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20/3/08

**AUDIT REPORT OF SARVA SHIKSHA ABHIYAN STATE
MISSION AUTHORITY, U.T.OF LAKSHADWEEP, KAVARATHY**

We have examined the attached Balance Sheet of SARVA SHIKSHA ABHIYAN STATE MISSION AUTHORITY, U.T.of Lakshadweep, Kavarathi - 682555 as at 31-03-2008 and Income and Expenditure Account for the year ended on that date annexed there to. These Financial statements are the responsibility of management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are prepared, in all material respects, in accordance with an identified financial reporting frame work and are free of material misstatements. 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 statements presentation. We believe that our audit provides a reasonable basis of our opinion.

We report that:-

- a) We have obtained all the information's and explanations which to the best of our knowledge and belief were necessary for the purpose of audit
- b) The balance sheet, Income and expenditure account dealt with in this report are in agreement with the books of accounts maintained at Lakshdweep Sarva Siksha Abhiyan State Mission Authority, Kavarathy
- c) Deposits and advances are subject to confirmation

MOHAN & MOHAN ASSOCIATES

CHARTERED ACCOUNTANTS

H.No:2806- A, Wariyam Road,
Ernakulam-682 016

Ph: 0484-2368819
Mob: 98469 -61133

d) In our opinion and to the best of our information and according to the explanations given to us the Balance sheet, Income and expenditure account read together with the schedules and notes thereon give a true and fair view

1.) In so far as it relates to Balance sheet of the state of affairs of the Lakshadweep Sarva Siksha Abhiyan State Mission Authority , Kavarathy and

2) In so far as it relates to Income and expenditure Accounts, the excess of income over expenditure for the year ended on that date.

Place: Ernakulam

Date: 18.02.2008

For MOHAN & MOHAN ASSOCIATES
Chartered Accountants

Sri
Sreelatha S. Kumar B.Com. FCA.
Partner



PROCUREMENT 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 **2007-08** For the **Lakshadweep Sarva Siksha Abhiyan State Mission Authority , Kavarathy**(Name of SIS) and inputs from the district audit reports we are satisfied that the procurement procedure prescribed in the Manual or Financial Management and Procurement under SSA has been followed or following deviations were observed “

Sl. No	Details	Deviations	Amount involved (declared as mis -Procurement)
1	Civil Works Advance	See Note -1	Rs.60/- Lakhs
2.	Digital Camera	See Note -2	Rs.0.62 Lakhs
3	Computer & Accessories	See Note -3	Rs.0.31.08 Lakhs
4.	Television	See Note - 4	Rs.0.95 Lakhs
5.	Photocopier	See Note - 4	Rs. 0.58 Lakhs

Note *

Note -1 : As per the books and records produced an amount of Rs. 60/- Lakhs were given as advance for Civil Work - Quotation details , Progress Report of the Work , Percentage of completion of the work etc. were not produced for verification .

Note -2 : Three tenders were received against the tenders for Digital Camera, the amount quoted, when compared to the market price is seems to be high .

MOHAN & MOHAN ASSOCIATES
CHARTERED ACCOUNTANTS

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Note - 3: The cost of 36 computers purchased during the year were Rs.13.48 lakhs .and average cost per computer is Rs.37451, which seems to be high when compared to the prevailing market rate.

Note -4 : No tenders were invited for supply of Photocopier , TV etc.

Place: Ernakulam

Date: 18.02.2009

for MOHAN & MOHAN ASSOCIATES
Chartered Accountants


Sreeletha S. Kumar B.Com, FCA.
Partner



Branches: A-21, Jawahar Nagar, Kawdiar, Trivandrum-695041.Ph:0471-2721731.Fax:2720580
Karunalayam, Wynad Road, Calicut-673 001. Ph.0495-2765955,2768649.Fax:2768649
C.30,Alpha Chambers, South Bazar, Kannur-670 002, Ph:0497-2703957

UTILISATION CERTIFICATE UNDER SSA FOR THE YEAR ENDED 31.03.2008

Name of the State: U.T.OF Lakshadweep

Sl.no	Sanction letter no. and date	SSA	Amount	
			NREGEL	Total
1			Nil	
2	F. No. 08/03/2006.Edn/(SSA) dt. 29.08.2007.	90,00,000.00	Nil	90,00,000.00

1. Certified that out of Rs.90,00,000/-- (Rupees Ninety Lakhs only) of grant-in-aid sanctioned during the year 2007-08 in favour of LSSASMA by Ministry of Human Resource Development , Department of Elementary education and Literacy wide letter nos. noted above , Rs.379367.32 (Rupees Three Lakhs seventy nine thousand and three hundred and sixty seven and thirty two paise only) on account of interest earned during the period 2007-08, Rs.50219/-- (Rupees Fifty thousand two hundred and nineteen only) on account of balance refund of Computer purchase , Rs.13000/- (Rupees Thirteen thousand only) on account of refund of Teachers Grant , Rs.300/- (Three hundred only) on account of sale of Tender forms, Rs. 31517/- (Rupees Thirty one thousand five hundred and seventeen only) on account of EMD received , Rs.700/- (Rupees Seven hundred only) on account of refund of unspent balance on teachers training advance Rs.8927611.09/- (Rupees Eighty nine lakhs twenty seven thousand six hundred and eleven and nine Paise only) on account of unspent balance of the previous year , a sum of Rs.5284713/-- (Rupees Fifty two lakhs eighty four thousand seven hundred and thirteen only) has been utilized for the purpose for which it was sanctioned and Rs.5390666/- (Fifty three lakhs ninety thousand six hundred and sixty six only) has been given as advance towards the purpose for which it was sanctioned and that the balance Rs.7727335.41 (Rupees Seventy seven lakhs twenty seven thousand three hundred and thirty five and Forty one paise only) remaining unutilized at the end of the year will be adjusted towards the grants payable during the next year 2008-09.

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

Kinds of checks exercised

- 1.Audited Statements of Accounts (Copy enclosed)
- 2.Utilisation Certificate
- 3.Progress Report (Copy enclosed)

Dated: -18.02.2009

Signature of the State Project Director


State Project Director
Sarva Shiksha Abhiyan
Lakshadweep Sarva Shiksha Abhiyan State Mission Authority
U.T. of Lakshadweep
Kavaratti

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 there with .

Place : Ernakulam
Date :18.02.2009

For M.O.A. & MOHAN ASSOCIATES
Chartered Accountants


Sreejatha S. Kumar B.Com, FCA
Partner



SARVA SIKSHA ABHIYAN
DIRECTORATE OF EDUCATION KAVARATHI
UT OF LAKHADWEEP , KAVARATHI-682 555
Consolidated Annual Financial Statement

State : UT of Lakshadweep
Year ending 31st March 2008

(Rs.in Lakhs)

SOURCE & APPLICATION		SSA	NPEGEL	TOTAL
	Opening Balance			
a	Cash in hand	0.00	-	0.00
b	Cash at bank	89.28	-	89.28
c	Sources (Receipt)			
1	Fund from GOI	0.00	-	0.00
2	Fund from State Govt.	90.00	-	90.00
3	Interest	3.79	-	3.79
4	Others	0.96	-	0.96
Total		184.03		184.03

APPLICATION (Expenditure)		Approved AWP & B including Spill over	Expenditure incurred	Savings
a	Teacher salary	3.60	0.49	3.11
b	BRC	10.73	0.06	10.67
c	CRC	13.59	2.77	10.82
d	Civil Work	114.60	0.00	114.60
e	EGS/AIE	0.00		0.00
f	Free Text Book	0.00		0.00
g	Innovative Activities	50.00	7.38	42.62
h	IED	1.20	0.15	1.05
i	NPEGEL	0.00		0.00
j	School Maintenance grant	2.15	2.10	0.05
k	Management Cost	20.00	15.30	4.70
l	Research & Evaluation	0.60	0.56	0.04
m	School Grant	0.86	0.86	0.00
n	Teacher Grant	3.10	3.07	0.03
o	TLE	1.30	0.00	1.30
p	Teacher training	8.68	1.22	7.46
q	Community Training	0.06	-	0.06
r	SIEMAT			0.00
s	State Component			0.00
t	Out of School Children	4.70	0.00	4.70
u	Others			0.00
	Fixed Assets Purchased			
	Under Innovative activities			
	a) Computer & Printer		14.89	-14.89
	b) Purchase of Television		0.95	-0.95
	Under Management Cost			
	a) Computer & Printer		1.37	-1.37
	b) Furniture		0.25	-0.25
	c) Other equipments		1.22	-1.22
	f) Unspent balance refund			0.00
	g) Miscellaneous expenses		0.20	-0.20
Total		235.17	52.84	182.33

[Signature]
State Project Director
Sarva Shiksha Abhiyan
Kavarathi, Lakshadweep


SARVA SIKSHA ABHIYAN
DIRECTORATE OF EDUCATION KAVARATHI
UT OF LAKHADWEEP , KAVARATHI-682 555
Consolidated Annual Financial Statement

State : UT of Lakshadweep
Year ending 31st March 2008

(Rs.in Lakhs)

			Advance Payment	
a	Travelling Advance	0.00	0.90	-0.90
b	Civil work Advance	0.00	31.04	-31.04
c	Advance for Teachers training	0.00	1.96	-1.96
d	Research & Evaluation Advance	0.00		0.00
e	BRC	0.00	1.35	-1.35
f	CRC	0.00	4.05	-4.05
g	New Teacher salary	0.00	1.10	-1.10
h	Innovative activities	0.00	5.29	-5.29
i	Scholl Maintenance Grant	0.00	0.05	-0.05
j	Education For ALL	0.00	0.16	-0.16
k	Annual Budget preparion	0.00	0.24	-0.24
l	House hold Survey	0.00	0.17	-0.17
m	Training Programe RPs	0.00	0.41	-0.41
n	Community Training programme	0.00	0.06	-0.06
o	Education al Volunteers Salary	0.00	1.24	-1.24
p	Contingent advance to BRC / CRC	0.00	0.60	-0.60
q	Meeting Expenses	0.00	0.40	-0.40
r	Furniture Grant	0.00	3.90	-3.90
s	Teachers Learning Equipment	0.00	1.00	-1.00
	Total	0.00	53.92	-53.92

Closing Balance				
a	Cash in hand	0.00	0.00	0.00
b	Cash at Bank	0.00	77.27	0.00
	Total	235.17	77.27	0.00


State Project Director
Sarva Shiksha Abhiyan
Lakshadweep Sarva Shiksha Abhiyan State Mission Authority,
U.T. of Lakshadweep
Kavaratti

SARVA SIKSHA ABHIYAN
DIRECTORATE OF EDUCATION KAVARATHI
UT OF LAKHADWEEP , KAVARATHI-682 555
Consolidated Balance sheet as on 31.03.2008

Name of the SIS: LSSASMA

LIABILITIES	Sch	Current Year	Previous Year
Capital Fund			
Fund received ffrom Govt. of India			Nil
(a) SSA			Nil
Fund received ffrom state govt.			Nil
(a) SSA			Nil
Interest			
(a) SSA			
(b) NPEGEL			
Others			
Add : Excess of Income over Expenditure	1	22648193.41	16744037.09
Advance Repayable			
Emd Payable	2	11,839.00	
Closing Balance			
Total		22660032.41	16744037.09
ASSETS	Sch	Current Year	Previous Year
Fixed Assets	3		
Computer & Printers		3,057,536.00	1481348.00
Furniture		145,488.04	121285.00
Other Equipments		306,006.96	88793.00
Deposits			
(a) Deposit with others		3000.00	3000.00
Advance for Expenses	4		
(a) Tour Advance		120,000.00	30000.00
(b) Research & Evaluation			50000.00
(c) Teachers Training		195,510.00	42000.00
(d) BRC / RP salary		134,855.00	
(e) CRC / RP salary		405,000.00	
(f) New Teacher Salary		110,324.00	
(g) Innovative Activities		529,072.00	
(h) School Maintenance Grant		5,000.00	
(l) EFA programme		15,500.00	
(j) Annual Budget preparation		24,374.00	
(k) House hold Survey		16,518.00	
(l) Training Programme for SSA / RPs		41,000.00	
(n) Community Training Programme		6,000.00	
(o) Intervention to Out of School Children		123,913.00	
(p) Contingent Grant		60,000.00	
(q) Meeting Expenses		39,600.00	
(r) Furniture Grant to CRC / BRC		390,000.00	
(s) Teachers Learning Materials		100,000.00	
Advance for Civil work	5	9,104,000.00	6000000.00
Balance at Districts			
(a) Cash at bank			
(b) Cash in hand			
Closing Balnce at SPO			
(a) Cash at bank		7727335.41	6927611.09
(b) Cash in hand		0.00	0.00
Total		22660032.41	16744037.09

To be read with our report and Notes of even date

Place: Ernakulam
Date : 18.02.2009

For MOHAN & MOHAN ASSOCIATES
Chartered Accountants

Sreelatha S. Kumar B.Com FCA



[Signature]
State Project Director
Sarva Sliksa Abhiyan

SARVA SHIKSHA ABHIYAN
DIRECTORATE OF EDUCATION KAVARATTI
U.T OF LAKSHADWEEP, KAVARATTI - 682555
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 2008

<u>NAME OF ITEM</u>	<u>AMOUNT</u>
<u>SCHEDULE -1-</u>	
<u>Excess of Income over Expenditure</u>	
Opening balance as per last balance sheet	16,744,037.09
Add : Excess of Income over Expenditure for the year	5,904,156.32
	22,648,193.41
<u>Schedule -2</u>	
<u>EMD Payable</u>	
Emd received for Hire of Vehicle	2000.00
Emd received for Computer Purchase	9839.00
	11,839.00
<u>SCHEDULE -3</u>	
<u>Fixed Assets</u>	
<u>Computer & Accessories</u>	
Computer - 37 nos , Printer-12 nos, UPS- 2 nos	
Opening Balances	1481348.00
Add purchases during the year	
Computers - (36 Nos)	1348239.00
Printers - (29 Nos)	278168.00
Total	3107755.00
Less Amount refunded from NICS	50219.00
	3,057,536.00
<u>Furniture</u>	
Opening Balances	121285.00
Add purchase during the year	
Chair (2 Nos)	9607.52
Table (2 Nos)	10855.52
Almirah (1 No)	3740.00
Closing balance	145,488.04
<u>Other Equipments</u>	
Opening Balances	88793.00
Purchase during the year	
Television Sets (10 Nos)	95000.00
Digital Camera (1 No)	62398.96
Pedestral Fan (1 No)	1900.00
Photo Copier (1 No)	57915.00
closing balance	306,006.96
	3,509,031.00

[Signature]
 State Project Director
 Sarva Shiksha Abhiyan

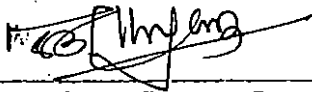
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SARVA SHIKSHA ABHIYAN
DIRECTORATE OF EDUCATION KAVARATTI
U.T OF LAKSHADWEEP, KAVARATTI - 682555
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 2008

<u>NAME OF ITEM</u>	<u>AMOUNT</u>
SCHEDULE - 4	
<u>Advances for Expenses</u>	
<u>Travelling Advance</u>	
Travelling Advance to Director of Education	
Opening Balance	30000
Add : Tour advance to Rajababu	30000
Add : Tour advance to Chandran & Ahammed	60000
Advance for teachers training Programme	120000.00
Advance to BRC / RP salary	195510.00
Advance to CRC / RP salary	134855.00
Advance to New Teacher Salary	405000.00
Advance to Innovative activities	110324.00
Advance to School maintenance Grant	529072.00
Advance for EFA Programme	5000.00
Advance for Annual Budget preparation	15500.00
Advance to House hold survey	24374.00
Advance for training programme for SSA/ Rps	16518.00
Advance to Community training programme	41000.00
Advance for Intervention to Out of school children	6000.00
Advance to Contingent Grant	123913.00
Advance for meeting expenses	60000.00
Advance for Furniture Grant to CRC / BRC	39600.00
Advance for Teachers Learning Materials	390000.00
	100000.00
	2,316,666.00
SCHEDULE - 5	
<u>Advance to Civil Works</u>	
Civil works advance to Executive Engineer PWD (14.03.07)	6000000
Civil works advance to Executive Engineer PWD (12.02.08)	3104000
	9,104,000.00

Place: Ernakulam
Date : 18.02.2009


State Project Director
Sarya Shiksha Abhiyan
Lakshadweep Sarya Shiksha Abhiyan State Mission Authority
U.T. of Lakshadweep
Kavaratti



DIRECTORATE OF EDUCATION KAVARATHI
UT OF LAKHADWEEP, KAVARATHI-682 555

Consolidated Income & Expenditure Account for the year ended 31.03.08

of the SIS-LSSASMA

Expenditure	SCH no	Current Year Amount	Previous Year Amount	Income	SCH no	Current Year Amount	Previous Year Amount
Teacher salary	10	0.00	0.00	Fund received from Govt. of India			
RC Salary	11	6500.00		(a) SSA		0.00	8747500.00
RC Salary	12	277410.00	511889.00	(b) NPEGEL			
Gov Teacher Salary		49144.00		Fund received from state govt.	6	9000000.00	2150000.00
Gov Work				(a) SSA			
SS/A.TE				(b) NPEGEL			
Gov Text Book	13	737912.00		Interest	7	379367.32	209521.48
Innovative Activities	14	15336.00		(a) SSA			
D		0.00		(b) NPEGEL			
NPEGEL				Others			
School Maintenance grant	15	210000.00	180000.00	Miscellaneous Income	8	300.00	
Management Cost	16	1530211.00	384547.50	Refund of Teachers traing Grant	9	13000.00	
Research & Evaluation	17	105750.00					
School Grant	18	86000.00	72000.00	Balance at Districts			
Teacher Grant	19	307000.00	208000.00	(a)			
E				(b)			
Teacher training	20	163248.00	116473.00				
Community Training		0.00					
EMAT							
State Component							
Others							
Computer & Printer							
Repairing Charges							
Travelling Expenses							
Unspent balance refund							
Miscellaneous Payments							
Unspent balance-Refund to MHRD							
Unpaid advance - Opening adjusted							
cess of income over Expenditure		5904156.32	963411.98				
Total		9392667.32	11107021.48	Total		9392667.32	11107021.48

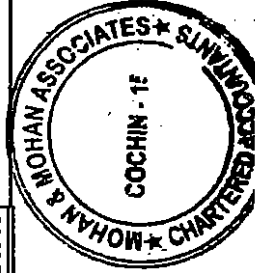
be read with our report and Notes of even date

For MOHAN & MOHAN ASSOCIATES

Chartered Accountants

Place: Ernakulam
Date: 18.02.2009

Sreelatha S. Kumar B.Com, FCA.



Signature of Director

State Project Director
Sarva Shiksha Abhiyan
Lakshadweep Sarva Shiksha Abhiyan State Mission Authority
U.T. of Lakshadweep

SARVA SHIKSHA ABHIYAN
DIRECTORATE OF EDUCATION KAVARATTI
U.T OF LAKSHADWEEP, KAVARATTI - 682555

SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT

Financial year 2007-2008

<u>NAME OF ITEM</u>	<u>AMOUNT</u>
<u>SCHEDULE -6</u>	
<u>Grant from State Govt</u>	
State Govt Grant (Fno 8/3/2006 -Edn (SSA) dtd 29.08.2007)	9000000.00
<u>SCHEDULE - 7.</u>	
<u>Interest from Bank</u>	
Interest from Syndicate bank	172050.38
Interest from Syndicate bank	207316.94
	379367.32
<u>Schedule-8</u>	
<u>Miscellaneous Income</u>	
Tender Receipts less Repaid	300.00
<u>Schedule -9</u>	
<u>Funds refunded by districts & Sub district Level</u>	
<u>Teacher Grant Refunded</u>	
Teacher Grant Refunded	13000.00
<u>SCHEDULE -10</u>	
<u>BRC Salary</u>	
BRC RP Salary	6500.00
<u>SCHEDULE -11</u>	
<u>CRC -Salary</u>	
Honorarium	37321.00
Honorarium	48737.00
Honorarium	4839.00
Honorarium	16672.00
Honorarium	29142.00
Honorarium	6667.00
Honorarium	5000.00
Honorarium	5000.00
Honorarium	7833.00
Honorarium	17167.00
Honorarium	99032.00
	277410.00
<u>Schedule -12</u>	
<u>New Teacher Salary</u>	
HM- Kadamat	8667.00
HM - Chetlat	5000.00
HM - Bitra	13145.00
HM- Kadamat	13666.00
HM - Bitra	8666.00
	49144.00

[Handwritten Signature]

State Project Director
Sarva Shiksha Abhiyan



DIRECTORATE OF EDUCATION KAVARATTI

U.T OF LAKSHADWEEP, KAVARATTI - 682555

SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT

Financial year 2007-2008

<u>NAME OF ITEM</u>	<u>AMOUNT</u>
SCHEDULE - 13	
<u>Innovative Activities</u>	
Exposure Trip to Students V th	59940.00
Printing charges of evaluation tools QP.	48314.00
preparation of Question Paper	83737.00
Cash Award for Innovative activity	5000.00
Exposure Trip Exps. To Junir. School	5462.00
Printing of Question Paper	106745.00
Supply of Play Material	428264.00
Transportation Of Play Material	450.00
	<u>737912.00</u>

SCHEDULE - 14**IED****CWSN- IED**

Salary of RP Staff	5000.00
Stationery Charges	981.00
Salary of RP Staff	5000.00
Honorarium	4355.00
	<u>15336.00</u>

Schedule -15**School Maintenance Grant**

School Maintenance Gran 108	210000.00
Androt, Minicoy, Agatti, Amini, Chelat, Kiltan , Kadamath, Kalpeni	

SCHEDULE - 16**Management Cost**

Travelling Expenses	180715.00
Salary & Allowances	507424.00
Honararium	239,873.00
Vehicle Hire charges	117295.00
Telephone Charges	27870.00
Postage , printing & Stationery	81119.00
Food Expenses	10882.00
Audit Fee Paid	19460.00
Repairs & maintenance	4194.00
Advertisement Charges	12446.00
Pravesanotsav expenses	4500.00
Tour Expenses for SSA - Training Programme	64417.00
Tour Expenses to BRC / CRC	126904.00
Tour Expenses to Preprimary Teachers training programme	129418.00
Cash Award to trainees	1500.00
Sundry Expenses	2194.00
	<u>1530211.00</u>

State Project Director
Sarva Shiksha Abhiyan

**SARVA SHIKSHA ABHIYAN
DIRECTORATE OF EDUCATION KAVARATTI
U.T OF LAKSHADWEEP, KAVARATTI - 682555**

**SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT
Financial year 2007-2008**

Schedule -17

Reaearch & Evaluation

Preparation of Question Paper
Manager, LGP, KVT

5000.00

50750.00

55750.00

50000.00

105750.00

Add: last year advance adjusted

SCHEDULE - 18

School Grant.

Grant to - HM- Bitra , Androt , Minicoy , Agatti, Amini
Chetlat, Kiltan Kadamath , Kalpeni

86000.00

SCHEDULE - 19

Teachers Grant

Teachers Grant to Various Schools

Grant to - HM- Bitra , Andr 118/07-08
Chetlat, Kiltan Kadamath , Kalpeni

307000.00

Shedule 20

Teacher Training programe Expenses

Teachers Training programe in Mathematics for Primary Teachers

39700.00

Training programe for Capacity Building to RPs

11500.00

Training programe on Approach & Evaluation for primary teachers

33180.00

Trainfg programe on Approach & Evaluation for

Primary school teacers (Agathy)

23122.00

Training programe on preparation of evaluation tools & teaching

14446.00

121948.00

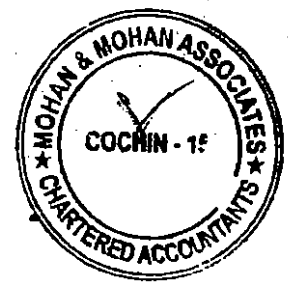
41300.00

163248.00

Add : last year Teachers training advance adjusted

[Handwritten Signature]

State Project Director
Sarva Shiksha Abhiyan
Lakshadweep Sarva Shiksha Abhiyan State Mission Authority
U.T. of Lakshadweep
Kavaratti

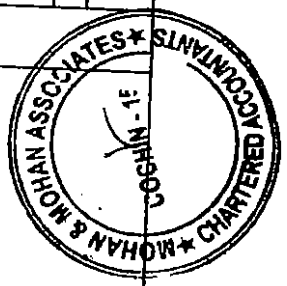


ce: Ernakulam
e: 18.02.2009

**MINISTRY OF EDUCATION KAVARATTI
U.T OF LAKSHADWEEP, KAVARATTI - 682555**

CONSOLIDATED RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2008

Receipts	Sch. No		Current year Amount		Previous Year Amount		Payments		Sch. No		Current year Amount		Previous Year Amount	
Opening Balance														
Cash at Bank			8927611.09		5380499			Expenditure at district & Sub-district level						
Cash in Hand								Teacher Salary				0.00		0
Inds recd from Govt of India								New Teachers Salary			49144.00			
SSA								BRC			6500.00			
NPEGEL								CRC			277410.00		511889	
								Civil Work						
Inds recd from State Govt.								BGS/AIE						
SSA								Free Text Book						
NPEGEL								Innovative activities						
								IED			737912.00			
Interest								NPEGEL			15336.00			
SSA								School Maintenance Grant						
NPEGEL								Management Cost			21000.00		180000	
Cellaneous Receipts								Research & Evaluation			1530211.00		355137	
Received								School Grant			55750.00			
								Teacher Grant			86000.00		72000	
								TLE			307000.00		208000	
Expenditure of Districts and Sub Districts level adjusted against advances								Teacher Training Expense			121948.00		116473	
Advances for Districts and sub District level programme activities adjusted								Community Training - State component						
Advances for State level programme activities adjusted								SIEMAT						
								Management Cost			0.00			
								Research & Evaluation						
								Supervision & Monitoring			0.00			
								others						
								Advances out standing						
								a) State Level						
Carry Forward								Total Carry Forward						
											18339495.41		16493110	
											3397211.00		1443499	



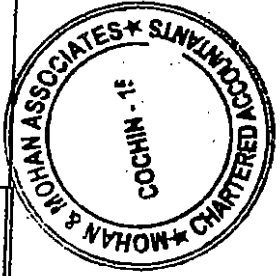
State Project Director
 Sarva Shiksha Abhiyan
 Lakshadweep Sarva Shiksha Abhiyan State Mission Authority
 U.T. of Lakshadweep
 Kavaratti

**DIRECTORATE OF EDUCATION KAVARATTI
U.T OF LAKSHADWEEP, KAVARATTI - 682555**

CONSOLIDATED RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2008

Receipts	Sch. No	Current year Amount	Previous Year Amount	Payments	Sch. No	Current year Amount	Previous Year Amount
B/F		18339495.41	16493110	B/F		3397211.00	1443499
		13000.00	0			90000.00	30000
unds refunded by districts & Sub - district level		50219.00		b) District & sub DistrictLevel		134855.00	
sachers Grant Refund				Tour Advance		405000.00	
efund from NICS/				Advance to BRC - RP Salary		110324.00	
				Advance to Honarium - CRC		529072.00	
				Advance to New Teacher salary		5000.00	
				Advance for Innovative activities		15500.00	
				Advance to school maintenance grant		24374.00	
				EFA Advance		16518.00	
				Annual Budget Preparation advance		41000.00	
				House hold survey advance		195510.00	42000
				Advance to Training programme for RPs		6000.00	
				Advance for teachers training Programme		123913.00	
				Advance to Community Training Programme		60000.00	
				Advance salary to E Vs		39600.00	
				Contingent advance to CRC/ BRC		390000.00	
				Advance for Meeting		100000.00	
				Advance for Furniture Grant		3104000.00	6000000
				Advance for TLE		0.00	50000
				Civil work Advance		19678.00	
				Research & Evaluation advance		1867824.00	
				Miscellaneous Payments			
				Miscellaneous Expenses			
				Purchase of Fixed Assets			
				Closing Balance			
				a) Cash at Bank		7727335.41	8927611
				b) Cash in hand			0
		18402714.41	16493110			18402714.41	16493110

Read with our report and Notes of even date
For MOHAN & MOHAN ASSOCIATES
 Chartered Accountants
 S. K. S.
Braaletha S. Kumar B.Com, FCA,
 Partner
 Ernakulam
 18.02.2009



State Project Director (State) Project Director
 Sarva Shiksha Abhiyan
 Lakshadweep Sarva Shiksha Abhiyan
 U.T. of Lakshadweep
 Kavaratti

Management Report

SARVA SHIKSHA ABHIYAN, STATE MISSION AUTHORITY, U.T.OF LAKSHADWEEP, KAVARATHY

We have examined the attached Balance Sheet of SARVA SHIKSHA ABHIYAN STATE MISSION AUTHORITY U. T. of Lakshadweep, Kavarathi - 682555 as at 31-03-2008 and Income and Expenditure Account for the year ended on that date. Based on the audit conducted by us we report as under

1. Accounts are maintained under cash basis of accounting
2. Qualified and experienced staff in the line of maintenance of accounts of double entry system of accounting is not in charge of accounts. The personnel in charge of accounts need more training in keeping the scheme accounts in double entry system of accounting.
3. Internal Control system of the organization is not adequate according to the volume of activities.
4. As cash book is not maintained on a regular basis it is not possible to verify whether the bank withdrawals are utilized timely and properly.
5. The Journal book were not maintained by the SSA
6. Comments on verification of cash book and supporting vouchers
 - a. Cash book were not maintained on a daily basis
 - b. Daily totaling and balancing of cash book were also not done .

c .No supporting vouchers were attached along with school wise utilization certificate . Only a general utilization certificate were obtained from Head Masters of Schools , hence it is not possible to verify whether the amount given were utilized for the purpose for which it is given. In most cases date were not seen mentioned in the utilization certificate . Therefore it is not possible to verify whether utilization certificates were obtained in time or not

d. Entries in the cash book are made based on the entries in the bank pass book and not as and when transactions takes place.

7. An amount of Rs. 31.04 Lakhs were given to Executive engineer , PWD as per the sanction order No- F. No-1/1/2007 Edu (SSA) during the previous year and an amount of Rs. Sixty Lakhs also paid during the last year 2006-07. The Quotation details , progress report of the work , Percentage of completion of the work etc. were not produced for verification . Hence the entire amount is classified as advance to civil work

8. As per para 74.2 all personal advances should be settled with in one month . In the case of the following advances delay in settlement were noted during the year

Sl. No	Nature of Advance	Vr. No.	Date of Advance	Date of Expenditure	Amount	Date of settlement
1	Teachers training programe	95	20/10/07	3/11/07 to 13/11/07	133000/-	13/12/07
2	Teachers training Programme	97	23/10/07	02/11/07 to 09/11/07	24780/-	14/12/07
3	Travel Advance	45	13/06/07	20/06/07 to 24/06/07	136000/-	09/08/07
4	Travel Advance	98	29/10/07	30/10/07 to 04/11/07	30000/-	06/12/07
5	Teachers training advance	169	09/11/07	27/10/07 to 28/10/07	7980/-	25/01/08
6	Training Advance	96	20/10/07	04/11/07 to 09/11/07	35280/-	13/12/07

9. The following Tour advances given to Mr. Raja Babu – Director were not seen settled during the previous year

1. Tour advance Rs.30000/- paid as per Bill No. 45/06-07 dated 13.03.07
2. Tour advance Rs.30000/-paid as per Bill No 11/07-08 dated 17.04.07

10. Opening Balances of Assets / Liabilities were taken from the audited statements of Previous years

11. In Consolidated annual financial statement difference between approved AWP & B and amount expended during the year were shown as savings and advance paid towards expenditure were shown under separate heading as advance paid

12. Bank Reconciliation statement as on 31.03.2008

Balance as per Cash Book	7727335.41
Less : Cheques / DD deposited but not yet cleared	
Date Amount	
14.12.07 1658/-	1658.00
Balance as per Bank Statement	7725677.41

13. Following irregularities were noted in Tenders

a. **Tender for hiring of Maruthi Van**

1. As per the Minutes of tender evaluation committee dated 21.11.2006 five quotations were received , only one quotation submitted were produced for verification.

2.. The DD No. 132902 submitted on 08.11.06 as EMD for the hiring of vehicle from Muhasin dated 20.11.06 were seen credited in the bank statement only on 21.05.07 .

3 Log sheet produced for audit were incomplete . As per the Log book submitted for verification details of places visited , the purpose of journey etc. were not seen mentioned

b. Tender for Computer , printer, Digital Camera etc.

1. As per the Minutes dated 04.08.07 of Tender evaluation committee it is noted that 8 tenders were received .But tender cost were not seen collected from the persons, Out of the above only 3 parties tender cost (Rs. 150*3) were seen deposited to Bank .

2.EMD of two parties refunded during the year itself and at the time of refund of EMD cost of tender fee also seen refunded to one party (HCL Info Systems Ltd .) .

c. Tender for Play Materials

1. As per the Minutes dated 23.11.2007 eleven tenders were received against the above tender .In all cases -tender cost were not seen collected from the parties .

14. No tenders were invited for supply of Photocopier , TV etc.

15 Procurement of Digital Camera is not included in the list of items to be procured by SSA as per para 107.2.6 of the Financial management and procurement Manual.

16. The Fixed Assets Register submitted were verified and it is noted that 20 Computers and 4 printers were supplied to Junior Basic School in Various Islands and 2 Computers and 3 printers were supplied to the Directorate of Education . Supply of Computers & Printers to Junior basic School & Department of Education were not Covered under SSA activity .

17.The value of Fixed Asset shown in the Balance Sheet is net of Value of the Fixed Asset after deducting the refund of Rs.50219/-received from NICS I paid towards purchase of Computer and Accessories.

18. The total number of printers purchased up to 31.03.2006 were 14 numbers in Fixed Asset Register as against the 12 numbers noted in the Balance Sheet for the year ended 31.03.2006 .

19 We have not conducted the Physical verification of Fixed assets and the report submitted were on the basis of the physical verification conducted by the Management of SSA

20. Refund received Rs.13000/- during the year from the Head Master Govt. High school Kavarathy is treated as income for the year . The total amount paid towards this is Rs.37000/- During the year 2006-07 and utilization certificate also produced for verification and hence treated as expenditure during last year and now it is refunded by the school

21. As per para 7.9 of Manual, all Demand drafts received should be deposited to bank as far as possible on the same day itself or next day positively so as to avoid cash in transit for long periods . In all cases , were Demand Draft received as EMD from unsuccessful bidders were not seen deposited to bank

22.. Subject to the above and our audit Report of even date read together with notes thereon, we report that.

- a) The existing accounting system with regard to book keeping of the project transactions, release of funds and monitoring of their utilization are not in accordance with accepted norms.
- b) The internal control over financial transactions and project activities are required to be strengthened.
- c) The internal audit system is to be strengthened considering the size of the project and nature of the expenditures.
- d) The advance shown at the end of the year are subject to reconciliation and confirmation.
- e) Reconciliation of amounts released to BRCs/ CRCs at periodic intervals were not carried out .
- f) There is no periodical review , Monitoring and supervision of advances given to BRCs/ CRCs.

23. Suggestions

- a. Proper accounting procedures has to be implemented in order to ensure accuracy of the expenditures on the project activities and financial reporting. The person in charge of the accounts should be imparted adequate training in maintenance of accounts and periodical reconciliation.
- b. There should be a system of periodical checking and supervision of funds released and expenditure incurred..
- c. Close monitoring of funds released towards civil works are to be carried out
- d. End use of funds to be closely monitored .Proper supporting to be attached with utilization certificate received .
- e .Importance should be given for maintenance of proper vouchers for funds released to implementing agencies and for their own expenditure.
- f. Cash book to be daily balanced and to be verified and attested by DDO.
- g. Stamped receipts to be obtained for all cash payments exceeding Rs.5000/-
- e. All the Vouchers to be verified and signed by Accounts officer /accountant
- f An EMD Register to be maintained and all EMDs received should be shown in the Register and photocopy of the DD receipts should also be kept.

Place: Ernakulam
Date: 18.02.2009

For MOHAN & MOHAN ASSOCIATES
Chartered Accountants


Sreelatha S. Kumar B.Com. FCA
Partner



**SARVA SHIKSHA ABHIYAN ,DIRECTORATE OF
EDUCATION , U.T.OF LAKSHADWEEP, KAVARATHY**

**NOTES ATTACHED TO AND FORMING PART OF RECEIPTS AND PAYMENT
ACCOUNT, INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED
31.03.2008 AND BALANCESHEET AS AT 31.03.2008**

1. The accounts are maintained under Cash basis of accounting and Financial statements are prepared accordingly.
- 2.The aggregate amount of Grant received during the year is accounted as income of the SSA
3. The funds released to district and sub district level are initially classified as advances .These advances shall be adjusted based on the expenditure statement / utilization certificate received in state implementation society of having spent the funds . Advances if not actually spent for which accounts have not been settled should be shown as advances and not as expenditure ..
- 4.An amount of Rs. 31.04 lakhs paid to Executive Engineer PWD for civil works during the year and an amount of Rs. 60/- Lakhs also paid during the last year 2006-07 to wards Civil works . The Quotation details , progress report of the work , Percentage of completion of the work etc. were not produced for verification . Hence the entire amount is classified as advance to civil work
- 5.As a policy of the SSA and as per the practice followed in the earlier years, no depreciation is provided on fixed assets, as the society is a non- profit making Entity.

Place : Ernakulam
Date :16.01.2008




State Project Director