipts and Payments accounts of each District Project Offices and State Project Office at Thiruvananthapuram are prepared separately and enclosed along with our Report.
 3. An amount of Rs 3,10,00,000/- has also been sanctioned as state share for 2006-2007 by the Government of Kerala vide Order No GO (Rt)1353/2007/G.Edn dated 26-03-2007. The amount released by the Government was available to credit into the SSA account only on 09-04-2007 and hence it is included in the statements for the year 2007-2008.
 4. An amount of Rs. 2,14,998/- shown in Balance Sheet as DPEP Savings account relates to amounts refunded by AEOs on account of settlement of DPEP advances. This amount is to be transferred to DPEP Savings account and hence shown as liability.



5. An amount of Rs.10,00,000/- relating to loss of money at Kottayam DPO for the year 2006-2007 is included in Unsettled Advances and the case is pending.
6. A separate Management Report covering our observations on the accounting system, lapses of Internal Control Procedures and errors and mistakes observed in the course of audit is submitted separately.
7. As part of our audit, we had verified the procurement / purchase procedures along with the verification of supporting documents and records of the application of SSA funds during the year 2007-2008 and found that Goods, Works and Services have been procured not strictly in accordance with relevant provisions of the procurement procedure prescribed for the purpose, as per SSA norms and the discrepancies noticed were reported in our Audit / Management Report.
8. The Statement of Expenditure submitted by State Project Office for reimbursement were verified and a Certificate in respect of Statement of Expenditure (SOE) for the financial period 01-04-2007 to 31-03-2008 indicating the actual category wise total expenditure and eligible amount of reimbursement is attached. The details of reimbursement claims submitted by the State Project Office are also furnished in the Certificate.
9. A uniform procedure with regard to the statutory deduction of Works Contract Tax and Labour Welfare Fund has not been followed by the DPOs. Many DPOs have only retained a portion of the final payment for civil works. An immediate step has to be initiated for the proper and timely deduction and remittance of these statutory deductions.
10. We have observed that reimbursement claims are submitted by the State Project Office are compiled from statements and supporting vouchers of expenses. Talled Receipts and Payments Accounts were not prepared at the time of submission of Statement of Expenditure.
11. We have examined the vouchers and supporting documents of DPOs and BRCs on a random basis. We have verified the Receipts and Payments account and Bank Reconciliation Statement of State Project Office, all DPOs and BRCs subject to our comments in Management Report.
12. We observed that huge bank balances are maintained at State and District offices. We are of the opinion that a portion of the same may be transferred to fixed deposit / super savings account of nationalized banks and may be released as and when fund is required.



13. The interest credited by the bank is very low when compared to previous year in most of the bank accounts of SPD & most of the DPOs. A clarification regarding the calculation & interest rates may be collected from the respective branches in writing for this variation. If not clarified there will be huge revenue loss for SSA project.

14. Previous year figures have been regrouped and rearranged wherever necessary.

Trivandrum
15-12-2008



**For Devassy & Devassy
Chartered Accountants**

A handwritten signature in black ink, appearing to read "Harold Devassy", written over a horizontal line.

**Harold Devassy. R, FCA, DISA (ICA)
Partner**

DEVASSY & DEVASSY

CHARTERED ACCOUNTANTS

SARVA SHIKSHA ABHIYAN

KERALA STATE



**AUDIT CERTIFICATE IN RESPECT OF STATEMENT OF EXPENDITURE
(SOE) OF SARVA SHIKSHA ABHIYAN (SSA), KERALA STATE FOR THE
PERIOD FROM 01-04-2007 TO 31-03-2008**

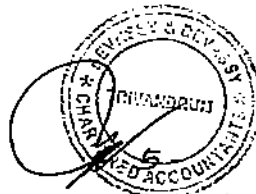
The Expenditure Statements / Financial Statements relating to the project Sarva Shiksha Abhiyan (SSA) Kerala for the period from 01-04-2007 to 31-03-2008, attached here to have been audited in accordance with Regulations and Standards of Audit of the Institute of Chartered Accountants of India and accordingly included such test of accounting records internal checks and controls and other auditing procedures necessary to confirm that

- 1) The resources are used for the purpose of the Project
- 2) The Expenditure / financial Statements are correct.

During the period from 01-04-2007 to 31-03-2008 the State Project Directorate, Kerala have submitted following Statement of Expenditure referred below.

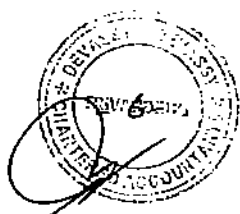
(Rs. in lakhs)

SL NO	PERIOD	AMOUNT OF EXPENDITURE
1	01-04-2007 to 30-06-2007	2266.48
2	01-07-2007 to 30-09-2007	1878.22
3	01-10-2007 to 31-12-2007	2604.46
4	01-01-2008 to 31-03-2008	7381.65
	TOTAL	14130.81



We are giving below the total category wise amount of expenditure incurred for the project;

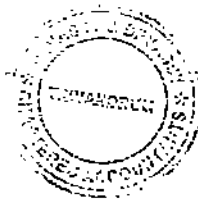
SL NO	ITEM OF EXPENDITURE	AMOUNT IN RUPEES
1	BRC	20,41,68,140.00
2	CRC	58,98,521.00
3	Civil Work	34,60,76,576.00
4	MGLC / EGS / AIE	2,59,14,308.00
5	Free Text Books	21,78,27,495.00
6	Innovative Activities	5,03,15,364.00
7	IEDC	10,65,88,147.00
8	School Maintenance Grant	2,74,28,603.00
9	Management Cost	6,86,97,421.00
10	Research & Evaluation	2,82,21,671.00
11	School Grant	2,49,78,835.00
12	Teacher Grant	6,02,79,821.00
13	Teacher Training	12,50,29,728.00
14	Remedial Teaching	2,01,86,131.00
15	Community Training	17,42,934.00
	State Component	
16	SIEMAT	1,43,00,000.00
17	Management Cost	2,11,93,024.00
18	Research & Evaluation	35,99,676.00
20	IEDC	17,55,250.00
21	ECE	1,82,200.00
22	QIP	2,16,56,243.00
	TOTAL	137,60,40,088.00




We have examined the related documents and these can be relied upon to support the actual expenditure of Sarva Shiksha Abhiyan, Kerala.

On the basis of the information and explanations that have been obtained as required and according to the best of our information as a result of the test audit, it is certified that the Expenditure statements / Financial Statements read with the observations given in the Audit/Management Report with annexure represent a true and fair view of the implementation and operation of the Project for the period 01-04-2007 to 31-03-2008.

TRIVANDRUM
15-12-2008



**For Devassy & Devassy
Chartered Accountants**


**Harold Devassy. R, FCA, DISA (ICA)
Partner**

SARVA SHIKSHA ABHIYAN
KERALA STATE
UTILISATION CERTIFICATE
UNDER SSA FOR THE YEAR ENDED 31-03-2008

In respect of grant received from Government of India and other sources:

Sl. No.	Particulars / Letter No	Amount in Rs.
1.	Govt. of India, MHRD, Department of School Education & Literacy, New Delhi	103,23,42,000.00
2.	State Share	
(i)	Govt. of Kerala, General Education Department G.O.(Rt) No. 1353/ 2007/ G.Edn. dated 26-03-2007	3,10,00,000.00
(ii)	Fund from Local Bodies	45,10,32,316.00
3.	Unspent balance of previous period	12,75,60,920.00
4.	Bank Interest	54,48,577.00
5.	Bank Interest BRCs	3,28,850.00
6.	Miscellaneous Receipts	14,40,391.00
7.	Refund from DPOs & BRCs	1,42,76,824.00
8.	Sale of Tender Forms	1,23,443.00
9.	Sale of Hand book & Question paper	3,14,189.00
10.	Cost of Evaluation Tools	81,044.00
11.	NCERT Training	3,99,540.00
12.	Insurance Claim – Vehicle	25,893.00
	Total	166,43,73,987.00

1. Certified that out of Rs. 103,23,42,000/- (Rupees One hundred and three crore twenty three lakhs forty two thousand) of grant – in – aid sanctioned during the year 2007-2008 in favor of Primary Education Development Society of Kerala [PEDSK] under the GOI letters on various dates and Rs.3,10,00,000/- (Rupees three crore ten lakhs) received as state share, Rs 45,10,32,316/- (Rupees Forty five crore ten lakhs thirty two thousand three hundred and sixteen) on account of fund from Local Bodies, Rs. 12,75,60,920/-



(Rupees twelve crores seventy five lakhs sixty thousand nine hundred and twenty) on account of unspent balance of the previous year, Rs.54,48,577/- (Rupees fifty four lakhs forty eight thousand five hundred and seventy seven) on account of bank interest, Rs.3,28,850/- (Rupees three lakhs twenty eight thousand eight hundred and fifty) on account of bank interest from BRCs, Rs.14,40,391/- (Rupees fourteen lakhs forty thousand three hundred and ninety one) received as miscellaneous receipts and Rs 1,42,76,824/- (Rupees one crore forty two lakhs seventy six thousand eight hundred and twenty four) received as refund of advances from DPO & BRCs, Rs 1,23,443/- (Rupees one lakh twenty three thousand four hundred and forty three) as sale of tender forms, Rs 3,14,189/- (Rupees three lakh fourteen thousand one hundred and eighty nine) as sale of hand book and question paper, Rs.81,044/- (Rupees eighty one thousand and forty four) as cost of evaluation tool, Rs.3,99,540/- (Rupees three lakh ninety nine thousand five hundred and forty) as NCERT training receipts, Rs.25,893/- (Rupees twenty five thousand eight hundred and ninety three) on account of Insurance Claim of vehicle totaling to Rs.166,43,73,987/- (Rupees one hundred and sixty six crore forty three lakhs seventy three thousand nine hundred and eighty seven), a sum of Rs.137,60,40,088/- (Rupees one hundred thirty seven crore sixty lakh forty thousand and eighty eight) had been utilized for the purpose for which it was sanctioned and that a balance of Rs.28,83,33,899/- (Rupees twenty eight crore eighty three lakhs thirty three thousand eight hundred and ninety nine) remaining unutilized at the end of the year will be adjusted towards the grants-in-aid payable during the next year 2008-2009.

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

1. Audited Statement of Accounts
2. Utilization Certificates from DPOs
3. Progress report


President [PEDSK]

Date: 15-12-2008

P.J. THOMAS IAS

President P. E. D. S. K.

Thiruvananthapuram-33


Member Secretary

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.

Trivandrum
15-12-2008

For Devassy & Devassy
Chartered Accountants


Harold Devassy.R, FCA, DISA (ICA)
Partner





SARVA SHIKSHA ABHIYAN
KERALA STATE

**AUDIT CERTIFICATE IN RESPECT OF REVIEW OF THE PROCUREMENT /
PURCHASE PROCEDURES OF SSA ACCOUNTS KERALA FOR THE YEAR
2007-2008**

As part of our audit, we had verified the procurement / purchase procedures along with the verification of supporting documents and records of the application of SSA funds during the year 2007-2008 and found that Goods, Works and Services have been procured not strictly in accordance with relevant provisions of the procurement procedure prescribed for the purpose, as per SSA norms and the discrepancies noticed were reported in our Audit / Management Report.

It is therefore confirmed and certified that we have conducted procurement audit along with the audit of annual accounts of SSA, Kerala for the year 2007-2008.

Trivandrum
15-12-2008



**For Devassy & Devassy
Chartered Accountants**

**Harold Devassy.R, FCA, DISA (ICA)
Partner**

SARVA SHIKSHA ABHIYAN

KERALA STATE CONSOLIDATED ACCOUNTS BALANCE SHEET AS ON 31-03-2008

LIABILITIES		CURRENT YEAR Amount Rs.	PREVIOUS YEAR Amount Rs.
UNUTILISED FUND Unutilised fund during the period		288,333,899.00	127,560,920.00
CURRENT LIABILITIES			
EMD	1,731,426.00		1,136,897.00
Security Deposit	84,485.00		68,000.00
Fund transferred from DIET	5,858,595.00		5,297,431.00
Others	755,158.00		696,035.00
Interest & remittance of DPEP Savings A/c	214,998.00	8,644,662.00	213,367.00
Total		296,978,561.00	134,970,650.00

ASSETS		Amount Rs.	Amount Rs.
CURRENT ASSETS			
Cash & Bank Balance			
Cash in hand	252,821.00		1,718,803.00
Treasury	4,120.00		4,120.00
Cash at Bank	96,522,521.00		17,029,383.00
Fund in Transit	23,300,000.00	120,079,462.00	
Unsettled advances		176,899,099.00	116,218,344.00
Total		296,978,561.00	134,970,650.00

PRESIDENT [PEDSK]

P.J. THOMAS IAS
President P. E. D. S. K.
Thiruvananthapuram-33

THIRUVANANTHAPURAM
15-12-2008

MEMBER SECRETARY

Vide our report of even date attached
For Devassy & Devassy
Chartered Accountants

Harold Devassy.R, FCA, DISA (ICA)
Partner

SARVA SHIKSHA ABHIYAN

STATE PROJECT OFFICE, THIRUVANANTHAPURAM

CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31-03-2008

RECEIPTS	CURRENT YEAR AMOUNT Rs	PREVIOUS YEAR AMOUNT Rs	PAYMENTS	CURRENT YEAR AMOUNT Rs	PREVIOUS YEAR AMOUNT Rs
To Opening Balances :					
Cash at Bank	17,029,383.30	221,188,648.80	By BRC	204,188,140.00	168,890,318.00
Cash in Hand	1,718,802.50	1,362,718.00	By CRC	5,898,521.00	5,987,610.00
Treasury	4,120.00	500.00	By Civil Work	348,076,576.00	217,808,881.00
Suspense (loss of money)	1,000,000.00		By MGLC / EGS / AIE	25,914,308.00	23,043,171.00
To Fund from Government of India	1,032,342,000.00	438,200,000.00	By Free Text Book	217,827,495.00	168,962,350.00
To Fund from Government of Kerala	31,000,000.00	15,000,000.00	By Innovative Activities	50,315,364.00	43,928,905.00
To Fund from Local Bodies	451,032,318.00	359,239,880.00	By IEDC	106,588,147.00	88,437,084.00
To Bank Interest	5,448,576.90	10,619,109.00	By School maintenance Grant	27,428,603.00	28,211,000.00
To Miscellaneous Receipts	1,440,391.00	1,237,196.50	By Management cost	88,687,421.41	54,387,720.30
To EMD Collected	1,484,292.00	1,068,850.00	By Research & Evaluation	28,221,671.00	24,189,571.00
To Security deposit collected	18,485.00	66,000.00	By School Grant	24,978,835.00	27,045,300.00
To Refund from DPOs & BRCs	14,276,824.00	9,246,977.00	By Teacher Grant	60,278,821.00	62,167,728.00
To Interest from bank BRC	328,850.00	1,488,288.80	By Teacher Training	125,029,728.00	74,494,965.00
To Sale of Tender Forms	123,443.00	157,231.50	By Remedial Teaching	20,186,131.00	
To Sale of hand book / question paper	314,189.00	1,233,745.00	By Community Training	1,742,934.00	1,881,035.00
To Value Contract Tax deducted	59,348.00	224,110.00	State Component		
To Labour Welfare Fund deducted	75.00	36,233.50	By SIEMAT	14,300,000.00	2,500,000.00
To Sales Tax collected	300.00	3,776.00	By Management cost	21,193,024.00	12,477,536.00
To DPEP Savings	1,631.00	12,391.00	By Research & Evaluation	3,589,676.00	1,033,080.00
To Refund of advance	12,797,465.00	520,259.00	By Computer Education		137,655.00
To NCERT Training	399,540.00	-	By IEDC	1,755,250.00	60,794.00
To Cost of Evaluation Tool	81,044.00	-	By ECE	182,200.00	188,658.00
To Fund from DIET	561,164.00	-	By QIP	21,856,243.00	254,706.00
To Insurance Claim - Vehicle	25,893.00	-	By Advances Outstanding		
			State level	11,586,070.00	5,906,745.00
			District level	61,892,150.00	34,787,329.00
			Suspense(Loss of money)	1,000,000.00	1,000,000.00
			By Miscellaneous payments		
			EMD Refunded	889,763.00	543,450.00
			Sales Tax Paid	600.00	
			By Closing Balances		
			Cash at Bank	86,522,520.78	17,029,383.30
			Cash in Hand	252,820.50	1,718,802.50
			Treasury	4,120.00	4,120.00
			Fund in Transk	23,300,000.00	
TOTAL	1,671,488,132.70	1,080,885,915.10	TOTAL	1,571,488,132.70	1,080,885,915.10

PRESIDENT (P.E.D.S.K.)

P.J. THOMAS

President P. E. D. S. K.
Thiruvananthapuram-33

THIRUVANANTHAPURAM
13-12-2008

MEMBER SECRETARY

FOR DEVASSY & DEVASSY
CHARTERED ACCOUNTANTS

HAROLD DEVASSY, R. FCA, DISA (ICA)
PARTNER

SARVA SHIKSHA ABHIYAN

STATE PROJECT OFFICE, THIRUVANANTHAPURAM
CONSOLIDATED INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31-03-2008

EXPENDITURE	CURRENT YEAR AMOUNT Rs	PREVIOUS YEAR AMOUNT Rs	INCOME	CURRENT YEAR AMOUNT Rs	PREVIOUS YEAR AMOUNT Rs
To BRC	204,188,140.00	168,690,318.00	By Unutilised fund of previous year	127,560,920.30	291,217,876.6
To CRC	5,898,521.00	5,987,610.00	By Fund from Government of India	1,032,342,000.00	438,200,000.0
To Civil Work	346,076,576.00	217,808,881.00	By Fund from Government of Kerala	31,000,000.00	15,000,000.0
To MGLC / EGS / AIE	26,914,308.00	23,043,171.00	By Fund from Local Bodies	451,032,316.00	359,239,880.0
To Free Text Book	217,827,495.00	168,962,350.00	By Bank Interest	5,448,576.90	10,819,109.0
To Innovative Activities	50,315,364.00	43,928,905.00	By Interest from bank BRC	328,850.00	1,468,288.0
To IEDC	106,588,147.00	86,437,094.00	By Refund from DPOs & BRCs	14,276,824.00	9,248,977.0
To School maintenance Grant	27,428,603.00	26,211,000.00	By Sale of Tender Forms	123,443.00	157,231.0
To Management cost	68,897,421.41	54,397,720.30	By Sale of hand book / question paper	314,189.00	1,233,745.0
To Research & Evaluation	28,221,671.00	24,189,571.00	By Miscellaneous Receipts	1,440,391.00	1,237,196.0
To School Grant	24,978,835.00	27,045,300.00	By NCERT Training	399,540.00	
To Teacher Grant	60,279,821.00	62,187,728.00	By Cost of Evaluation Tool	81,044.00	
To Teacher Training	125,029,728.00	74,494,965.00	By Insurance Claim - Vehicle	25,893.00	
To Remedial Teaching	20,186,131.00				
To Community Training	1,742,934.00	1,881,035.00			
State Component					
To SIEMAT	14,300,000.00	2,500,000.00			
To Management cost	21,193,024.00	12,477,536.00			
To Research & Evaluation	3,599,676.00	1,033,090.00			
To Computer Education		137,655.00			
To IEDC	1,755,250.00	60,794.00			
To ECE	182,200.00	188,658.00			
To CP	21,656,243.00	254,708.00			
To Pre-project		163,299.00			
Unutilised Fund transferred	288,333,898.79	127,560,920.30			
TOTAL	1,664,373,987.20	1,127,620,304.80	TOTAL	1,664,373,987.20	1,127,620,304.80

PRESIDENT (PEDSK)

P.J. THOMASIAS
 President P. E. D. S. K.
 Thiruvananthapuram-33

THIRUVANANTHAPURAM
 15-12-2008

MEMBER SECRETARY

Vide our report of even date attached
FOR DEVASSY & DEVASSY
CHARTERED ACCOUNTANTS



HAROLD DEVASSY. R, FCA, DISA (ICA)
 PARTNER

SARVA SHIKSHA ABHIYAN
STATE PROJECT OFFICE, THIRUVANANTHAPURAM
RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31-03-2008

RECEIPTS	CURRENT YEAR AMOUNT Rs	PREVIOUS YEAR AMOUNT Rs	PAYMENTS	CURRENT YEAR AMOUNT Rs	PREVIOUS YEAR AMOUNT Rs
To Opening Balances :			By Fund transferred to DPOs		
Cash	35,123.00	97,435.00	Thiruvananthapuram	84,000,000.00	55,000,000.00
Bank Balances	1,481,442.00	93,849,377.00	Kollam	67,000,000.00	47,500,000.00
Treasury	500.00	500.00	Puthanambitta	37,000,000.00	25,000,000.00
			Aleppuzha	59,000,000.00	30,000,000.00
To Fund from Government of India	1,032,342,000.00	438,200,000.00	Kottayam	45,300,000.00	25,000,000.00
To Fund from Government of Kerala	31,000,000.00	15,000,000.00	Idukki	43,460,000.00	25,000,000.00
To Bank Interest	1,523,962.00	5,408,937.00	Ernakulam	57,000,000.00	35,000,000.00
To Refund of advances	7,904,820.00		Thrissur	65,000,000.00	30,000,000.00
			Palakkad	64,000,000.00	35,000,000.00
			Malappuram	130,500,000.00	65,000,000.00
			Kozhikkode	116,500,000.00	53,500,000.00
			Wyanad	44,500,000.00	25,000,000.00
			Kannur	91,500,000.00	42,500,000.00
			Kasaragod	52,000,000.00	45,000,000.00
			By Research & Evaluation	3,599,676.00	1,033,090.00
			By QIP	21,656,243.00	254,706.00
			By IEDC	1,755,250.00	60,794.00
			By EGS	182,200.00	188,658.00
			By Computer Education		137,655.00
			By SIEMAT	14,300,000.00	2,500,000.00
			By Management Cost	21,193,024.00	12,477,538.00
			By Unsettled advances	11,588,070.00	5,908,745.00
			By Closing Balances		
			Cash		35,123.00
			Bank Balances	43,234,684.00	1,461,442.00
			Treasury	500.00	500.00
TOTAL	1,074,287,647.00	562,556,249.00	TOTAL	1,074,287,647.00	562,556,249.00

PRESIDENT [PDSK]

THIRUVANANTHAPURAM
15-12-2008



[Signature]
MEMBER SECRETARY

HARGES DEVASSY & DEVASSY
CHARTERED ACCOUNTANTS

[Signature]
HARGES DEVASSY, R, FCA, DISA (ICA)
PARTNER

SARVA SHIKSHA ABHIYAN

DISTRICT PROJECT OFFICE TRIVANDRUM

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31-03-2008


RECEIPTS	CURRENT YEAR AMOUNT Rs	PREVIOUS YEAR AMOUNT Rs	PAYMENTS	CURRENT YEAR AMOUNT Rs	PREVIOUS YEAR AMOUNT Rs
To Opening Balances :					
Cash	37,262.00	49,413.00	By BRC	20,207,588.00	10,195,131.00
Bank Balances SBT 110035	80,794.00	78,038.00	By CRC	724,900.00	1,049,930.00
SBT - 57004823359	59,314.00	9,250,443.00	By MGLC / EGS / AIE	2,414,892.00	2,430,870.00
UBI - 8959	45,725.00	156,166.00	By Free Text Book	24,686,509.00	15,737,444.00
To Grant received - SPO	84,000,000.00	55,000,000.00	By Innovative Activities	4,286,410.00	2,399,770.00
To Local fund contribution	43,998,546.00	28,697,042.00	By IEDC	11,014,532.00	10,945,399.00
To Interest from bank	233,016.00	382,924.00	By School maintenance Grant	3,325,000.00	3,280,000.00
To Miscellaneous Receipts	309,318.00	50,977.00	By Research & Evaluation	5,918,787.00	1,492,355.00
To Refund from BRC			By School Grant	2,188,000.00	2,184,500.00
To Sale of Tender Forms		3,378.00	By Teacher Grant	4,950,500.00	5,006,000.00
To EMD Collected		82,000.00	By Teacher Training	10,168,891.00	5,856,878.00
To Interest from BRC		4,085.00	By Remedial Teaching	574,382.00	
To Security Deposit		66,000.00	By Community Training	93,880.00	142,258.00
To NCERT Field Training	220,420.00		By Civil Work		
			Additional Class Room	26,640,000.00	19,316,350.00
			Toilet	1,500,000.00	
			Drinking Water	1,000,000.00	
			Electrification	972,500.00	1,000,000.00
			Major Repair	1,500,000.00	
			Building	888,000.00	1,432,000.00
			By Management cost		
			Salaries	2,867,505.00	8,289,248.00
			TA / DA	86,399.00	92,060.00
			Office Expenses	63,732.00	69,413.00
			Administration overhead	2,276,545.00	2,678,167.00
			NCERT Expenses	178,396.00	
			By Closing Balances		
			Cash		37,262.00
			Bank Balances SBT 110035		80,794.00
			SBT - 57004823359	457,237.00	59,314.00
			UBI - 8959		45,725.00
TOTAL	128,984,395.00	93,820,468.00	TOTAL	128,984,395.00	93,820,468.00

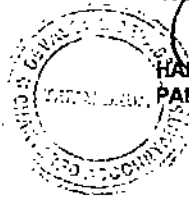
PRESIDENT (PDSK)



MEMBER SECRETARY

FOR DEVASSY & DEVASSY
CHARTERED ACCOUNTANTS


HAROLD DEVASSY, R, FCA, DISA (ICA)
PARTNER



THIRUVANANTHAPURAM
15-12-2008

SARVA SHIKSHA ABHIYAN

DISTRICT PROJECT OFFICE KOLLAM

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31-03-2008

RECEIPTS	CURRENT YEAR AMOUNT Rs	PREVIOUS YEAR AMOUNT Rs	PAYMENTS	CURRENT YEAR AMOUNT Rs	PREVIOUS YEAR AMOUNT Rs
Opening Balances :					
Cash	1.00	1.00	By BRC	33,402,259.00	18,389,546.00
Bank Balances - SBT -95143		10,473.00	By CRC		419,000.00
SBT - 57027774700	42,723.00	3,562,135.00	By MGLC / EGS / AIE	3,747.00	264,175.00
Canara Bank - 54114	83,275.00	352,347.00	By Free Text Book	17,135,663.00	12,289,648.00
Treasury	3,620.00		By Innovative Activities	1,587,720.00	3,429,281.00
Grant received - SPO	65,000,000.00	47,500,000.00	By IEDC	3,656,954.00	7,659,670.00
Local fund contribution	27,188,568.00	23,909,849.00	By School maintenance Grant	2,470,000.00	2,460,000.00
Interest from bank	143,508.00	286,712.00	By Research & Evaluation	8,943.00	1,317,645.00
Miscellaneous Receipts	97,127.00	304,367.00	By School Grant	1,920,000.00	1,920,000.00
Fund from BRC		1,145,769.00	By Teacher Grant	4,144,000.00	4,143,500.00
EMD Collected	97,272.00	185,100.00	By Teacher Training	3,385,113.00	6,819,175.00
Sale of Tender Forms	4,992.00		By Remedial Teaching	291,839.00	
DPO Pathanamthitta	4,000,000.00		By Community Training		140,000.00
			By Civil Work		
			Additional Class Room	12,084,180.00	12,920,000.00
			Toilet	3,000,000.00	
			Drinking Water	3,000,000.00	
			Electrification	900,000.00	1,472,500.00
			Major Repair	1,385,000.00	
			CRC	321,720.00	1,475,120.00
			Seperation wall	10,000.00	
			By Management cost		3,750,397.00
			Salaries	2,030,237.00	
			TA / DA	263,459.00	
			Adminlstration overhead	376,802.00	9,991.00
			Office Expenses	12,916.00	
			Fixed Assets	714,000.00	
			By Unsettled advances		447,486.00
			By EMD Refund	39,000.00	
			By Refund - DPO -Pathanamthitt	4,000,000.00	
			- LSGD	118,948.00	
			By Closing Balances		
			Cash.	42,465.00	1.00
			Bank Balances		
			Canara Bank - 54114	881.00	83,275.00
			SBT - 57027774700	371,842.00	42,723.00
			Treasury	3,620.00	3,620.00
TOTAL	96,661,086.00	77,266,753.00	TOTAL	96,661,086.00	77,266,753.00

IDENT [PESK]


MEMBER SECRETARY

FOR DEVASSY & DEVASSY
CHARTERED ACCOUNTANTS


HAROLD DEVASSY. R, FCA, DISA (ICA)
PARTNER

YANANTHAPURAM
5-1-2008

SARVA SHIKSHA ABHIYAN

DISTRICT PROJECT OFFICE PATHANAMTHITTA
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31-03-2008

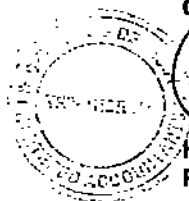
RECEIPTS	CURRENT YEAR AMOUNT Rs	PREVIOUS YEAR AMOUNT Rs	PAYMENTS	CURRENT YEAR AMOUNT Rs	PREVIOUS YEAR AMOUNT Rs
Opening Balances :					
Cash	232,280.00		By BRC	9,999,291.00	8,101,167.00
Bank Balances BOB - 2160	338,290.00	326,754.00	By CRC	329,390.00	445,170.00
UBI 8242	6,350,400.58	6,193,087.00	By MGLC / EGS / AIE	584,555.00	411,717.00
Grant received - SPO	37,000,000.00	25,000,000.00	By Free Text Book	6,543,862.00	5,910,913.00
Local fund contribution	14,918,786.00	16,965,105.00	By Innovative Activities	3,053,576.00	3,821,850.00
Interest from bank	343,248.00	347,510.00	By IEDC	4,240,434.00	6,197,101.00
Miscellaneous Receipts	2,124.00		By School maintenance Grant	1,620,000.00	1,565,000.00
Grant from BRC	2,335,631.00	3,163,788.00	By Research & Evaluation	1,093,000.00	1,027,260.00
Tender form money		5,400.00	By School Grant	1,500,000.00	1,470,000.00
EMD Collected	145,600.00		By Teacher Grant	2,206,500.00	2,067,000.00
VAT amount received		378,891.00	By Teacher Training	7,640,563.00	5,149,331.00
Interest & Other Collections	98,869.00		By Remedial Teaching	2,580,000.00	
VAT payable		676.00	By Community Training	99,545.00	100,980.00
			By Civil Work		
			Additional Class Room	500,000.00	6,382,916.00
			Toilet	900,000.00	
			Electrification		693,000.00
			Spill over	7,880,000.00	
			BRC	720,000.00	
			By Management cost	2,736,566.09	1,991,410.00
			Administration overhead		115,425.42
			By Unsettled advances	395,500.00	10,000.00
			By EMD Refund	15,000.00	
			By Advance to DPO Kollam	4,000,000.00	
			By Closing Balances		
			Cash	15,381.00	232,280.00
			Bank Balances BOB 2160		338,290.00
			UBI - 8242	3,112,075.49	6,350,400.58
TOTAL	61,765,228.58	62,381,211.00	TOTAL	61,765,228.58	62,381,211.00

RESIDENT (PEDSK)



MEMBER SECRETARY

FOR DEVASSY & DEVASSY
CHARTERED ACCOUNTANTS




HAROLD DEVASSY. R, FCA, DISA (ICA)
PARTNER

THUVANANTHAPURAM
5-12-2008

SARVA SHIKSHA ABHIYAN
DISTRICT PROJECT OFFICE ALAPPUZHA
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31-03-2008

RECEIPTS	CURRENT YEAR AMOUNT Rs	PREVIOUS YEAR AMOUNT Rs	PAYMENTS	CURRENT YEAR AMOUNT Rs	PREVIOUS YEAR AMOUNT Rs
To Opening Balances :					
Cash	47,574.00	26,974.00	By BRC	11,705,557.00	11,726,658.00
Bank Balances - SBI 1115	953,500.34	10,339,433.54	By CRC	445,428.00	445,725.00
To Grant received - SPO	59,000,000.00	30,000,000.00	By Free Text Book	13,873,268.00	11,409,515.00
To Local fund contribution	27,330,713.00	21,393,425.00	By Innovative Activities	4,555,289.00	3,837,324.00
To Interest from bank	180,669.00	355,882.00	By IEDC	9,673,428.00	7,594,076.00
To Bank Interest-BRC	102,879.00	591,022.80	By School maintenance Grant	2,090,000.00	2,085,000.00
To Miscellaneous Receipts	18,038.00	18,424.00	By Research & Evaluation	838,795.00	1,213,133.00
To Refund from BRC	642,500.00	172,849.00	By School Grant	1,702,000.00	1,695,092.00
To Staff Advance	1,300.00		By Teacher Grant	3,285,500.00	3,284,955.00
To EMD Collected	71,000.00	58,000.00	By Teacher Training	8,043,634.00	3,608,230.00
To Sale of Tender Forms	6,400.00	12,800.00	By Remedial Teaching	2,941,414.00	
To Sale of hand book	50,212.00	57,030.00	By Community Training	80,750.00	89,870.00
To Sales Tax-VAT (Tender form)		1,600.00	By Civil Work		
To Cost of Evaluation Tool	800.00		Additional Class Room	12,240,000.00	9,480,000.00
To IT Training DEO Kuttanad	10,000.00		Toilet	2,400,000.00	
DEO Cherthala	178,480.00		Drinking Water	1,000,000.00	
DEO Kuttanad	47,440.00		Electrification	600,000.00	900,000.00
DEO Mavelikara	232,690.00		CRC	320,000.00	160,000.00
Unsettled Advance	127,390.00		Major Repair	1,380,000.00	
			Separation wall	400,000.00	
			By Management cost		3,880,214.00
			Salaries	4,138,063.00	
			Administration overhead	333,589.00	16,574.00
			Office Expenses	214,284.00	
			Fixed Assets	19,650.00	
			Cost of Hand Book	50,212.00	
			By EMD Refund	80,000.00	
			By Unsettled advances	193,375.00	600,000.00
			By DEO	587,300.00	
			By Closing Balances		
			Cash	40.00	47,574.00
			Bank Balances SBI 1115	5,810,109.34	953,500.34
TOTAL	89,001,685.34	63,027,440.34	TOTAL	89,001,685.34	63,027,440.34

RESIDENT (PEDSK)


 MEMBER SECRETARY

FOR DEVASSY & DEVASSY
 CHARTERED ACCOUNTANTS




 HAROLD DEVASSY, R, FCA, DISA (ICA)
 PARTNER

ALAPPUZHA
 5-12-2008

SARVA SHIKSHA ABHIYAN

DISTRICT PROJECT OFFICE KOTTAYAM

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31-03-2008

RECEIPTS	CURRENT YEAR AMOUNT Rs	PREVIOUS YEAR AMOUNT Rs	PAYMENTS	CURRENT YEAR AMOUNT Rs	PREVIOUS YEAR AMOUNT Rs
Opening Balances :					
Cash	26,566.00		By BRC	12,439,828.00	13,576,553.00
Bank Balances - BOB	442,982.00	5,527,754.00	By CRC	460,284.00	459,264.00
Canara bank	67,873.00	10,393,892.00	By MGLC / EGS / AIE		
SBT	429,178.00		By Free Text Book	15,125,151.00	9,158,818.00
By Suspense (loss of money)	1,000,000.00		By Innovative Activities	2,317,168.00	3,879,950.00
Grant received - SPO	43,000,000.00	25,000,000.00	By IEDC	8,462,749.00	6,998,801.00
Local fund contribution	22,261,995.00	18,866,657.00	By School maintenance Grant	1,943,603.00	1,931,000.00
Interest from bank	137,410.00	432,111.00	By Research & Evaluation	3,747,972.00	1,437,625.00
EMD	211,800.00		By School Grant	2,078,000.00	2,072,500.00
Miscellaneous Receipts		23,893.00	By Teacher Grant	3,450,500.00	3,415,000.00
Refund from Schools	24,955.00		By Teacher Training	7,427,388.00	4,482,485.00
Refund from BRC		216,803.00	By Remedial Teaching	2,060,809.00	
Refund of Hand Book	5,140.00	222,230.00	By Community Training	138,135.00	145,885.00
Refund of Tender Form	8,600.00	9,200.00	By Civil Work		
Refund of Advance	813,229.00		Additional Class Room	1,980,456.00	4,831,887.00
Advance from Wayanad DPO	3,382,982.00		Toilet	2,064,825.00	
			Drinking Water	1,117,200.00	
			Electrification	711,424.00	1,391,456.00
			Major Repair	690,270.00	
			CRC	520,000.00	69,698.00
			Separation wall	408,975.00	
			By Management cost	3,360,620.00	3,560,544.00
			Administration overhead	16,629.00	12,738.00
			By Unsettled advances	173,837.00	1,473,789.00
			By EMD Refund		30,000.00
			By Closing Balances		
			Cash	3,203.00	26,566.00
			Bank Balances - BOB		442,982.00
			Canara Bank		67,873.00
			SBT	124,884.00	429,178.00
			By Suspense (loss of money)	1,000,000.00	1,000,000.00
TOTAL	71,813,890.00	60,692,340.00	TOTAL	71,813,890.00	60,692,340.00

IDENT (PEDSK)

MEMBER SECRETARY

FOR DEVASSY & DEVASSY
CHARTERED ACCOUNTANTS



HAROLD DEVASSY. R, FCA, DISA (ICA)
PARTNER

KOTTAYAM
31-3-2008

SARVA SHIKSHA ABHIYAN

DISTRICT PROJECT OFFICE ERNAKULAM

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31-03-2008

RECEIPTS	CURRENT YEAR AMOUNT Rs	PREVIOUS YEAR AMOUNT Rs	PAYMENTS	CURRENT YEAR AMOUNT Rs	PREVIOUS YEAR AMOUNT Rs
To Opening Balances :					
Cash	281,935.00	291,325.00	By BRC	22,319,311.00	17,243,692.00
Bank Balances	146,349.12	7,373,901.00	By CRC	572,300.00	
Grant received - SPO	57,000,000.00	35,000,000.00	By MGLC / EGS / AIE	1,644,869.00	1,489,803.00
Local fund contribution	43,102,789.00	28,564,644.00	By Free Text Book	16,925,357.00	8,781,363.00
Interest from bank	153,933.90	253,497.00	By Innovative Activities	1,417,284.00	1,790,045.00
Miscellaneous Receipts	19,945.00	64,219.50	By IEDC	8,354,207.00	3,245,726.00
Refund from BRC	3,772,419.00	1,134,393.00	By School maintenance Grant	2,490,000.00	2,490,000.00
Sale of hand book	8,830.00	106,872.00	By Research & Evaluation	5,024,929.00	6,660,764.00
Works Contract Tax deducted	59,348.00	224,110.00	By School Grant	2,334,000.00	2,332,000.00
Labour Welfare Fund deducted		34,733.50	By Teacher Grant	4,710,500.00	5,197,793.00
Cost of tender form	5,520.00	10,400.00	By Teacher Training	4,935,147.00	4,218,378.00
Cost of question paper	128,661.00	357,097.00	By Remedial Teaching	336,651.00	
Interest From BRC	44,076.00		By Community Training	105,000.00	
Reimbursement of state level review meeting		277,000.00	By Civil Work		
EMD Collected	45,000.00		New Construction	8,517,500.00	8,190,880.00
Fund from DIET	561,184.00		Electrification	200,000.00	
			CRC	80,000.00	
			Additional Class Room	5,955,769.00	3,248,360.00
			By Management cost		
			Salaries	2,016,266.00	2,803,062.00
			Administration overhead	203,256.96	290,721.88
			Office Expenses	1,849,206.00	
			TA / DA	114,978.00	
			State level review meeting		277,000.00
			By EMD Refund	5,000.00	
			By Unsettled advances	12,435,448.00	3,006,320.00
			By Closing Balances		
			Cash	60.00	281,935.00
			Bank Balances	2,782,921.06	146,349.12
TOTAL	106,329,960.02	71,692,192.00	TOTAL	105,329,960.02	71,692,192.00

PRESIDENT (PEDSK)

MEMBER SECRETARY

FOR DEVASSY & DEVASSY
CHARTERED ACCOUNTANTS



HAROLD DEVASSY. R, FCA, DISA (ICA)
PARTNER

ERUVANANTHAPURAM
12-2008

SARVA SHIKSHA ABHIYAN

DISTRICT PROJECT OFFICE IDUKKI

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31-03-2008

RECEIPTS	CURRENT YEAR AMOUNT Rs	PREVIOUS YEAR AMOUNT Rs	PAYMENTS	CURRENT YEAR AMOUNT Rs	PREVIOUS YEAR AMOUNT Rs
o Opening Balances :					
o Cash	70,730.00		By BRC	7,103,486.00	5,541,883.00
o Bank Balances	3,592,052.00	7,742,932.00	By CRC	196,500.00	91,600.00
			By MGLC / EGS / AIE	3,408,682.00	3,162,088.00
o Grant received - SPO	43,460,000.00	25,000,000.00	By Free Text Book	8,279,208.00	6,571,678.00
o Local fund contribution	18,539,355.00	18,214,118.00	By Innovative Activities	2,533,740.00	1,952,521.00
o Interest from bank	611,461.00	389,612.00	By IEDC	2,299,673.00	3,046,781.00
o EMD	35,000.00	195,800.00	By School maintenance Grant	1,315,000.00	320,000.00
o Miscellaneous Receipts	30.00		By Research & Evaluation	422,600.00	149,886.00
o Refund from BRC		113,708.00	By School Grant	1,225,205.00	578,000.00
o DPEP Savings	1,631.00	8,084.00	By Teacher Grant	2,505,835.00	882,500.00
o Sale of Hand Book		2,530.00	By Teacher Training	4,064,032.00	1,487,395.00
o Cost of tender form	2,946.00	20,662.00	By Remedial Teaching	838,560.00	
o Unsettled Advance	9,191,353.00		By Community Training	80,820.00	18,280.00
o Settlement of Advance -05-06	159,200.00		By Civil Work		
o Insurance Claim - Vehicle	25,893.00		Additional Class Room	6,300,000.00	11,980,000.00
o Security Deposit	18,485.00		Electrification	300,000.00	258,000.00
o Cost of Evaluation Tool	29,164.00		BRC		360,000.00
			Separation wall	40,000.00	
			Major Repair	554,000.00	
			By Management cost		2,217,797.00
			Salaries	1,913,432.00	
			TA / DA	276,454.00	
			Administration overhead	405,628.36	100.00
			Office Expenses	64,169.00	
			Fixed Assets	42,950.00	
			Cost of Evaluation Tool	2,135,052.00	
			By Unsettled advances	5,950,096.00	9,191,353.00
			- 06-07	5,354,872.00	
			By EMD Refund	6,000.00	212,800.00
			By Closing Balances		
			Cash		70,730.00
			Bank Balances	20,123,305.64	3,592,052.00
TOTAL	75,737,300.00	61,685,444.00	TOTAL	75,737,300.00	61,685,444.00

RESIDENT (PDSK)

MEMBER SECRETARY

FOR DEVASSY & DEVASSY
CHARTERED ACCOUNTANTS



HAROLD DEVASSY, R, FCA, DISA (ICA)
PARTNER

TRUVANANTHAPURAM
15-12-2008

SARVA SHIKSHA ABHIYAN

DISTRICT PROJECT OFFICE THRISSUR

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31-03-2008

RECEIPTS	CURRENT YEAR AMOUNT Rs	PREVIOUS YEAR AMOUNT Rs	PAYMENTS	CURRENT YEAR AMOUNT Rs	PREVIOUS YEAR AMOUNT Rs
To Opening Balances :					
Cash	62,864.00	136,435.00	By BRC	9,354,879.00	7,768,109.00
Bank Balances - Canara			By CRC	775,043.00	997,100.00
SBT	100,827.00	10,705,224.00	By MGLC / EGS / AIE	172,421.00	234,890.00
To Grant received - SPO	65,000,000.00	30,000,000.00	By Free Text Book	18,327,329.00	13,813,580.00
To Local fund contribution	39,028,312.00	32,908,437.00	By Innovative Activities	4,131,988.00	3,511,742.00
To Interest from bank	681,225.00	645,278.00	By IEDC	8,587,142.00	4,922,754.00
To Miscellaneous Receipts	7,337.00	80,874.00	By School maintenance Grant	1,530,000.00	1,605,000.00
To Refund from BRC		354,320.00	By Research & Evaluation	1,843,370.00	1,088,867.00
To Cost of question paper	119,026.00	295,822.00	By School Grant	2,333,630.00	1,668,798.00
To Cost of hand book	1,230.00	25,940.00	By Teacher Grant	5,369,488.00	5,777,000.00
To Refund of Advance	2,549,915.00		By Teacher Training	18,541,278.00	6,688,252.00
To Interest from bank BRC	38,839.00		By Remedial Teaching	1,210,691.00	
To EMD Collected	20,000.00		By Community Training	296,422.00	45,876.00
To Sale of Tender Forms	6,050.00		By Civil Work		
			Additional Class Room	15,380,000.00	20,245,000.00
			Toilet	4,500,000.00	
			Drinking Water	4,000,000.00	
			Electrification	1,570,800.00	684,500.00
			BRC	720,000.00	840,000.00
			CRC		110,000.00
			Major Repair	1,342,500.00	
			By Management cost		2,728,527.00
			Salaries	1,135,809.00	
			TA / DA	307,597.00	
			Administration overhead	1,275,959.00	
			Office Expenses	344,579.00	
			By Unsettled advances	1,509,628.00	2,549,915.00
			By Closing Balances		
			Cash		62,864.00
			SBT	5,253,206.00	100,827.00
TOTAL	107,613,655.00	75,223,431.00	TOTAL	107,613,655.00	75,223,431.00

RESIDENT (PEDSK)

MEMBER SECRETARY

FOR DEVASSY & DEVASSY
CHARTERED ACCOUNTANTS

THIRUVANANTHAPURAM
15-12-2008

HAROLD DEVASSY. R, FCA, DISA (ICA)
PARTNER

SARVA SHIKSHA ABHIYAN

DISTRICT PROJECT OFFICE MALAPPURAM

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31-03-2008

RECEIPTS	CURRENT YEAR AMOUNT Rs	PREVIOUS YEAR AMOUNT Rs	PAYMENTS	CURRENT YEAR AMOUNT Rs	PREVIOUS YEAR AMOUNT Rs
To Opening Balances :					
Cash	11,818.00	52,454.00	By BRC	12,688,765.00	9,707,564.00
Bank Balances	115,625.00	10,672,439.00	By CRC	426,150.00	778,600.00
To Grant received - SPO	121,500,000.00	55,000,000.00	By MGLC / EGS / AIE	1,980,146.00	3,874,876.00
To Local fund contribution	59,446,381.00	44,159,575.00	By Free Text Book	18,946,977.00	27,327,144.00
To Interest from bank	293,838.00	382,380.00	By Innovative Activities	7,204,786.00	4,855,503.00
To Interest from BRCs	18,762.00	97,255.00	By IEDC	10,203,800.00	4,877,878.00
To EMD	376,470.00	294,000.00	By School maintenance Grant	2,850,000.00	3,085,000.00
To Miscellaneous Receipts	28,718.00	51,115.00	By Research & Evaluation	2,117,400.00	2,170,000.00
To Refund from BRC	19,500.00	332,338.00	By School Grant	70,000.00	3,082,710.00
To Sale of source book		107,684.00	By Teacher Grant	9,987,000.00	10,103,968.00
To Cost of tender form	10,927.00	17,107.00	By Teacher Training	21,715,733.00	8,972,786.00
To Cost of Evaluation Tool	10,327.00		By Community Training	10,208.00	84,370.00
			By Civil Work		
			Additional Class Room	53,000,000.00	19,862,491.00
			Tollet	9,005,000.00	
			Drinking Water	2,348,250.00	
			Electrification	740,858.00	1,491,765.00
			Major Repair	3,825,000.00	
			Separation wall	551,000.00	
			By Management cost		
			Salaries	2,473,127.00	2,780,122.00
			TA / DA	266,493.00	254,681.00
			Administration overhead	2,307,740.00	424,604.00
			Office Expenses	150,444.00	
			Cost of Evaluation Tool	9,296,096.00	
			Fixed Assets	177,539.00	
			By Unsettled advances	9,114,353.00	7,108,312.00
			By EMD Refund	317,063.00	188,250.00
			By Closing Balances		
			Cash		11,818.00
			Bank Balances	55,440.00	115,625.00
TOTAL	181,830,366.00	111,166,247.00	TOTAL	181,830,366.00	111,166,247.00

PRESIDENT (PDSK)


MEMBER SECRETARY

FOR DEVASSY & DEVASSY
CHARTERED ACCOUNTANTS




HAROLD DEVASSY. R, FCA, DISA (ICA)
PARTNER

THIRUVANANTHAPURAM
15-12-2008

SARVA SHIKSHA ABHIYAN

DISTRICT PROJECT OFFICE PALAKKAD

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31-03-2008

RECEIPTS	CURRENT YEAR AMOUNT Rs	PREVIOUS YEAR AMOUNT Rs	PAYMENTS	CURRENT YEAR AMOUNT Rs	PREVIOUS YEAR AMOUNT Rs
To Opening Balances :					
Cash	451,223.00	124,067.00	By BRC	10,041,228.00	20,392,617.00
Bank Balances	637,279.00	18,330,074.00	By CRC	169,868.00	106,662.00
To Grant received - SPO	64,000,000.00	35,000,000.00	By MGLC / EGS / AIE	2,823,228.00	202,530.00
To Local fund contribution	34,091,332.00	29,955,040.00	By Free Text Book	22,877,152.00	15,585,162.00
To Interest from bank	255,728.00	348,770.00	By Innovative Activities	638,750.00	1,003,014.00
To Miscellaneous Receipts	233,658.00	190,336.00	By IEDC	6,719,934.00	6,842,330.00
To Refund from BRC	3,386,940.00	70,048.00	By School maintenance Grant	1,165,000.00	1,345,000.00
To Tender form sales	24,040.00	13,728.00	By Research & Evaluation	2,651,550.00	900,037.00
To EMD	95,000.00	50,000.00	By School Grant	1,448,000.00	2,182,000.00
To Unsettled Advance	4,088,408.00		By Teacher Grant	2,430,000.00	5,288,010.00
To Other Receipts	69,170.00		By Teacher Training	6,805,228.00	615,130.00
			By Remedial Teaching	847,958.00	
			By Community Training	448,682.00	602,970.00
			By Civil Work		17,888,297.00
			Additional Class Room	8,428,000.00	
			Toilet	1,885,319.00	
			Drinking Water	2,072,000.00	
			Electrification	1,815,000.00	
			Compound Wall	50,000.00	
			Major Repair	1,610,000.00	
			Building for buildingless Schools	1,628,000.00	
			Separation wall	480,000.00	
			By Management cost		2,784,454.00
			Salaries	1,740,098.00	
			TA / DA	372,269.00	
			Administration overhead	366,208.00	
			Office Expenses	502,532.00	
			By Unsettled advances	23,828,979.00	7,475,348.00
			By Closing Balances		
			Cash	69,671.00	451,223.00
			Bank Balances	3,820,326.00	637,279.00
TOTAL	107,332,778.00	84,082,063.00	TOTAL	107,332,778.00	84,082,063.00

RESIDENT (PDSK)


MEMBER SECRETARY

FOR DEVASSY & DEVASSY
CHARTERED ACCOUNTANTS





HAROLD DEVASSY, R, FCA, DISA (ICA)
PARTNER

TRUVANANTHAPURAM
5-12-2008

SARVA SHIKSHA ABHIYAN

DISTRICT PROJECT OFFICE KOZHIKODE

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31-03-2008

RECEIPTS	CURRENT YEAR AMOUNT Rs	PREVIOUS YEAR AMOUNT Rs	PAYMENTS	CURRENT YEAR AMOUNT Rs	PREVIOUS YEAR AMOUNT Rs
Opening Balances :					
Cash	9,550.50		By BRC	16,118,718.00	15,252,194.00
Bank Balances	4,255.00	8,233,695.00	By CRC	504,350.00	
Grant received - SPO	106,500,000.00	53,500,000.00	By MGLC / EGS / AIE	871,479.00	1,340,451.00
Local fund contribution	43,465,087.00	25,294,091.00	By Free Text Book	17,583,920.00	16,386,552.00
Interest from bank	221,608.00	342,580.00	By Innovative Activities	5,234,973.00	1,791,892.00
Bank Interest-BRC		168,051.00	By IEDC	14,494,980.00	7,917,710.00
Refund from BRC	3,695,252.00	197,036.00	By School maintenance Grant	2,095,000.00	1,715,000.00
Miscellaneous	370,792.00	13,200.00	By Research & Evaluation	1,330,028.00	1,133,108.00
Sale of hand book		5,600.00	By School Grant	2,992,000.00	2,712,700.00
Sale of Tender Forms		37,954.50	By Teacher Grant	6,928,500.00	8,536,000.00
DPEP Savings		6,307.00	By Teacher Training	11,507,470.00	10,896,882.00
EMD Collected	183,150.00		By Remedial Teaching	1,051,888.00	
Sales Tax collected		900.00	By Community Training	118,650.00	
Labour Welfare Fund deducted		1,500.00	By Civil Work		17,114,620.00
Refund from DPO	332,241.00		Additional Class Room	33,107,400.00	
			Toilet	10,732,500.00	
			Drinking Water	9,500,000.00	
			Electrification	1,183,500.00	
			CRC	800,000.00	
			Major Repair	712,500.00	
			By Management cost		4,245,339.00
			Salaries	1,725,233.00	
			TA / DA	174,811.00	
			Administration overhead	120,397.00	5,916.00
			Office Expenses	2,094,481.00	
			Cost of Evaluation Tools	2,650,291.00	
			By Unsettled advances	10,736,075.00	694,865.00
			By EMD Refund	172,160.00	45,000.00
			By Closing Balances		
			Cash	19,340.50	9,550.50
			Bank Balances	241,311.00	4,255.00
TOTAL	164,781,935.50	87,800,814.50	TOTAL	164,781,935.50	87,800,814.50

PRESIDENT (PEDSK)



MEMBER SECRETARY

FOR DEVASSY & DEVASSY
CHARTERED ACCOUNTANTS





HAROLD DEVASSY. R, FCA, DISA (ICA)
PARTNER

KUVANANTHAPURAM
15-12-2008

SARVA SHIKSHA ABHIYAN

DISTRICT PROJECT OFFICE WAYANAD

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31-03-2008

RECEIPTS	CURRENT YEAR AMOUNT Rs	PREVIOUS YEAR AMOUNT Rs	PAYMENTS	CURRENT YEAR AMOUNT Rs	PREVIOUS YEAR AMOUNT Rs
Opening Balances :					
Cash			By BRC	5,944,558.00	5,118,560.00
Bank Balances	133,694.00	6,708,188.00	By CRC	224,200.00	181,159.00
Grant received - SPO	44,500,000.00	25,000,000.00	By MGLC / EGS / AIE	4,169,835.00	3,890,842.00
Local fund contribution	15,061,814.00	15,039,045.00	By Free Text Book	7,874,939.00	5,769,060.00
Interest from bank	269,880.00	397,075.00	By Innovative Activities	4,271,587.00	4,302,733.00
EMD	13,500.00	83,500.00	By IEDC	4,329,400.00	6,151,456.00
Miscellaneous Receipts	41,723.00	81,480.00	By School maintenance Grant	1,085,000.00	1,065,000.00
Refund from BRCs	31,564.00	1,120,732.00	By Research & Evaluation	314,771.00	544,435.00
Advance settled		80.00	By School Grant	740,000.00	720,000.00
Sales Tax collected	300.00	600.00	By Teacher Grant	1,679,000.00	1,653,500.00
Labour Welfare Fund deducted	75.00		By TLE		15,399.00
Sale of Tender Form	13,600.00		By VEC	36,328.00	
			By Teacher Training	3,953,412.00	2,418,198.00
			By Remedial Teaching	1,173,198.00	
			By Civil Work		
			Additional Class Room	12,362,020.00	11,760,000.00
			Toilet	1,784,484.00	111,750.00
			Drinking Water	1,196,232.00	
			Electrification	193,791.00	972,865.00
			Separation wall	282,744.00	
			By Management cost		
			Salaries	2,438,032.00	2,483,735.00
			TA / DA	195,353.00	301,850.00
			Office Expenses	87,300.00	160,790.00
			Praveasantsavam		5,460.00
			Administration overhead	628,813.00	490,533.00
			By VAT Paid -2006-07	600.00	
			By Unsettled advances	300.00	189,261.00
			By Advance Kottayam	3,382,982.00	
			By Closing Balances		
			Cash		
			Bank Balances	1,727,311.00	133,694.00
TOTAL	60,066,150.00	48,430,680.00	TOTAL	60,066,150.00	48,430,680.00

PRESIDENT (PEDSK)


MEMBER SECRETARY

FOR DEVASSY & DEVASSY
CHARTERED ACCOUNTANTS





HAROLD DEVASSY. R, FCA, DISA (ICA)
PARTNER

ERUVANANTHAPURAM
15-12-2008

SARVA SHIKSHA ABHIYAN

DISTRICT PROJECT OFFICE KANNUR

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31-03-2008

RECEIPTS	CURRENT YEAR AMOUNT Rs	PREVIOUS YEAR AMOUNT Rs	PAYMENTS	CURRENT YEAR AMOUNT Rs	PREVIOUS YEAR AMOUNT Rs
To Opening Balances :					
Cash	371,380.00	486,911.00	By BRC	19,369,453.00	15,784,361.00
Bank Balances	317,688.26	11,209,737.26	By CRC	519,200.00	494,000.00
To Grant received - SPO	91,500,000.00	42,500,000.00	By MGLC / EGS / AIE	1,517,036.00	1,082,229.00
To Local fund contribution	38,489,384.00	38,805,244.00	By Free Text Book	19,838,530.00	12,430,449.00
To Interest from bank	80,832.00	249,240.00	By Innovative Activities	4,999,514.00	3,310,310.00
To EMD	122,500.00	120,450.00	By IEDC	9,995,028.00	4,823,823.00
To Miscellaneous Receipts	236,737.00	200,789.00	By School maintenance Grant	1,520,000.00	1,370,000.00
To Refund from BRC		69,655.00	By Research & Evaluation	2,162,147.00	4,143,956.00
To Bank Interest from school	21,820.00	574,880.00	By School Grant	3,096,000.00	3,097,000.00
To Sale of Tender Forms	27,200.00	26,602.00	By Teacher Grant	5,810,000.00	5,793,500.00
To Refund from Civil Work	368,083.00		By Teacher Training	12,317,632.00	9,245,193.00
			By Remedial Teaching	3,176,019.00	
			By Community Training	178,407.00	393,227.00
			By Civil Work		
			Additional Class Room	27,193,684.00	22,890,000.00
			Toilet	3,000,000.00	
			Drinking Water	1,000,000.00	
			Electrification	250,000.00	238,000.00
			BRC		242,539.00
			CRC	120,000.00	480,000.00
			Building for buildingless	654,000.00	996,000.00
			Major Repair	692,000.00	
			HM Room	150,000.00	1,050,000.00
			By Management cost		3,399,571.00
			Salaries	2,120,062.00	
			TA / DA	181,688.00	
			Administration overhead	1,806,904.00	31,862.00
			Office Expenses	283,294.00	
			Fixed Assets	1,035,185.00	
			By Unsettled advances	810,000.00	
			By EMD Refund	142,550.00	58,400.00
			By Closing Balances		
			Cash	99,141.00	371,380.00
			Bank Balances	7,878,050.26	317,688.26
TOTAL	131,495,404.26	92,043,488.28	TOTAL	131,495,404.26	92,043,488.26

PRESIDENT (PEOSK)


MEMBER SECRETARY

FOR DEVASSY & DEVASSY
CHARTERED ACCOUNTANTS




HAROLD DEVASSY, R, FCA, DISA (ICA)
PARTNER

THEUVANANTHAPURAM
15-12-2008

SARVA SHIKSHA ABHIYAN

DISTRICT PROJECT OFFICE KASARGOD

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31-03-2008

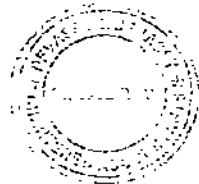
RECEIPTS	CURRENT YEAR AMOUNT Rs	PREVIOUS YEAR AMOUNT Rs	PAYMENTS	CURRENT YEAR AMOUNT Rs	PREVIOUS YEAR AMOUNT Rs
Opening Balances :					
Cash	80,466.00	97,704.00	By BRC	13,472,221.00	9,892,283.00
Bank Balances	1,626,137.00	82,579.00	By CRC	514,800.00	519,200.00
To Grant received - SPO	52,000,000.00	45,000,000.00	By MGLC / EGS / AIE	6,323,418.00	4,659,100.00
To Local fund contribution	24,250,200.00	20,688,810.00	By Free Text Book	11,828,630.00	7,993,224.00
To Interest from bank	338,458.00	398,600.00	By Innovative Activities	4,102,599.00	4,243,170.00
To Miscellaneous Receipts	7,674.00	177,442.00	By IEDC	4,555,906.00	5,413,589.00
To Refund from BRC		1,155,738.00	By School maintenance Grant	1,930,000.00	1,895,000.00
To Sale of Hand Book	1,100.00	53,140.00	By Research & Evaluation	947,379.00	930,500.00
To Bank interest-BRC	3,805.00	32,985.00	By School Grant	1,352,000.00	1,330,000.00
To Advance -DEO		200,977.00	By Teacher Grant	3,022,500.00	3,040,000.00
Diet principal		229,826.00	By Teacher Training	8,724,507.00	4,220,493.00
Staff		88,376.00	By Remedial Teaching	3,114,902.00	107,521.00
To NCERT Training	179,120.00		By Community Training	94,435.00	
To EMD Collected	68,000.00		By Civil Work		
To Sale of Tender Forms	12,188.00		Additional Class Room	6,580,492.00	5,320,000.00
To Cost of Evaluation Tools	40,753.00		Toilet	1,500,000.00	
To Refund of advances	440,980.00		Drinking Water	1,600,000.00	
			Electrification	600,000.00	1,160,000.00
			CRC		5,827,500.00
			Major Repair	2,730,725.00	
			Separation wall	200,000.00	
			Building for buildingless	2,227,000.00	3,350,500.00
			By Management cost		
			Salaries	2,648,758.00	4,285,618.00
			TA / DA	228,260.00	
			Administration overhead	303,294.00	11,296.00
			Office Expenses	290,639.00	
			Fixed Assets	124,597.00	
			NCERT Expenses	102,773.00	
			By Cost of hand book		225,720.00
			By Unsettled advances	282,150.00	440,980.00
			By EMD Refund	113,000.00	9,000.00
			By Closing Balances		
			Cash	3,519.00	80,466.00
			Bank Balances	1,529,137.00	1,626,137.00
			By Advance-staff		741,450.00
			Diet		381,500.00
			DEO		498,760.00
TOTAL	79,048,641.00	68,182,987.00	TOTAL	79,048,641.00	68,182,987.00

RESIDENT (PEDSK)


MEMBER SECRETARY

FOR DEVASSY & DEVASSY
CHARTERED ACCOUNTANTS


HAROLD DEVASSY. R, FCA, DISA (ICA)
PARTNER



TRIVANANTHAPURAM
15-12-2008



SARVA SHIKSHA ABHIYAN
KERALA STATE

MANAGEMENT REPORT

We have completed the audit of the accounts maintained by the Sarva Shiksha Abhiyan (SSA), at the State Project Directorate at Thiruvananthapuram, District Project Offices at Thiruvananthapuram, Kollam, Pathanamthitta, Kottayam, Alappuzha, Idukki, Ernakulam, Thrissur, Palakkad, Wayanad, Malappuram, Kozhikode, Kannur, Kasargod and BRCs coming under each DPO for the year ended 31-03-2008, and our observations are given below.

GENERAL OBSERVATIONS:

1. ACCOUNTING SYSTEM

Some of the DPOs have not maintained books of accounts as per double entry principles. There is no system of preparing quarterly Receipts and Payments Account, SOE and Bank reconciliation statement at DPOs. The cheques issued for a particular expenditure/ on a day are written in cash book together instead of writing them separately. However cheque issue register is being maintained in all DPOs which show individual cheque issue details. The rectification entries are to be accounted properly.

2. FUND TRANSFER

The fund transferred from State Project Directorate to District Project Office are accounted and reconciled. In the case of Kollam, Kottayam, Malappuram & Kozhikode the fund transferred on 31-03-2008 from SPD is in transit and hence not accounted in the DPO records.

3. ADVANCES

The vouchers for the expenses incurred against the advances given to BRCs are verified by us on a random basis. We have verified the Receipts and Payments Account and Bank Reconciliation Statements of most of the BRCs and no major irregularities were noticed. The settlement of advances of previous periods by the BRCs were not identified and accounted properly by the Project office. Such settlement of advances is shown separately in the Receipts and Payments account.



4. INTERNAL CONTROL

There is no proper system of verifying / monitoring / auditing the advances given to BRCs and CRCs by the District Project Office at periodic intervals. Hence in many cases the advances are remaining unsettled for a long period. The Project Offices are not issuing the cheques accounted as expenditure in time. This leads to delay in utilisation of fund. There was no regular internal audit conducted during the year but in certain DPO's & BRC's, internal audit is conducted once during the previous year. A proper and effective regular internal audit system is to be implemented in all offices. All the relevant records should be verified and lapses if any should be rectified as a process of internal audit. If this is not done properly then there won't be any benefit with the internal audit procedure and it will prove to be a futile exercise.

5. FIXED ASSETS

The Fixed Assets purchased are included in relevant interventions under the project. Separate Fixed Asset Registers were not maintained in most of the District Project offices, but included in Stock Register. No depreciation has been provided for the fixed assets during the year. The assets transferred from DPEP Accounts are not included in the SSA accounts. The physical verification report of the fixed assets by the authorities during the year is not available in records.

6. PROCUREMENT AND PURCHASE PROCEDURES

Procurement and purchase procedures as per guidelines issued were not strictly followed in many cases. We suggest a detailed verification of procurement procedures followed by the organization.

7. STATUTORY DUES

The accounting system followed in the collection and remittances of statutory dues are not proper and it is not seen booked in respective ledger accounts. Sales Tax and Labour Welfare Fund dues were deducted from civil work payments of previous years and remitted during the year. Hence it is difficult to ensure that the statutory dues collected were properly remitted to the concerned authorities within due dates.



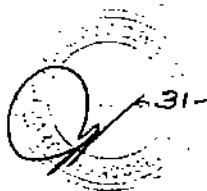
SPECIFIC OBSERVATIONS

STATE PROJECT OFFICE, KERALA

1. Cash book is maintained. Ledger is not maintained as per double entry principle but cash book analysis on excel sheets were prepared. Receipts and payments account is prepared from cash book analysis.
2. Receipts and Payments account, Bank Reconciliation Statements are not prepared on regular basis. Quarterly Statement of Expenditures was prepared from cash book analysis without preparing tallied Receipts and Payments Account.
3. On verification of the advances given to staff for various purposes, it is seen that huge amounts were sanctioned and there is inordinate delay in settlement of these advances. New advances were sanctioned before settling old advances. Immediate steps are to be initiated for the proper control over issue and settlement of advances.
4. Interest credited by bank is very low when compared to previous year. The interest credited by the bank is Rs.15,23,962/- while that of the previous year was Rs.54,08,937/-.
5. Transfer of funds to Kollam, Kottayam, Malappuram & Kozhikode on 31-03-2008 is shown as fund in transit.

DISTRICT PROJECT OFFICE, TRIVANDRUM

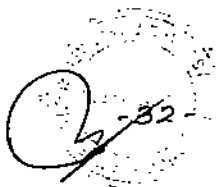
1. Cash book is maintained. Ledger is not maintained as per double entry principle but cash book analysis on excel sheets were prepared. Receipts and payments account is prepared from cash book analysis.
2. Receipts and Payments account, Bank Reconciliation Statements are not prepared on regular basis. Quarterly Statement of Expenditures was prepared from cash book analysis without preparing tallied Receipts and Payments Account.
3. Interest credited by bank is very low when compared to previous year. The interest credited by the bank is Rs.2,33,016/- while that of the previous year was Rs.3,82,924/-.
4. The records of the following BRC's were not proper and hence the audit is not Complete- Attingal & Kilimannoor.



5. Procurement procedures were not strictly followed. Proper care should be taken in case of inviting quotations, tabulation, awarding supply / service orders, collection and refund of EMD & SD, executing agreement with supplier, entering in asset register and settlement of bills. The issues were:
- (a) Spectacles- Rs.75,663/- -Agreement is not filled & Security deposit is not collected
 - (b) Wheel Chair – Rs.79,870/- Security Deposit is not collected.
 - (c) Computers – Rs.3,93,150/- There is no Agreement.

DISTRICT PROJECT OFFICE, KOLLAM

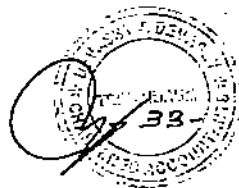
1. Cash book is maintained. Ledger is not maintained as per double entry principle but cash book analysis on excel sheets were prepared. Receipts and payments account is prepared from cash book analysis.
2. Receipts and Payments account, Bank Reconciliation Statements are not prepared on regular basis. Quarterly Statement of Expenditures was prepared from cash book analysis without preparing tallied Receipts and Payments Account.
3. Bank Reconciliation statement of SBT account shows time barred cheques, which are to be cancelled.
4. On verification of the advances given to staff for various purposes, it is seen that huge amounts were sanctioned and there is inordinate delay in settlement of these advances. New advances were sanctioned before settling old advances. Immediate steps are to be initiated for the proper control over issue and settlement of advances.
5. The cheques issued for a particular expenditure/ on a day are written in cash book together instead of writing each cheque separately. However cheque issue register is being maintained which shows individual cheque issue details.
6. Procurement procedures were not strictly followed. Proper care should be taken in case of inviting quotations, tabulation, awarding supply / service orders, collection and refund of EMD & SD, executing agreement with supplier, entering in asset register and settlement of bills. The issues noticed were:
 - (a) Equipment for Resource Rooms – Rs.4,15,436/- Agreement is executed on 20-03-2007 on a stamp paper dated 31-05-2007. No amount is mentioned in the Agreement. Agreement is not signed or sealed by the DPO.
 - (b) Hearing Aid – Rs.8,23,270/- There is no date or amount mentioned in the Agreement. Agreement is not signed or sealed by the DPO.
 - (c) Computer – Agreement was not available for verification.
 - (d) LMD Equipments & Artificial Limbs – Rs.4,20,864/- - Agreement, Details of Security Deposit/EMD not available for verification.

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7. The records of the following BRC's were not proper and hence the audit is not Complete- Anchal, Chadayamangalam & Kundara.
8. An advance of Rs.40,00,000/- was received from Pathanamthitta DPO during the Year and this was repaid on 31-03-2008 by issuing a cheque. This cheque was received by Pathanamthitta DPO on 05-04-2008 only and hence they have shown this as a pending advance in their records.

DISTRICT PROJECT OFFICE, PATHANAMTHITTA

1. The cash book and Ledger were prepared as per double entry principle by the DPO.
2. Receipts and Payments account, Bank Reconciliation Statements are not prepared on regular basis. Quarterly Statement of Expenditures was prepared from the ledger without preparing tallied Receipts and Payments Account.
3. Internal control procedures are to be properly followed in the case of settlement of advances.
4. On verification of the advances given to staff for various purposes, it is seen that in some cases there is inordinate delay in settlement of these advances. New advances were sanctioned before settling old advances. Immediate steps are to be initiated for the proper control over issue and settlement of advances.
5. There are many long outstanding cheques in the reconciliation which are not reversed as on 31-03-2008. We are of the opinion that a strict control procedure is to be implemented in this area.
6. The records of the following BRC's were not proper and hence the audit is not Complete- Konni, Thiruvalla & Pathanamthitta
7. An advance of Rs.40,00,000/- was paid to Kollam DPO during the year and this was repaid by them on 31-03-2008 by issuing a cheque. This cheque was received in the DPO on 05-04-2008 only and hence it is shown as a pending advance in the records as on 31-03-2008.
8. Procurement procedures were not strictly followed. Proper care should be taken in case of inviting quotations, tabulation, awarding supply / service orders, collection and refund of EMD & SD, executing agreement with supplier, entering in asset register and settlement of bills. The issues were:
 - (d) LMD Equipment - Rs.7,07,437/- - There is no date mentioned in the Agreement and it is not signed & sealed by the DPO. Deposit details also not available.



- (e) Ortho Item- Rs.81,665/- - There is no date mentioned in the Agreement and it is not signed & sealed by the DPO. Deposit details also not available.
- (f) Spectacles - Rs.33,401/- - Agreement is not signed & sealed by the DPO.

DISTRICT PROJECT OFFICE, ALAPPUZHA

1. The cash book and Ledger were prepared as per double entry principle by the DPO.
2. Receipts and Payments account, Bank Reconciliation Statements are not prepared on regular basis. Quarterly Statement of Expenditures was prepared from the ledger without preparing tallied Receipts and Payments Account.
3. Bank Reconciliation statement of SBI account includes certain wrong entries which are not rectified so far. Rs.10,404/- is shown as wrong credit and was not accounted in our records.
4. Internal control procedures are to be properly followed in the case of settlement of advances.
5. Interest credited by bank is very low when compared to previous year. The interest credited by the bank is Rs.1,80,669/- while that of the previous year was Rs.3,55,882/-.
6. On verification of the advances given to staff for various purposes, it is seen that huge amounts were sanctioned and there is inordinate delay in settlement of these advances. New advances were sanctioned before settling old advances. Proper control in this regard is to be taken at the earliest.
7. The record of the following BRC is not proper and hence the audit is not Complete - Mavelikara.
8. There is no agreement in records for the purchase of Computer from M/s. PCS Technology Ltd.

DISTRICT PROJECT OFFICE, KOTTAYAM

1. The cash book and Ledger were prepared as per double entry principle by the DPO.
2. Receipts and Payments account, Bank Reconciliation Statements are not prepared on regular basis. Quarterly Statement of Expenditures was prepared from cash book analysis without preparing tallied Receipts and Payments Account.



3. Account No 9945 with Bank of Baroda, Kottayam, was DPEP Savings Fund account and the same was continued for SSA operations. During the year DPO has issued a cheque for Rs. 5,78,484/- to DEO Kanjirappally and the same was dishonored by the bank for want of adequate balance to clear the cheque. As per the records of the DPO there was a balance of Rs 14,57,243/56 in the account. On enquiry it is seen that an amount of Rs 10,00,000/- has been withdrawn from the bank vide cheque no. 480750 on 17-02-2003. DPO has informed the issue to SPD and filed a petition for vigilance enquiry to Vigilance & Anti-Corruption Bureau, Kottayam Unit. The amount of Rs 10,00,000/- is shown in Suspense account in Receipts & Payments account for the year 2006-2007. The issue is pending as on 31-03-2008.
4. There are some credit entries amounting to Rs.3,66,646/- shown in the pass book which is not accounted in records. The DPO has forwarded a letter to the bank requiring clarification of the above amounts and the bank has replied on 25-10-2008 stating that the entries were wrong credits and are reversed during 2008-2009. Hence these amounts are shown in the reconciliation.
5. Interest credited by bank is very low when compared to previous year. The interest credited by the bank is Rs.1,37,410/- while that of the previous year was Rs.4,32,111/-.
6. The fund transferred from SPD on 31-03-2008 of Rs.23,00,000/- was received by the DPO on 02-04-2008 and hence it is shown as fund in transit.
7. An amount of Rs.33,82,982/- was paid for printing of free text books by Wayanad DPO on behalf of Kottayam DPO. Wayanad DPO has shown this as advance to Kottayam DPO. This was not accounted in Kottayam DPO records as expenditure or advance from Wayanad. We have included these transactions in the statements prepared for the DPO.
8. The Agreement for the Equipment purchased from VM lab equipments for Rs.9,58,642/- is not filled.
9. The records of the following BRC's were not proper and hence the audit is not Complete- Ettumanoor, Kanjirappally & Karukachal.

DISTRICT PROJECT OFFICE, ERNAKULAM

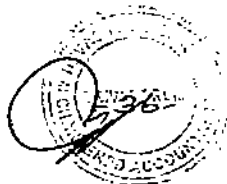
1. The cash book and Ledger were prepared as per double entry principle by the DPO.
2. Receipts and Payments account, Bank Reconciliation Statements are not prepared on regular basis. Quarterly Statement of Expenditures was prepared from cash book analysis without preparing tallied Receipts and Payments Account.



3. On verification of the advances given to staff for various purposes, it is seen that huge amounts were sanctioned and there is inordinate delay in settlement of these advances. New advances were sanctioned before settling old advances. Proper control in this regard is to be taken at the earliest.
4. Internal control procedures are to be properly followed in the case of settlement of advances.
5. The internal control for the preparation, issue, cancellation, recouping, revalidation etc of the cheques are not proper. There are two long outstanding cheques in the reconciliation which are not reversed as on 31-03-2008. We are of the opinion that a strict control procedure is to be implemented in this area.
6. There is a cheque forwarded to bank on 14/05/2007 for Rs.54,822/- which is not realized in the bank and hence shown in reconciliation.
7. Procurement procedures were not strictly followed. Proper care should be taken in case of inviting quotations, tabulation, awarding supply / service orders, collection and refund of EMD & SD, executing agreement with supplier, entering in asset register and settlement of bills. The issues were:
 - (a) IEDC- Reshma Hearing Care centre- Agreement is not filled
 - (b) Computer & Printer – There is no agreement or Security Deposit.

DISTRICT PROJECT OFFICE, IDUKKI

1. Cash book is maintained. Ledger is not maintained as per double entry principle but cash book analysis on excel sheets were prepared. Receipts and payments account is prepared from cash book analysis.
2. Receipts and Payments account, Bank Reconciliation Statements are not prepared on regular basis. Quarterly Statement of Expenditures was prepared from the cash book analysis without preparing tallied Receipts and Payments Account.
3. The records of the following BRC were not proper and hence the audit is not Complete - Thodupuzha.
4. Procurement procedures were not strictly followed. Proper care should be taken in case of inviting quotations, tabulation, awarding supply / service orders, collection and refund of EMD & SD, executing agreement with supplier, entering in asset register and settlement of bills. The issues were:
 - (a) IEDC -Rs.94,595/- - EMD collected is retained as Security Deposit
 - (b) IEDC-Rs.83,635/- - EMD collected is retained as Security Deposit
 - (c) IEDC- Rs.3,61,220/- EMD collected but no Security Deposit
 - (d) Computer – Rs.4,27,166/- - No quotation, EMD, Security Deposit

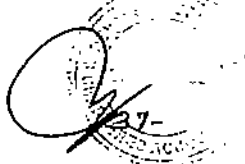


DISTRICT PROJECT OFFICE, THRISSUR

1. The cash book and Ledger were prepared as per double entry principle by the DPO.
2. The internal control for the preparation, issue, cancellation, recouping, revalidation etc of the cheques are not proper. There are many long outstanding cheques in the reconciliation which are not reversed as on 31-03-2008. We are of the opinion that a strict control procedure is to be implemented in this area.
3. The Bank reconciliation statement prepared by the DPO is not reconciled as on 31-03-2008. There is a difference of Rs.2,634/- which is not explained. Hence we are unable to certify on the authenticity of the statements prepared by the DPO.
4. On verification of the advances given to staff for various purposes, it is seen that huge amounts were sanctioned and there is inordinate delay in settlement of these advances. New advances were sanctioned before settling old advances. Proper control in this regard is to be taken at the earliest.
5. Receipts and Payments account is not prepared on regular basis. Quarterly Statement of Expenditure was prepared from cash book analysis without preparing tallied Receipts and Payments Account.
6. Procurement procedures were not strictly followed. Proper care should be taken in case of inviting quotations, tabulation, awarding supply / service orders, collection and refund of EMD & SD, executing agreement with supplier, entering in asset register and settlement of bills. For instance in the case of IEDC purchase for Rs.1,03,185/- there is no agreement and no Security Deposit.

DISTRICT PROJECT OFFICE, PALAKKAD

1. Cash book is maintained. Ledger is not maintained as per double entry principle but cash book analysis on excel sheets were prepared. Receipts and payments account is prepared from cash book analysis.
2. The records of advances to BRCs and its settlements are to be maintained properly. The details provided for the above were not proper.
3. On verification of bank reconciliation statement, we observe that, there are many unidentified amounts in the pass book which were not accounted properly in the DPO books. These amounts were treated as bank charges in the books. Bank reconciliation statement should be prepared on monthly basis and such variations are to be clarified from the bank immediately. Bank Reconciliation statement was provided to us without mentioning the dates of outstanding items.

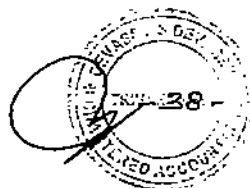
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Therefore we are unable to verify the authenticity of the reconciliation submitted. There were long outstanding cheques which are not reversed in the books. This will lead to excess reporting of expenditure. Similarly ch.no.247234 was cleared on 11/1/2008 in the bank and the amount as per our records is Rs.1,41,617/- and that of pass book is Rs.1,41,167/-. Hence there is a difference of Rs.450/-. This issue is also unsettled.

4. On verification of cheque issue register it was found that many cheques were prepared before 31-03-2008 and the same released after a long time and there were many cancellation of cheques.
5. On verification of the advances given to staff for various purposes, it is seen that huge amounts were sanctioned and there is inordinate delay in settlement of these advances. New advances were sanctioned before settling old advances. Proper control in this regard is to be taken at the earliest.
6. Procurement procedures were not strictly followed. Proper care should be taken in case of inviting quotations, tabulation, awarding supply / service orders, collection and refund of EMD & SD, executing agreement with supplier, entering in asset register and settlement of bills. The issues noticed were:
 - (a) IEDC - Rs.1,51,220/- - Details of Security Deposit not available for verification.
 - (b) IEDC- Rs.15,19,878/- Details of Security Deposit not available for verification. Quotation is invited from two parties only. There is no sign or seal in the Quality testing certificate.
 - (c) IEDC- Rs.13,38,029/- - Details of Security Deposit not available for verification. Quotation is invited from two parties only. There is no sign or seal in the Quality testing certificate.
 - (d) MGLC - Rs.9,46,096/-- Details of Security Deposit not available for verification.
 - (e) Xerox Machine - Rs.53,460/- - No receipt for the payment is available in records.
7. Receipts and Payments account, Bank Reconciliation Statements are not prepared on regular basis. Quarterly Statement of Expenditures was prepared from cash book analysis without preparing tallied Receipts and Payments Account.

DISTRICT PROJECT OFFICE, MALAPPURAM

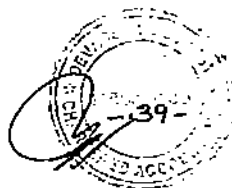
1. Cash book is maintained. Ledger is not maintained as per double entry principle but cash book analysis on excel sheets were prepared. Receipts and payments account is prepared from cash book analysis.



2. Receipts and Payments account, Bank Reconciliation Statements are not prepared on regular basis. Quarterly Statement of Expenditures was prepared from cash book analysis without preparing tallied Receipts and Payments Account.
3. Internal control procedures to be properly followed in the case of settlement of advances.
4. The internal control for the preparation, issue, cancellation, recouping, revalidation etc of the cheques are not proper. There are many long outstanding cheques in the reconciliation which are not reversed as on 31-03-2008. We are of the opinion that a strict control procedure is to be implemented in this area.
5. There are some wrong/unidentified entries shown in the pass book which is not accounted in our records. The DPO has not forwarded letter to the bank requiring clarification of the above amounts. Hence these amounts are shown in the reconciliation.
6. The fund transferred from SPD on 31-03-2008 of Rs.90,00,000/- was received by the DPO on April 2008 and hence it is shown as fund in transit.
7. Procurement procedures were not strictly followed. Proper care should be taken in case of inviting quotations, tabulation, awarding supply / service orders, collection and refund of EMD & SD, executing agreement with supplier, entering in asset register and settlement of bills. The issues were:
 - (a) Hearing Aids & Orthotic Devices- Rs.3650736/- Security deposit not collected. No quality testing certificate.
 - (b) Artificial Limbs- Rs.5,38,990/- - No quotation, Agreement or deposit Details were available for verification.
 - (c) Laptop -Rs.19,900/- No Agreement or deposit details were available for verification.
 - (d) Tally package - Rs.11,232/- No Agreement or deposit details were available for verification.

DISTRICT PROJECT OFFICE, KOZHIKODE

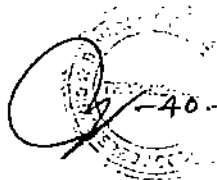
1. The cash book and Ledger were prepared as per double entry principle by the DPO.
2. Receipts and Payments account, Bank Reconciliation Statements are not prepared on regular basis. Quarterly Statement of Expenditures was prepared from cash book analysis without preparing tallied Receipts and Payments Account.



3. EMD collected as demand draft were kept in file without depositing in bank account. On our verification we observe that many demand drafts which were kept in the procurement files without depositing in bank account. We suggest immediate steps to be initiated by the DPO to rectify such mistakes and to maintain register for EMD collected and refunded. In many cases during the year the same DD kept in file is returned to party. (Current Books, Marshall Computers etc)
4. There were many entries in the bank pass book for which no proper explanation was given by the DPO. We were informed that these amounts were not identifiable and hence correspondence has been made to the bank to clarify the same. Therefore we are unable to verify the authenticity of the reconciliation submitted. There were long outstanding cheques which are not reversed in the books. This will lead to excess reporting of expenditure.
5. The fund transferred from SPD on 31-03-2008 of Rs.1,00,00,000/- was received by the DPO on April 2008 and hence it is shown as fund in transit.
6. Internal control procedures to be properly followed in the case of settlement of advances.
7. The records of the following BRC's were not proper and hence the audit is not Complete- Chellannur, Feroke & Nadakkavu.

DISTRICT PROJECT OFFICE, WAYANAD

1. The cash book and Ledger were prepared as per double entry principle by the DPO. All accounts were maintained properly. Internal control procedures to be properly followed in the case of settlement of advances.
2. Receipts and Payments account, Bank Reconciliation Statements are not prepared on regular basis. Quarterly Statement of Expenditures was prepared from cash book analysis without preparing tallied Receipts and Payments Account.
3. An amount of Rs.33,82,982/- was paid for printing of free text books by Wayanad DPO on behalf of Kottayam DPO. Wayanad DPO has shown this as advance to Kottayam DPO. This was not accounted in Kottayam DPO records as expenditure or advance from Wayanad. We have included these transactions in the statements of Kottayam DPO.
4. It was informed by the DPO that there were many unidentified/wrong entries in the bank statement. They have already issued letters to the Bank for rectification of the same.



DISTRICT PROJECT OFFICE, KANNUR

1. Cash book is maintained. Ledger is not maintained as per double entry principle but cash book analysis on excel sheets were prepared. Receipts and payments account is prepared from cash book analysis.
2. Receipts and Payments account, Bank Reconciliation Statements are not prepared on regular basis. Quarterly Statement of Expenditures was prepared from cash book analysis without preparing tallied Receipts and Payments Account.
3. Internal control procedures are to be properly followed in the case of settlement of advances
4. Procurement procedures were not strictly followed. Proper care should be taken in case of inviting quotations, tabulation, awarding supply / service orders, collection and refund of EMD & SD, executing agreement with supplier, entering in asset register and settlement of bills. The issues are:
 - (a) IEDC-Rs.4,03,332/- -Agreement is not filled
 - (b) IEDC-Rs.2,41,500/- - Agreement is not filled
 - (c) MGLC - Rs.2,12,077/- - Agreement is not filled
 - (d) MGLC- Rs.2,31,420/- - No Agreement in records
 - (e) Purchase of Sony Handycam for Rs.43,933/-, Sony Camera for Rs.25,378/- & Projector for Rs.1,04,624/- from Kumar Home Appliances- details of purchase including sanction were not available for verification. The cost is very high when compared to other DPO.
 - (f) Purchase of Projector for Rs.7,19,200/- and purchase of Laptop and Computer accessories for Rs.1,43,000/- , cheque prepared on 31-03-2008 and included in the expenditure of 2007-2008. But the bill for the same was raised by the supplier on 23-04-08 & 16-05-2008 respectively. Hence the accounting of the same in the previous year is not proper as the Fixed Asset is not purchased as on 31-03-2008. Details of purchase including sanction were not available for verification. The cost is very high when compared to other DPO.
5. Rs.5,66,010/- is included in the Management Cost of DPO being the salary of BRC Peon. The sanction order for release of the payment was not available in records.
6. The records of the following BRC's were not proper and hence the audit is not Complete - Payyannur, Madayi & Panoor.
7. In the case of Payyannur BRC, on verification of the bank reconciliation statement it was found that Rs.7,400/- which was withdrawn from the bank on 13-09-2006 was not accounted properly in the books. Hence there is a cash shortage of Rs.7,400/-. The new BPO has informed that this amount is recoverable from the old BPO Mr.B.Gopinath.

