O. No.: Rmsa/Acct/Audit Report/ (7/15)/2015/72. Date: 31 Jan., 2015

To,

Rajkumar Maurya,
Under Secretary (RMSA-II & CDN),
Department of School Education of Literacy
Room No. 408, C-Wing,
Ministry of Human Resource & Development,
Shashtri Bhavan,
New Delhi.


Dear Sir,

With respect to above subject we are submitting consolidated Audit Report of RMSA, Girls hostel 2013-14 consisting as follows
1) Receipt & Payment,
2) Income & Expenditure,
3) Balance Sheet as on 31st March 2014,
4) Utilization Certificates of Recurring & Non-recurring
5) Independent Auditor’s Report.
6) Procurement Audit Certificate
7) Management Letter.

Yours,

State Project Director
MPSP, Mumbai.

Cop/for information
1) Ankita Mishra, Deputy Secretary, MHRD, New Delhi.
Copy to: Select File.
Maharashtra Prathamik Shikshan Parishad, Mumbai Maharashtra

RASHTRIYA MADHYAMIK SHIKSHA ABHIYAN & Girls Hostel Audit Report 2013-14

1st FLOOR, BAL BHAVAN, NETAJI SUBHASH MARG, OPP. GOVT. PRESS, CHARNI ROAD (W)
MUMBAI – 400 008.
PHONE No.: 022- 23639305
EMAIL ID: RMSAMAHARASHTRA@GMAIL.COM
INDEPENDENT AUDITOR’S REPORT

To,
The State Project Director
Maharashtra Prathamik Shiksha Parishad
Jawahar Bal Bhawan
Netaji Subhas Marg, Charni Road
Mumbai, Maharashtra

1. Report on the Financial Statements
We have audited the accompanying financial statements of the Maharashtra Prathamik Shiksha Parishad, Mumbai for Girls Hostel State Project Office, which comprise the Balance Sheet as at 31st March’ 2014, Receipts & Payment Account and Income & Expenditure Account for the year ended 31st March’ 2014, and a summary of significant accounting policies and other explanatory information, which we have signed under reference to this report.

2. Management’s Responsibility for the Financial Statements
Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position & financial performance. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.
3. Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Society's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

Subject to our observation we report that:

a. We have obtained all the information and explanation which to the best of our knowledge and belief were necessary for the purpose of our audit.

b. Subject to our observation stated here in above the Balance Sheet, Receipt & Payment Accounts and the Income and expenditure Accounts dealt with by this report are in agreement with the books of accounts maintained at State Project Office and produced before us.

c. The financial statements dealt by this report are to be approved by the executive committee of the society. The approval of the executive committee of the society in relation to the accounts dealt with by these report was not available for our verification and hence the compliance of the requirement of draft manual could not be verified.

4. Auditor's Opinion

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give the information required in the manner so required and give a true and fair view in conformity with the accounting principle generally accepted in India:
(a) In the case of Balance sheet, of the state of affairs of Maharashtra Prathamik Shiksha Parishad, Girls Hostel as at 31st March, 2014; and

(b) In the case of Income & Expenditure Account, of the surplus relating to Maharashtra Prathamik Shiksha Parishad, Girls Hostel for the year ended the 31st March 2014; and

(c) In the case of Receipt & Payment Account pertaining to Receipt and payment of Maharashtra Prathamik Shiksha Parishad, Girls Hostel for the year ended on 31st March 2014.

Bikash Kumar Gupta  
Partner, K. K. Chanani & Associates
FRN No.: 0322232E
M. No.: 302730

Mumbai, 9th January' 2015
INDEPENDENT AUDITOR'S REPORT

To,
The State Project Director
Rashtriya Madhyamik Shiksha Abhiyan
Mumbai, Maharashtra

1. Report on the Financial Statements

We have audited the accompanying financial statements of the Rashtriya Madhyamik Shiksha Abhiyan, Mumbai State Project Office, which comprise the Consolidated Balance Sheet as at 31st March’ 2014, Consolidated Receipts & Payment Account and Consolidated Income & Expenditure Account for the year ended 31st March’ 2014, and a summary of significant accounting policies and other explanatory information, which we have signed under reference to this report.


Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position & financial performance. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

3. Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.
An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Society's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

4. Attention is invited to the matters in the attached Annexure to this Audit Report and notes to Accounts:


b. Non-availability of appropriate date of certain districts and schools.

Subject to our observation in Para 4 above read with Annexure to this Audit Report that is attached hereto and forms part of this Audit Report we report that:

a. We have obtained all the information and explanation which to the best of our knowledge and belief were necessary for the purpose of our audit.

b. In our opinion, the state office, the various schools and districts and the board's referred to above need to introduce the system to ensure that proper books of accounts as required in the draft manual are kept so far as it appears from our examination of such books.

c. Subject to our observation stated here in above the Balance Sheet, Receipt & Payment Accounts and the Income and expenditure Accounts dealt with by this report are in agreement with the books of accounts maintained at SPO and produced before us.

d. The financial statements dealt by this report are to be approved by the executive committee of the society. The approval of the executive committee of the society in relation to the accounts dealt with by these report was not available for our verification and hence the compliance of the requirement of draft manual could not be verified.
4. Auditor's Opinion

In our opinion and to the best of our information and according to the explanations given to us, except as stated in Para 1 to 4 and for the effects of the matter described in Management Letter (Annexure) for Basis for Qualified opinion, the financial statements give the information required in the manner so required and give a true and fair view in conformity with the accounting principle generally accepted in India:

(a) In the case of Consolidated Balance sheet, of the state of affairs of Rashtriya Madhyamik Shiksha Abhiyan, as at 31st March, 2014; and

(b) In the case of Consolidated Income & Expenditure Account, of the deficit relating to Rashtriya Madhyamik Shiksha Abhiyan, for the year ended the 31st March 2014; and

(c) In the case of Consolidated Receipt & Payment Account pertaining to Receipt and Payment of Rashtriya Madhyamik Shiksha Abhiyan (RMSA) for the year ended on 31st March 2014.

Bikash Kumar Gupta  
Partner, K. K. Chanani & Associates  
FRN No.: 0322232E  
M. No.: 302730

Mumbai, the 17th January' 2015
## RASHTRIYA MADHYAMIK SHIKSHA ABHIYAN
### CONSOLIDATED STATE PROJECT OFFICE

#### CONSOLIDATED RECEIPTS & PAYMENTS A/c FOR THE YEAR ENDED 31st MARCH 2014

<table>
<thead>
<tr>
<th>Head</th>
<th>REVENUE</th>
<th>AMOUNT (Rs.)</th>
<th>PAYMENTS</th>
<th>AMOUNT (Rs.)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>OPENING BALANCE</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>At SPO</strong></td>
<td>Cash at Bank</td>
<td>4,420,201</td>
<td>Bank Charges</td>
<td>25,604,000</td>
</tr>
<tr>
<td></td>
<td>Cash in Hand</td>
<td>3,942,779</td>
<td>Cash at Hand &amp; in supplies</td>
<td>570,377,873</td>
</tr>
<tr>
<td></td>
<td>Advances</td>
<td>106,564</td>
<td>Advances Given</td>
<td>95,998,815</td>
</tr>
<tr>
<td><strong>At Districts &amp; Schools</strong></td>
<td>Cash at School</td>
<td>2,151,413</td>
<td>Bank Charges</td>
<td>25,604,000</td>
</tr>
<tr>
<td></td>
<td>Cash in Hand</td>
<td>24,333,496</td>
<td>Cash at School</td>
<td>570,377,873</td>
</tr>
<tr>
<td></td>
<td>Advances</td>
<td>161,492</td>
<td>Advances Given</td>
<td>95,998,815</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Difference in Opening Balance</td>
<td>25,604,000</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td><strong>Total</strong></td>
<td>1,130,476,778</td>
</tr>
</tbody>
</table>

**For K. K. Channal & Associates**

**For Maharashtra Prathamiik Shiksha Parishad**

**State Project Director**
## MAHARASHTRA PRATHAMIK SHIKSHA PARISHAD
### GIRLS HOSTEL

**RECEIPTS & PAYMENTS A/c FOR THE YEAR ENDED 31st MARCH 2014**

<table>
<thead>
<tr>
<th>Receipt</th>
<th>Amount</th>
<th>Payment</th>
<th>Amount</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash in Hand</td>
<td>260,184,702</td>
<td>260,184,702</td>
<td>291,751,638</td>
<td>291,751,638</td>
</tr>
<tr>
<td>Cash at Bank</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Grant - in - Aid</td>
<td>26,349,000</td>
<td></td>
<td>26,349,000</td>
<td></td>
</tr>
<tr>
<td>- from Central Govt</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>- from State Govt</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2012 (151/12) Rs. 7 dated 07 10 2013</td>
<td>26,349,000</td>
<td></td>
<td>26,349,000</td>
<td></td>
</tr>
<tr>
<td>Bank Interest</td>
<td>5,217,936</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>291,751,638</td>
<td><strong>Total</strong></td>
<td>291,751,638</td>
<td></td>
</tr>
</tbody>
</table>

For K. K. Chanani & Associates
Chartered Accountants

For Maharashtra Prathamik Shiksha Parishad
Girls Hostel

Bikash Kumar Gupta
Partner
Membership No: 302730
Mumbai, the 9th January 2015

State Project Director
## RASHTRIYA MADHYAMIK SHIKSHA ABHIYAN
### CONSOLIDATED STATE PROJECT OFFICE

### CONSOLIDATED INCOME & EXPENDITURE A/c FOR THE YEAR ENDED 31st MARCH 2014

<table>
<thead>
<tr>
<th>EXPENDITURE</th>
<th>Amount (Rs.)</th>
<th>Amount (Rs.)</th>
<th>INCOME</th>
<th>Amount (Rs.)</th>
<th>Amount (Rs.)</th>
</tr>
</thead>
<tbody>
<tr>
<td>At SPO</td>
<td>19,069,815</td>
<td>19,158,631</td>
<td>Grant - in - Aid</td>
<td>F 3 - 1/2013 RMSA II dated 31-12-2013</td>
<td>76,913,000</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>- from Central Govt</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>88,816</td>
<td></td>
<td>Grant - in - Aid</td>
<td>RMSA 2013 (15/13)'SE 7 dated 13-08-2013</td>
<td>32,843,000</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>- from State Govt</td>
<td>RMSA 2013 (32/13)'SE 7 dated 03-01-2014</td>
<td>2,400,000</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Grant - in - Aid</td>
<td>RMSA 2014 (02/14)'SD 6 dated 20-03-2014</td>
<td>22,604,000</td>
</tr>
<tr>
<td>At Districts' Schools &amp; Institutions</td>
<td>29,095,079</td>
<td>193,599,888</td>
<td>Other Receipts</td>
<td>At SPO</td>
<td>501,438</td>
</tr>
<tr>
<td>At Districts (Annexure - 1)</td>
<td>96,466,193</td>
<td></td>
<td>At Districts &amp; Schools</td>
<td>4,550,710</td>
<td>5,521,448</td>
</tr>
<tr>
<td>At Schools (Annexure - 2)</td>
<td>67,998,816</td>
<td></td>
<td>Bank Interest</td>
<td>At SPO</td>
<td>5,151,143</td>
</tr>
<tr>
<td>At Institutions (Annexure - 3)</td>
<td></td>
<td></td>
<td>At Districts &amp; Schools</td>
<td>24,335,896</td>
<td>20,648,534</td>
</tr>
<tr>
<td>Bank Charges</td>
<td>45,060</td>
<td></td>
<td>At Institutions</td>
<td>161,495</td>
<td>29,458,534</td>
</tr>
<tr>
<td>At Districts &amp; Schools</td>
<td></td>
<td></td>
<td>Excess of Expenditure Transferred to Capital Fund</td>
<td>40,017,897</td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>212,763,579</td>
<td>Total</td>
<td>212,763,579</td>
<td>Total</td>
<td>212,763,579</td>
</tr>
</tbody>
</table>

For K. K. Chennani & Associates
Chartered Accountants

For Maharashtra Pradeshik Shiksha Parishad
Rashtriya Madhyamik Shiksha Abhiyana

Signature: For Project Director
# MAHARASHTRA PRATHAMIK SHIKSHA PARISHAD

## GIRLS HOSTEL

**INCOME & EXPENDITURE A/c FOR THE YEAR ENDED 31st MARCH 2014**

<table>
<thead>
<tr>
<th>Expenditure</th>
<th>Amount</th>
<th>Income</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Excess of income over expenditure to be carried forward to Balance Sheet</td>
<td>31,566,936</td>
<td>Grant - in - Aid</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>- from Central Gov</td>
<td>26,349,600</td>
</tr>
<tr>
<td></td>
<td></td>
<td>- from State Gov</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>2012 (15/12) SE 7 dated 07 10 2013</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Bank Interest</td>
<td>5,217,300</td>
</tr>
<tr>
<td></td>
<td><strong>31,566,936</strong></td>
<td></td>
<td><strong>31,566,936</strong></td>
</tr>
</tbody>
</table>

For K. K. Chanaani & Associates
Charged Accountants
Bikash Kumar Gupta
Partner
Membership No: 302730
Mumbai, the 9th January' 2015

For Maharashtra Prathamik Shiksha Parishad
Girls Hostel
State Project Director
### RASHTRIYA MADHYAMIK SHIKSHA ABHIYAN

**CONSOLIDATED STATE PROJECT OFFICE**

**CONSOLIDATED BALANCE SHEET AS ON 31st MARCH 2014**

<table>
<thead>
<tr>
<th>LIABILITIES</th>
<th>Amount (Rs.)</th>
<th>Amount (Rs.)</th>
<th>Amount (Rs.)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Opening Balance</td>
<td>975,801,870</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Difference in Opening Balance</td>
<td>10,362,480</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Less: Excess of Expenditure transferred from Int &amp; Dep A/c</td>
<td>986,164,350</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Liabilities at Districts, Schools &amp; Boards</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>As per last year (Annexure - 5)</td>
<td>945,761,453</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Salary Payable</td>
<td>6,936,731</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total Liabilities</td>
<td>952,698,184</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>ASSETS</th>
<th>Amount (Rs.)</th>
<th>Amount (Rs.)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fixed Assets (Annexure - 6)</td>
<td></td>
<td>33,480,284</td>
</tr>
<tr>
<td>At SPO</td>
<td></td>
<td></td>
</tr>
<tr>
<td>At Districts &amp; Schools</td>
<td>86,102,524</td>
<td>116,582,806</td>
</tr>
<tr>
<td>Current Assets &amp; Advances</td>
<td></td>
<td></td>
</tr>
<tr>
<td>At SPO</td>
<td></td>
<td>10,362,480</td>
</tr>
<tr>
<td>At Districts &amp; Schools</td>
<td>129,107,188</td>
<td></td>
</tr>
<tr>
<td>At Institutions</td>
<td>19,956,486</td>
<td>149,426,154</td>
</tr>
<tr>
<td>Total Current Assets &amp; Advances</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Less: Excess of Expenditure transferred to current Assets &amp; Advances from Int &amp; Dep A/c</td>
<td>945,761,453</td>
<td>855,767,473</td>
</tr>
<tr>
<td>Total Assets</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

| Total | 952,698,184 | Total | 952,698,184 |

For K. K. Channani & Associates

Chetawen Associates

Sikandar, Kumar Gupta

Part -

Membership No: 302730

Mumbai, the 17th January, 2015

For Maharashtra Prathamik Shiksha Parishad

Rashtriya Madhyamik Shiksha Abhiyana

State Project Director
# MAHARASHTRA PRATHAMIK SHIKSHA PARISHAD

## GIRLS HOSTEL

**BALANCE SHEET AS ON 31st MARCH 2014**

<table>
<thead>
<tr>
<th>LIABILITIES</th>
<th>Amount (Rs.)</th>
<th>Amount (Rs.)</th>
<th>ASSETS</th>
<th>Amount (Rs.)</th>
<th>Amount (Rs.)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Capital Fund</td>
<td></td>
<td></td>
<td>Current Assets</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Opening Balance</td>
<td>260,184,702</td>
<td></td>
<td>Cash In Hand</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Add: Transferred from Inc &amp; Exp A/c</td>
<td>31,566,936</td>
<td>291,751,638</td>
<td>Cash at Bank</td>
<td>291,751,638</td>
<td>291,751,638</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>291,751,638</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

For K. K. Chanani & Associates
Chanani & Associates

Sikash Kumar Gupta
Partner
Membership No: 302730
Mumbai, the 9th January 2015

For Maharashtra Prathamik Shiksha Parishad
Girls Hostel
State Project Director
## Annexure - 1

<table>
<thead>
<tr>
<th>Recurring Expenditure at SPO</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>MMER (Annexure - 1A)</td>
<td>12,009,221</td>
</tr>
<tr>
<td>Handbook for Tech. Qly. Int. Exp.</td>
<td>904,179</td>
</tr>
<tr>
<td>Inservice Tech. Training Expenses</td>
<td>648,488</td>
</tr>
<tr>
<td>Head Master Training Expenses</td>
<td>1,368,580</td>
</tr>
<tr>
<td>Other Teachers Training Expenses</td>
<td>4,139,347</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>19,069,815</strong></td>
</tr>
</tbody>
</table>

## Annexure - 1A

<table>
<thead>
<tr>
<th>MMER</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Advertisement Exp</td>
<td>3,680</td>
</tr>
<tr>
<td>Audit Fees</td>
<td>674,160</td>
</tr>
<tr>
<td>Electricity Bill</td>
<td>162,738</td>
</tr>
<tr>
<td>Hon. Contractual Staff</td>
<td>3,163,088</td>
</tr>
<tr>
<td>Meeting Exp</td>
<td>196,048</td>
</tr>
<tr>
<td>Misc Mgt Exp</td>
<td>78,208</td>
</tr>
<tr>
<td>Office Exp</td>
<td>331,737</td>
</tr>
<tr>
<td>Office Rent</td>
<td>164,000</td>
</tr>
<tr>
<td>Postage &amp; Telegram</td>
<td>10,000</td>
</tr>
<tr>
<td>Printing &amp; Stationery</td>
<td>71,382</td>
</tr>
<tr>
<td>Renovation &amp; Repair Exp</td>
<td>1,012</td>
</tr>
<tr>
<td>Staff Salary</td>
<td>6,177,029</td>
</tr>
<tr>
<td>Telephone Bill</td>
<td>93,649</td>
</tr>
<tr>
<td>Travelling Exp</td>
<td>882,490</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>12,009,221</strong></td>
</tr>
</tbody>
</table>

## Annexure - 2

<table>
<thead>
<tr>
<th>Recurring Expenditure at DPO</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Book Fair</td>
<td>2,223,881</td>
</tr>
<tr>
<td>District SMDC Training</td>
<td>129,694</td>
</tr>
<tr>
<td>Carrier Fair</td>
<td>9,683,661</td>
</tr>
<tr>
<td>Data Computer</td>
<td>112,080</td>
</tr>
<tr>
<td>Yashada Training</td>
<td>468,690</td>
</tr>
<tr>
<td>9th Sampadnauk Chachani</td>
<td>546,850</td>
</tr>
<tr>
<td>RMSA Purv-Tayari</td>
<td>77,831</td>
</tr>
<tr>
<td>TDS &amp; Service Tax Paid</td>
<td>132,706</td>
</tr>
<tr>
<td>Other Recurring Expenditure</td>
<td>15,719,686</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>29,095,079</strong></td>
</tr>
</tbody>
</table>
## Annexure - 3

<table>
<thead>
<tr>
<th>Recurring Expenditure at Schools</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>School Grant</td>
<td>44,787,572</td>
</tr>
<tr>
<td>Minor Repair</td>
<td>7,793,767</td>
</tr>
<tr>
<td>Science Kit</td>
<td>7,973,567</td>
</tr>
<tr>
<td>Kishori Utarsh Munch</td>
<td>7,022,671</td>
</tr>
<tr>
<td>Self Defence Training</td>
<td>5,953,606</td>
</tr>
<tr>
<td>SMDC Training</td>
<td>4,735,277</td>
</tr>
<tr>
<td>Principal Training</td>
<td>139,019</td>
</tr>
<tr>
<td>SC/ST Learning Kit</td>
<td>14,281,112</td>
</tr>
<tr>
<td>Book Grant</td>
<td>1,239,471</td>
</tr>
<tr>
<td>Other Recurring Expenditure</td>
<td>2,540,131</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>96,466,193</strong></td>
</tr>
</tbody>
</table>

## Annexure - 4

<table>
<thead>
<tr>
<th>Recurring Expenditure at Institutions</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>YASHDHA</td>
<td>11,301,911</td>
</tr>
<tr>
<td>MSCERT</td>
<td>13,009,752</td>
</tr>
<tr>
<td>IVGS</td>
<td>3,600</td>
</tr>
<tr>
<td>SISE</td>
<td>26,096,551</td>
</tr>
<tr>
<td>MIEPA</td>
<td>1,692,245</td>
</tr>
<tr>
<td>DIET</td>
<td>6,889,515</td>
</tr>
<tr>
<td>Accenture</td>
<td>4,424,233</td>
</tr>
<tr>
<td>British Council</td>
<td>4,580,809</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>67,998,616</strong></td>
</tr>
</tbody>
</table>

## Annexure - 5

<table>
<thead>
<tr>
<th>Liabilities at Districts, Schools &amp; Boards</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Money Payable to District Education Officer</td>
<td>9,777</td>
</tr>
<tr>
<td>Other Funds Received</td>
<td>5,062,096</td>
</tr>
<tr>
<td>Schools not yet Distributed</td>
<td>975,000</td>
</tr>
<tr>
<td>Money Payable to Head Master</td>
<td>859,478</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>6,906,351</strong></td>
</tr>
</tbody>
</table>
## Annexure - 6

<table>
<thead>
<tr>
<th>Fixed Assets</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>At SPO</strong></td>
<td></td>
</tr>
<tr>
<td>Civil Works</td>
<td></td>
</tr>
<tr>
<td>Opening Balance</td>
<td>13,871,258</td>
</tr>
<tr>
<td>Add: Addition during the year</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>13,871,258</td>
</tr>
<tr>
<td>Computers</td>
<td></td>
</tr>
<tr>
<td>Opening Balance</td>
<td>18,016,553</td>
</tr>
<tr>
<td>Add: Addition during the year</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>18,016,553</td>
</tr>
<tr>
<td>Furnitures &amp; Fixtures</td>
<td></td>
</tr>
<tr>
<td>Opening Balance</td>
<td>1,481,240</td>
</tr>
<tr>
<td>Add: Addition during the year</td>
<td>111,233</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>1,592,473</td>
</tr>
<tr>
<td><strong>At Districts &amp; Schools</strong></td>
<td></td>
</tr>
<tr>
<td>Civil Works</td>
<td></td>
</tr>
<tr>
<td>Opening Balance</td>
<td>660,901</td>
</tr>
<tr>
<td>Add: Addition during the year</td>
<td>85,441,623</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>86,102,524</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td>119,582,808</td>
</tr>
</tbody>
</table>

## Annexure - 7

<table>
<thead>
<tr>
<th>Advances at Districts, School &amp; Boards</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Unutilized School Grant</td>
<td>300,000</td>
</tr>
<tr>
<td>Receivables from YASHDA to MIEPA</td>
<td>566,217</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td>866,217</td>
</tr>
</tbody>
</table>
RASHTRIYA MADHYAMIK SHIKSHAN ABHIYAN
CONSOLIDATED UTILISATION CERTIFICATE FOR THE YEAR ENDED 31st MARCH 2014

<table>
<thead>
<tr>
<th>Sr. No.</th>
<th>Particulars</th>
<th>RMSA Recurring Amount (in Rs.)</th>
<th>RMSA Non-Recurring Amount (in Rs.)</th>
<th>Total (A)</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Opening balance (A)</td>
<td>124,909,597</td>
<td>64,594,000</td>
<td>189,503,597</td>
<td></td>
</tr>
<tr>
<td></td>
<td>As per Last Audit Report</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Adjustments in Opening Balance</td>
<td>10,362,480</td>
<td></td>
<td>10,362,480</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Advance Outstanding Previous Year</td>
<td>121,910,623</td>
<td></td>
<td>121,910,623</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Adjustment in Opening Balance of Advances</td>
<td>165,000</td>
<td></td>
<td>165,000</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Total (A)</td>
<td>357,347,700</td>
<td>701,126,831</td>
<td>1,058,474,531</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Grant Received</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Government of India</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>RMSA 2013 (15/13)/SE 7 dated 31.12.2013</td>
<td>76,813,000</td>
<td></td>
<td>76,813,000</td>
<td></td>
</tr>
<tr>
<td></td>
<td>RMSA 2014 (16/14)/SE 7 dated 01.01.2014</td>
<td>32,843,000</td>
<td></td>
<td>32,843,000</td>
<td></td>
</tr>
<tr>
<td></td>
<td>RMSA 2014 (16/14)/SE 7 dated 01.01.2014</td>
<td>2,400,000</td>
<td></td>
<td>2,400,000</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Total (B)</td>
<td>137,666,000</td>
<td>74,043,000</td>
<td>211,709,000</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Bank Interest</td>
<td>29,648,534</td>
<td>-</td>
<td>29,648,534</td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>Other Receipts</td>
<td>5,052,148</td>
<td>-</td>
<td>5,052,148</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Total (C.)</td>
<td>142,700,682</td>
<td>79,095,634</td>
<td>221,796,316</td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>Expenditure (Grant in Aid General)</td>
<td>2,763,579</td>
<td>85,552,866</td>
<td>88,316,435</td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>Advance Outstanding</td>
<td>149,438,293</td>
<td>-</td>
<td>149,438,293</td>
<td></td>
</tr>
<tr>
<td>7</td>
<td>Fund in Transit</td>
<td>25,604,000</td>
<td>-</td>
<td>25,604,000</td>
<td></td>
</tr>
<tr>
<td>8</td>
<td>Closing Balance at Cash/Bank</td>
<td>41,902,610</td>
<td>615,573,575</td>
<td>657,476,185</td>
<td></td>
</tr>
</tbody>
</table>

Certified that out of Rs.13,76,60,000.00 (Rs. Thirteen Crore Seventy Six Lakh Sixty Thousand Only) of Grant-in-Aid sanction during the year 2013-14 in favour of Rashtriya Madhyamik Shiksha Abhiyan vide Ministry of Human Resource Development, Department of School Education and Literacy Rs.7,68,13,000.00 (Rs. Seven Crore Sixty Eight Lakh Thirteen Thousand Only) received from Government of India and Rs.6,08,47,000.00 (Rs. Six Crore Eighty Four Lakh Seventy Thousand Only) received as State share from Government of Maharashtra, Rs.2,96,48,534.00 (Rs. Two Crore Ninety Six Lakh Forty Eight Thousand Five Hundred Thirty Four Only) on account of Interest earned, Rs.80,52,148.00 (Rs. Fifty Lakh Fifty Two Thousand One Hundred Forty Eight Only) on account of Other receipts during the year and on account of un-spent balance of previous year Rs.95,84,74,531.00 (Rs. Ninety Five Crore Eighty Four Lakh Seventy Four Thousand Five Hundred Thirty One Only), a sum of Rs.29,83,16,435.00 (Rs. Twenty Nine Crore Eighty Three Lakh Fourteen Thousand Four Hundred Thirty Five Only) has been utilized for the purpose for which it was sanctioned and the balance of Rs.83,25,18,778.00 (Rs. Eighty Three Crore Twenty Five Lakh Eighteen Thousand Seven Hundred Thirty Eight Only) remain un-utilized, at the end of the year in form of Cash/Bank Balance Rs.65,74,685.00 (Rs. Sixty Five Crore Seventy Four Lakh Six Hundred Eighty Five Only) and Fund in Transit Rs.2,56,04,000.00 (Rs. Two Crore Fifty Six Lakh Four Thousand Only) with an net outstanding Advances of Rs.14,94,38,293.00 (Rs. Fourteen Crore Ninety Four Lakh Thirty Eight Thousand Two Hundred Ninety Three Only).

Certified that, We have satisfied ourselves that the condition on which the grant-in-Aid was sanctioned have been fully fulfilled and that we have exercised the following checks to see that the money was actually utilized for the purpose of which it was sanctioned.

For K. K. Channa & Associates
For Maharashtra Prathamik Shiksha Parishad

Membership No: 302730
State Project Director

Mumbai, the 17th January 2015
## Utilisation Certificate for the Year Ended 31st March 2014

<table>
<thead>
<tr>
<th>Sl. No</th>
<th>Particulars</th>
<th>Amount (Rs.)</th>
<th>Amount (Rs.)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Opening balance (A) (Note - 1)</td>
<td></td>
<td>260,184,702</td>
</tr>
<tr>
<td></td>
<td>- As per Last Audit Report</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Grant Received</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>- From Government of India</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>- From State Government 2012: (15/12) SE 7 dated 07.10.2013</td>
<td>26,349,000</td>
<td>26,349,000</td>
</tr>
<tr>
<td></td>
<td>Total (B)</td>
<td></td>
<td>26,349,000</td>
</tr>
<tr>
<td>3</td>
<td>Bank Interest</td>
<td></td>
<td>5,217,936</td>
</tr>
<tr>
<td>4</td>
<td>Other Receipt</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Total (C)</td>
<td></td>
<td>5,217,936</td>
</tr>
<tr>
<td>5</td>
<td>Closing Balance at Cash/Bank</td>
<td></td>
<td>291,751,638</td>
</tr>
<tr>
<td></td>
<td>Grand Total (A+B+C)</td>
<td></td>
<td>291,751,638</td>
</tr>
</tbody>
</table>

1. Certified that out of Rs.2,63,49,000/- (Rs. Two Crore Sixty Three Lakh Forty Nine thousand only) of Grant-in-Aid sanction during the Year 2013-14 in favour of Rashtriya Madhyamik Shiksha Abhiyan vide Ministry of Human Resource Development, Department of School Education and Literacy Rs.2,63,49,000/- (Rs. Two Crore Sixty Three Lakh Forty Nine thousand only) received as State share from Government of Maharashtra, on account of un-spent balance of previous year Rs.26,01,84,702/- (Rs. Twenty Six Crore One Lakh Eighty Four Thousand Seven Hundred Two only), a sum of Rs.52,17,936/- (Rs. Fifty Two Lakh Seventeen Thousand Nine Hundred Thirty Six only) earned on account of Bank Interest, and the balance of Rs.29,17,51,638/- (Rs. Twenty Nine Crore Seventeen Lakh Fifty One Thousand Six Hundred Thirty Eight only) remain un-utilised at the end of the year, in form of Cash/Bank Balance Rs.29,17,51,638/- (Rs. Twenty Nine Crore Seventeen Lakh Fifty One Thousand Six Hundred Thirty Eight only).

2. Certified that, We have Satisfied ourselves that the condition on which the grant-in-Aid was sanctioned have been fully fulfilled and that we have exercised the following checks to see that the money was actually utilized for the purpose of which it was sanctioned.

**Kinds of Checks Exercised**

i) Audited Statement of Account (Copy Enclosed)

ii) Utilisation received from executing units, records during sample visit

iii) Progress report

---

For K. K. Chanani & Associates  
Chartered Accountants

Bikash Kumar Gupta  
Partner  
Membership No: 302730  
Mumbai, the 9th January 2015

For Maharashtra Prathamik Shiksha Parishad, Girls Hostel  
State Project Director
PROCUREMENT AUDIT CERTIFICATE

This is to certify that we have gone through the Procurement Procedure used for the Maharashtra Prathmik Shikshan Parishad for the Rashtriya Madhyamik Shiksha Abhiyan (RMSA) for the year 2013-14 based on the audit of the records for the year 2013-14 for the State Project Office, 33 District Offices, Schools covered under RMSA, institutions like YASHDA, Pune; MEIPA, Aurangabad; SISE, Nagpur; MSCERT, Pune; MSCERT IVGS, Mumbai. We are satisfied that the procurement procedure prescribed in the Draft Manual of Financial Management and Procurement under RMSA scheme has been followed and the following deviations were observed.

<table>
<thead>
<tr>
<th>Sr. No.</th>
<th>Details</th>
<th>Deviations</th>
<th>Amount involved (declared as mis-procurement)</th>
</tr>
</thead>
<tbody>
<tr>
<td>As per the comments mentioned in the Audit Report Dated 17th January’ 2015 and the Annexure forming part of the Auditor’s Report.</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

State Project Director
Rashtriya Madhyamik Shiksha Abhiyan


As per our report of even date attached.

Bikash Kumar Gupta
Partner, K. K. Chanani & Associates
FRN No.: 0322232E
M. No.: 302730
Mumbai, the 17th January’ 2015

**Significant Accounting Policies and Notes Forming Parts of financial statements**

i. **Significant Accounting Policies**

a) **Basis of Accounting:**
The financial statements are prepared under historical cost convention and maintained on cash basis.

b) **Grant-in-Aid:**
The grant-in-aid received from Government of India and Government of Maharashtra is accounted on receipt basis.

c) **Income Recognition:**
Interest income is recognized on the receipt basis.

d) **Fixed Assets:**
All Fixed assets as reported in all financial statements are stated at historical cost.

e) **Depreciation:**
Depreciation has not been charged on any fixed assets.

f) **Utilization of Grant-in-Aid at the Board Level:**
The utilization of the funds has been accounted on the basis of utilization certificate received from boards.

Bikash Kumar Gupta
Partner, K. K. Chanani & Associates
FRN No.: 0322232E
M. No.: 302730

Abhiyan

Mumbai, the 17th January’ 2015
Date: 22nd January, 2015.

To,
KKC & Associates,
Chartered Accountants,
Mumbai.

Sub: Management Representation Letter.

Dear Sir,

This representation letter is provided to you in connection with statutory audit of Financial Statements of “Rashtriya Madhyamik Shiksha Abhiyan”, Mumbai for the year ended 31.03.2014. We acknowledge our responsibility for preparation of these financial statements in accordance with the manual on financial statement and procurement issued by ministry of Human Resource Development Government of India (manual) and the recognized accounting policies and practices, including the Accounting standards which has been issued by the institute of Chartered Accountants of India from time to time.

We confirm to the best of our knowledge and belief, the following representations:

1. Books of Accounts at state project office have been maintained in accordance with manual.
2. Cash balance in hand at state project office (Mumbai), 35 District Education Office and all the schools is in agreement with the balances stated in the balance sheet.
3. Cash at bank at State Project Office (Mumbai), 35 District Education Office and all the schools as appearing in balance sheet is duly reconciled with the bank passbook.
4. All advances stated in the Balance Sheet as at 31.03.2014 are fully recoverable and good.
5. There have been no events subsequent to the Balance Sheet date which require adjustments in the financial statements.
6. All items of Income and Expenditure for the year ended on 31.03.2014 have been duly accounted for as per the accounting policies followed.
7. Accounts should have been prepared on cash basis in double entry system.
8. There is no segregation between Capital (Except Civil Expenditure) and Revenue Expenditure all the expenditure other than Civil Works Expenditure incurred at various locations except at SPO are considered as Revenue Expenditure.
9. Funds released to various District Education Offices/Schools/Boards during the year have been received by the schools/district education offices and boards and the same are duly reflected in the bank pass book.

10. We had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of applicable laws, for safeguarding the assets of the firm and for preventing and detecting fraud and other irregularities. There have been no irregularities involving management or employees who have a significant role in the system of internal control that could have a material effect on the financial statements.

11. Annual accounts will be approved by the executive committee of the society in due course.

12. The financial statements are free of material misstatements and omissions. There are no material transactions that have not been properly recorded in the accounting records underlying the financial statements.

13. No fraud has come to notice during the period ended March, 2014 except if any disclosed in notes of accounts.

14. TDS has been deducted wherever applicable and same has been remitted to the government account with delays in some cases.

15. Auditors have discussed the audit report fully with us.

16. The queries raised by the Auditor on certain issues were solved by us by giving proper documentation.

17. The State Project Office has satisfactory title to all owned assets and are duly utilized for the business purpose only. There are no liens or encumbrances on such assets, nor has any asset been pledged as collateral, except for those as mentioned in schedule enclosed. None of the fixed assets have been revalued during the year.

18. That there is no personal expenditure debited to the profit & Loss Accounts, except those disclosed in notes of accounts.

For RMSA

State Project Director,
M.P.S.P., Mumbai.
Management Letter (Annexure to the Auditor's Report)

To,
The State Project Director
Rashtriya Madhyamik Shiksha Abhiyan
Mumbai, Maharashtra

Dear Sir,

We have audited the accounts of your Organization for the year ended 31st March, 2014 our observations and suggestions are narrated below:

A. UNITS COVERED
   1. State Project Office (SPO), Mumbai
   2. District Project Offices (DPO), Maharashtra
   3. Schools
   4. Educational Institutions funded by RMSA

B. OBSERVATIONS ON MAINTENANCE OF RECORDS (GENERAL)

   1. As per the book – keeping manual the following books/ registers are required to be maintained by the units
      - Cash Book
      - Ledger
      - Journal
      - Registers of Advances
      - Cheque Issue Register
      - Pay – in – slips
      - Bank Pass Book/ Statements
      - Bill Register
      - Stock Register
      - Fixed Assets Register
      - Non – consumable articles
However, in most of the units above mentioned records and registers were not maintained except for Cash Book, Pass Book/ Bank Statement and Vouchers/ Bill File. Our audit has been conducted based on the said document produced to us.

2. Moreover in many units, Cash Book have not been updated/ maintained properly, such as writing of narration, marking of Account head correctly. In those cases audit has been conducted on the basis of Bank Pass Book/ Statement and Bill/ Voucher File. In such cases we are unable to comment on the accuracy and the correctness of the accounts.

3. In case of some districts the entire books of accounts were not provided for the purpose of audit in spite of several visits at the field. Due to non-availability of the books of accounts, the grant given to such schools/districts is considered as un-utilized as on 31.03.2014 and we are unable to comment on the impact of such treatment on the accounts.

4. We have not verified the Physical Cash Balance as at 31.03.2014 lying at the respective units and have relied upon the closing balance as provided by the respective units and have considered the same while finalizing the accounts.

5. We have observed that cash and cash equivalents are not kept under dual control of two persons. Moreover, cash verification as provided in Financial Management and Procurement Manual is not being carried out.

6. In view of our observations in the foregoing paragraphs regarding non maintenance of proper books of accounts and as reported in the previous Audit report that there is no segregation between Capital (except Civil Expenditure) and Revenue Expenditure. All the expenditure other than Civil Works expenditure incurred at various units except at SPO is considered as Revenue Expenditure.

7. Disbursement details from certain district offices to schools were not provided in respect of all grants. In absence of the same, the grant amounts lying in the accounts of the district office is considered as un-utilized as on 31.03.2014

8. We have observed that at School level, many are unaware of the details of grants however they have incurred expenditure. During the course of audit we have to the best of our knowledge and information has related
expenditure to the grants on the basis of vouchers and original bills. Balance amount has been treated as unutilized.

9. Bifurcations of previous year closing balances at different units were not made available to us. The aggregated balances at Schools & District level as per audited figures were different from as stated in the previous year report. The difference has been accounted accordingly in preparation of the financial statements.

10. There is no implemented system of grant reconciliation in respect of grant received and unspent balance at unit level.

11. The system of identifying and validating the schools eligible for grants – in aid needs to strengthened. As during the course of audit we have observed on account of erroneous duplication of grant disbursed to Schools. Though the erroneous grant has been returned back/ transferred to the intended unit, but a system should be implemented to avoid any such future recurrences.

12. As per Manual for Financial Management and Procurement, Para 4.1.2.4 all expenditure incurred till 31st March should be submitted to their respective DPO’s, maximum upto 1 month of the closure of the financial year, this has though not been followed.

13. As per Financial Management and Procurement Manual for RMSA, at the end of the month, the district wise abstract should be prepared showing monthly expenditure in respect of each districts, the same process is not followed by Districts.

14. As per manual require for financial management and procurement for RMSA, a quarterly expenditure statement showing the allotment and expenditure under each intervention shall be prepared and submitted to the state project coordinator by the DPO who shall in turn prepare a consolidated quarterly expenditure statement and submit it to concern department, this process is not followed as per our knowledge and the audit process followed by us.

15. The books of maintained specially in the case of MEIPA Board, Aurangabad YASHDA Board, Pune and SSC Board, Pune and certain Schools (Despite specific written instruction to schools/districts in this regards) maintained also include Receipt and Payments of other scheme such as Teachers Training, SSA, Uniform Funds etc. which is beyond the scope of our audit and has been accordingly excluded for the purpose of consolidation to the extent the information provided by the management.
16. In respect of the MSCERT, Pune an expenditure of Rs.1,30,09,752/- debited under expenditure. The institution had not prepared any books of accounts and therefore we have relied upon the Utilization Certificate provided by the Institution to RMSA.

17. As per the book-keeping Manual, the schools/district offices are not allowed to keep Cash in Hand more than Rs.2500/- at any point of time during the year. However, there are many instances whereby we have observed that the balances of Cash in Hand were more than the prescribed limit.

18. As instructed in procedure for Accounting/Maintenance of Records, School/District Education Office is required to execute transactions in excess of Rs.1000/- by way of an Account Payee Cheque only. But in many instances the same was not allowed and cash payment were made in excess of the prescribed limit.

19. As per the book-keeping Manual the bank charges are not to be deducted on the Accounts opened under RMSA scheme, but there are instances wherein the banks have deducted these charges which are not required to be deducted.

20. As instructed in Procedure for Accounting/Maintenance of Records of all Schools/District office that are in recipient of grant, have to mandatorily open a Saving Bank Account only in bank of Maharashtra. However it is observed that the same is not followed and few Schools have opened the account in some other nationalized Bank.

21. As per the guidelines, the grants received by the various Schools and Districts are to be utilized for certain earmarked purposes only as specified in the Financial Management and Procurement Manual. However, an expenditure aggregating to Rs.15719686/- has been debited under Other Recurring Expenses in Consolidated Income & Expenditure Account which are either not incurred for the said purpose or in respect of which adequate supporting documents have not been furnished for our verification/classification by the DPOs.

22. During our course of audit we have observed there were occasions where Schools & DPOs that have not called for quotations as required by Financial Management and Procurement Manual in respect of purchase of any items/asset having worth Rs.1000/- or more.

23. In addition to above, we have also observed that there were cases of splitting bills/invoices/work order of any items/asset having worth Rs.1000/- or more into smaller bills of Rs.1000/- or less to avoid quotations and
procurement procedures. E.g. of such specific cases are mentioned separately.

24. Finance Management and procurement manual provides the Bank reconciliation Statements are required to be maintained, but we have observed that almost all the schools and districts offices does not maintained the same.

25. In all the units audited by us, we have found that the books & accounts and registers are being maintained manually. It is recommended that all the accounting procedures and maintenance of data along with records should be carried out in computerized environment so that the same can be accurately and correctly prepared.

26. We have also observed that there were instances where in the supporting Bills/ Voucher for the expenses incurred provided to us for verification were not dated/ unsigned/ blank/ not bearing name, etc. e.g. of such specific cases are mentioned separately.

27. Advance outstanding are subject to reconciliation and confirmation.

28. During the course of audit we have observed that compliance in respect of Tax Deduction at Source and Profession Tax is not proper and needs to be strengthened.

29. Advance outstanding at District Level needs to be closely monitored and action be taken for adjustment of long outstanding. Moreover settlement of advances given should be done within prescribe time limit.

C. OTHER MAJOR OBSERVATIONS

1. State Project Office
   - Compliance in respect of Profession Tax is not proper and needs to be strengthened.
   - Bank Reconciliation Statement includes stale cheques.

2. Institutions
   - Maharashtra State Council of Educational Research and Training (MSCERT)
     - Books of Accounts have not been prepared by the institution.
Yashwantrao Chavan Academy of Development Administration (YASHADA)
>
- The institution does not have a separate bank account for RMSA.

District Institute Of Education and Training (DIET)
>
Ahmadnagar
- Mismatch was observed in case of bills issued and date of bills. Quotations were also not on record in respect of expenditure to following parties:

<table>
<thead>
<tr>
<th>Sr. No.</th>
<th>Name of Vendor</th>
<th>Date</th>
<th>V. No.</th>
<th>Amount in (Rs.)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Avigya Agencies</td>
<td>29.01.14 to 02.02.14</td>
<td>2581 – 2592</td>
<td>43360/-</td>
</tr>
<tr>
<td>2</td>
<td>Sai Kripa Tea Centre</td>
<td>–</td>
<td>–</td>
<td>18000/-</td>
</tr>
<tr>
<td>3</td>
<td>Om Gurudev</td>
<td>14.02.14</td>
<td>–</td>
<td>14600/-</td>
</tr>
<tr>
<td>4</td>
<td>Hotel Odumber</td>
<td>26.02.14</td>
<td>–</td>
<td>18200/-</td>
</tr>
<tr>
<td>5</td>
<td>Jaipur Sweet Home</td>
<td>–</td>
<td>–</td>
<td>16500/-</td>
</tr>
<tr>
<td>6</td>
<td>Mahila Bachat Gat</td>
<td>–</td>
<td>–</td>
<td>23600/-</td>
</tr>
</tbody>
</table>

Akola
- Quotations were not on record in respect of expenditure to Devyani Caterers for Rs.39800/- vide bill no.28 & 30 (dated 02.02.14) and 29 & 31 (dated 07.02.14).
- Payment of TA/ DA as per Voucher is Rs.224468/- whereas as per summary is Rs.224518/-

Amravati
- Rs 1800/- paid to Shree computers zerox and stationery of voucher no. 2960 and 2959 are not dated.
- Ashtavinayak Pen House various bills totaling Rs.49239/- on stationery was not supported by quotation.

Bhandara
- Signatures in the attendance sheet were not matching with the payment voucher.
- Quotations were not on record in respect of expenditure to Lanjewar Book Stationers for Rs.2594/- vide bill no.22, 23 & 24 (dated 03.02.14).
- Rs.26780/- paid to Hotel Cheap for fooding expenditure. However, all bills were below Rs.1000/- to avoid quotation.
Buldhana
- Mismatch was observed in case of bills issued and date of bills in respect of expenditure to Sarvadnya Printers. Expenditure totaling Rs.29762/- was made in between 27.01.2014 to 03.02.2014 vide bill no.504 - 549. However, all bills were below Rs.1000/- to avoid quotation
- Similarly quotation was not taken from Karan Tea Centre for Rs.28800/- & Rs.25700/- dated 03.02.2014 and 08.02.2014

Chandrapur
- Quotations were not on record in respect of expenditure to following parties:

<table>
<thead>
<tr>
<th>Sr. No.</th>
<th>Name of Vendor</th>
<th>Date</th>
<th>V. No.</th>
<th>Amount in (Rs.)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Annapurna Restaurant</td>
<td>10.02.14</td>
<td></td>
<td>18100/-</td>
</tr>
<tr>
<td>2</td>
<td>Kripa Chay &amp; Nashta Centre</td>
<td>10.02.14</td>
<td></td>
<td>7800/-</td>
</tr>
<tr>
<td>3</td>
<td>Sharda Uphar Grih</td>
<td>10.02.14</td>
<td></td>
<td>9300/-</td>
</tr>
<tr>
<td>4</td>
<td>Kunal Bhojanalaya</td>
<td>05.02.14</td>
<td></td>
<td>3600/-</td>
</tr>
<tr>
<td>5</td>
<td>Maa Vaishnavi Tea Centre</td>
<td>10.02.14</td>
<td></td>
<td>3500/-</td>
</tr>
<tr>
<td>6</td>
<td>Kripa Stationery &amp; General</td>
<td>30.01.14</td>
<td>522, 523</td>
<td>23600/-</td>
</tr>
<tr>
<td></td>
<td></td>
<td>30.01.14</td>
<td>40 - 49</td>
<td>20830/-</td>
</tr>
<tr>
<td></td>
<td></td>
<td>31.01.14</td>
<td></td>
<td></td>
</tr>
<tr>
<td>7</td>
<td>D K Dailiy Needs &amp; General</td>
<td>30.01.14</td>
<td>2706</td>
<td>11070/-</td>
</tr>
<tr>
<td></td>
<td>Stores</td>
<td>31.01.14</td>
<td>2710</td>
<td></td>
</tr>
<tr>
<td>8</td>
<td>Surya Prints &amp; Stationers</td>
<td>31.01.14</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Gondia
- Quotations were not on record in respect of expenditure incurred.

Hingoli
- Rs.6000/- was paid in cash to HM Zilla Shikhan & Training, Hingoli on 31.1.2014, no revenue stamp was affixed on voucher.
- Rs.16400/- was paid to Harihar Caterers and Management on 08.02.2014 vide bill no.782. However, quotation was not on record.

Jalna
- Payments made to Kailash Tea House were not supported with any voucher/ bill/ receipt.

Latur
- It is observed that though the training program has been attended by teachers on all days, payments are also said to be made to them.
However, signature of attendees as per attendance sheet does not match with signature as per payment receipt. Total payment was made for Rs.308068/-.

- Quotations were not on record in respect of expenditure to following parties:

<table>
<thead>
<tr>
<th>Sr. No.</th>
<th>Name of Vendor</th>
<th>Amount in (Rs.)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Madhu Tea House</td>
<td>10500/-</td>
</tr>
<tr>
<td>2</td>
<td>Sanjay Quality Refreshment</td>
<td>9800/-</td>
</tr>
<tr>
<td>3</td>
<td>Hotel Mukta Bhojanalay</td>
<td>13500/-</td>
</tr>
<tr>
<td>4</td>
<td>Gayatri Hotel</td>
<td>7800/-</td>
</tr>
<tr>
<td>5</td>
<td>Hotel Pujari Tea House</td>
<td>2750/-</td>
</tr>
<tr>
<td>6</td>
<td>Parasmani Bhojanalaya</td>
<td>12700/-</td>
</tr>
<tr>
<td>7</td>
<td>Rajeshwari Refreshment</td>
<td>8600/-</td>
</tr>
</tbody>
</table>

Osmanabad
- Rs.9500/- paid to Swaroopa Book Centre & Stationers between 30.01.2014 and 02.02.2014. No quotations were found on record.
- Rs.7800/- paid to Rajan Hotel from 03.02.2014 to 07.02.2014, no quotations were found on record. We have also observed that the expense was split into fixed bill of Rs.1560/- each.
- Rs.6200/- paid to Hotel Sagar from 03.02.2014 to 07.02.2014, no quotation were found on record. We have also observed that the expense was split into fixed bill of Rs.1260/-.  
- Rs.7800/- paid to Hotel Komal Dhaba from 03.02.2014 to 07.02.2014, no quotation was found on record. We have also observed that the expense was split into fixed bill of Rs.1600/- each.
- Rs.7880/- paid to Hotel Nakshatra from 03.02.2014 to 07.02.2014, no quotation/bill was found on record except handmade receipt.
- Rs.6600/- paid to Hotel Maharashtra Paranda on 07.02.2014, no quotation was found on record.

Ratnagiri
- Rs.2876/-, Rs.3134/- & Rs.4892/- paid to Indira Book Depot against bill no.8074, 8083 & 8081 respectively on 20.01.2014. No quotations were found on record.
Satara
- Quotations were not on record in respect of expenditure to following parties:

<table>
<thead>
<tr>
<th>Sr. No.</th>
<th>Name of Vendor</th>
<th>Date</th>
<th>V. No.</th>
<th>Amount in (Rs.)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Shri Samarth Snacks &amp; Icecream Parlour</td>
<td>14.02.14</td>
<td>-</td>
<td>19400/-</td>
</tr>
<tr>
<td>2</td>
<td>Y C College Canteen</td>
<td>-</td>
<td>-</td>
<td>10800/-</td>
</tr>
<tr>
<td>3</td>
<td>Prajakta Tea Stall</td>
<td>10.02.14 to 14.02.14</td>
<td>64 to 71</td>
<td>15000/-</td>
</tr>
</tbody>
</table>

- Signatures in the attendance sheet were not matching with the payment voucher.

Sindhudurg
- Details of Rs.2070/- paid for Teacher’s Training not on record.
- Quotation for Stationery & Food Expenses not on record.

Wardha
- Quotations were not on record in respect of expenditure to following parties:

<table>
<thead>
<tr>
<th>Sr. No.</th>
<th>Name of Vendor</th>
<th>Date</th>
<th>V. No.</th>
<th>Amount in (Rs.)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Aarti Agencies</td>
<td>15.02.14</td>
<td>76 – 79</td>
<td>13475/-</td>
</tr>
<tr>
<td>2</td>
<td>Kothari Sweet Mart</td>
<td>08.02.14</td>
<td>32, 55 &amp; 63</td>
<td>11000/-</td>
</tr>
<tr>
<td>3</td>
<td>Balaji</td>
<td>-</td>
<td>-</td>
<td>8000/-</td>
</tr>
<tr>
<td>4</td>
<td>Suresh Traders</td>
<td>-</td>
<td>-</td>
<td>16160/-</td>
</tr>
<tr>
<td>5</td>
<td>Navdurga Mithaiwala</td>
<td>Bikaner</td>
<td>-</td>
<td>10000/-</td>
</tr>
<tr>
<td>6</td>
<td>Royal Green Park</td>
<td>08.02.14</td>
<td>3997</td>
<td>2900/-</td>
</tr>
</tbody>
</table>

Washim
- Rs.2494/-, Rs.504/-, Rs.2456/- & Rs.11488/- paid to Saraswati Cottage Industries against bill no.773, 774, 748 & loose bills respectively on 28.01.2014, 04.02.2014 and 28.03.2014. No quotations were found on record.
3. Districts & Schools

- **Ahmadnagar**
  - Ahmadnagar, DPO
    - Books of Accounts has not been maintained, pass book was also not updated.
  - Shashkiya Madhyamik Ashramshala, Baleshwar
    - Books of Accounts has not been maintained, audit has been conducted on the basis of pass book.

- **Akola**
  - ZPHS, Akot
    - Quotations from Krishna Sports Equipment for Rs.8000/- did not bore any date.
  - ZPHS, Mana
    - Quotations were not taken from Laxmi Stationery Mart for purchases of Rs.32800/- for SC/ST kit on 24.09.2013 vide bill no.577
  - Govt. Ashram School, Pana
    - Quotations were not taken from Shree Jai Bharat Electricals for Minor Repairs of Rs.3100/- on 07.09.2013
  - Govt. Ashram School, Murtizapur
    - Bill was not taken from Agarwal Book Depo for purchases worth Rs.18800/-.
  - ZPHS, Kaneri
    - Purchase of Sand has been made from KG N Centre, we have observed that bills in respect of the same have been taken at back date. Moreover bills were all pertaining to current FY. Details thereof are as below:

<table>
<thead>
<tr>
<th>Bill No</th>
<th>2</th>
<th>3</th>
<th>4</th>
<th>5</th>
<th>1</th>
</tr>
</thead>
<tbody>
<tr>
<td>Date</td>
<td></td>
<td>31.05.14</td>
<td>05.06.14</td>
<td>16.06.14</td>
<td>22.06.14</td>
</tr>
</tbody>
</table>

- ZPHS, Akola Town
  - Purchase from Shree Ram & Sons, we have observed that bills in respect of the same has been broken down into smaller amount to avoid quotation procedure. Details thereof are as below:
Govt. P. B. Ashram School, Kathli
- Quotations in respect of any of the expenditure, including School Grants and Civil Works amounting to Rs.27400/- and 354197/- were not on record.
- We have found that bills in respect of expenditure incurred have been taken at a previous date. Eg. Bill no.953 for Rs.35100/- was taken on 12.06.2013 while bill no.952 of Rs.8000/- was taken on 15.06.2013.

ZPHS, Bolapur
- Quotations in respect of payment made to Amol Enterprises in respect of Science Kit Rs.15000/- on 14.02.2014 vide cheque no.298057 was not on record.
- Similarly no quotations have been taken while purchase of Furniture out of School Grant for Rs.20500/- on 26.03.2014 and Camera for Rs.8333/- from Ganesh Electricians on 26.03.2014.

ZPHS, Adgaon
- Quotations in respect of the following payments were not taken:

<table>
<thead>
<tr>
<th>Bill No</th>
<th>Date</th>
<th>Amount</th>
<th>Vendor</th>
</tr>
</thead>
<tbody>
<tr>
<td>1255</td>
<td>04.07.2013</td>
<td>13910/-</td>
<td>Rathi Paper Traders</td>
</tr>
<tr>
<td>1641</td>
<td>17.07.2013</td>
<td>12574/-</td>
<td>Rathi Paper Traders</td>
</tr>
<tr>
<td>3884</td>
<td>20.07.2013</td>
<td>5781/-</td>
<td>Bharat General Stores</td>
</tr>
<tr>
<td>2944</td>
<td>02.12.2013</td>
<td>15700/-</td>
<td>Vinika Computers</td>
</tr>
</tbody>
</table>

ZP Svitribai Fule Girls High School
- Quotations in respect of payment made for Science Kit, Kishori Uttkarsh Manch, SMDC Training and School Grant for Rs.15000/-, 10000/-, Rs.6000/- and Rs.55715/- were not on record.

IGNP High School, Murtizapur
- We have observed that in respect of purchases made from Ugade Industry Workshop, bills have been taken at back date. Details thereof are as below:

<table>
<thead>
<tr>
<th>Bill No</th>
<th>Date</th>
<th>Amount</th>
<th>Mode of Payment</th>
</tr>
</thead>
<tbody>
<tr>
<td>168</td>
<td>25.03.14</td>
<td>780/-</td>
<td>Cash</td>
</tr>
<tr>
<td>169</td>
<td>21.03.14</td>
<td>7200/-</td>
<td>Cheque No.005392</td>
</tr>
<tr>
<td>165</td>
<td>02.12.13</td>
<td>22500/-</td>
<td>Cheque No.005583</td>
</tr>
<tr>
<td>166</td>
<td>05.12.13</td>
<td>845/-</td>
<td>Cash</td>
</tr>
</tbody>
</table>
ZPHS, Agarkar
- Quotations in respect of Sports Equipment for Rs.7000/- was not found on record.
- We have observed that in respect of purchases in respect of School Grant made from Utkarsh Enterprises, bills have been broken to avoid quotations. Separate 23 bills from Bill No.1451 to 1481 were taken all below 1000/-. Total Amount of expenditure was Rs.20500/-

Amravati
- Z P Madhyamik Vidyalaya Achalpur, Achalpur
  - Payments have been made in cash to the extent of Rs.107921/- to different parties. Details are given hereunder:

<table>
<thead>
<tr>
<th>Bill no.</th>
<th>Date</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>900</td>
<td>08-04-2013</td>
<td>39921/-</td>
</tr>
<tr>
<td>910</td>
<td>08-04-2013</td>
<td>15000/-</td>
</tr>
<tr>
<td>-</td>
<td>08-04-2013</td>
<td>26250/-</td>
</tr>
<tr>
<td>-</td>
<td>08-04-2013</td>
<td>2000/-</td>
</tr>
<tr>
<td>-</td>
<td>29-04-2013</td>
<td>14750/-</td>
</tr>
</tbody>
</table>

- N P Urdu High School Morshi, Morshi
  - Payments have been made in cash Rs.2500/- to Sanjay Restaurant bill no.38 and Rs.2550/- to P C Point bill no.39 dated 29.03.2014.

- Z P Madhyamik Vidyalaya, Nandgaon KH
  - Payment made by Cash Rs.15000/- to Trimurti Traders vide bill no.059 dated 03.02.2014.

- Z P Madhyamik School Kalamkhar, Dharni
  - Payment made to Patel Stone Crasher in cash Rs.15750/- as on 19.12.2013 vide bill no.98 & 99.

- Z P Madhyamik Kanya School Camp, Amravati MC
  - There was a difference of Rs.18/- in the opening balance between cash book and Pass Book which is unexplainable by school.

- Municipal Sec Mar Sch Paratwada Achalpur Camp, Achalpur
  - Quotation was not found for Rs.14412 and Rs.1546/- against bill no.134 & 137 dated 28.08.2014 respectively.
• Cash payment made to Computer Tech Sales & Services against bill no.2675 dated 25.03.2014 Rs.13400/-.
• Cash payment made to Vikram Sports against bill no.585 dated 29.03.2014 Rs.4600/-.

➢ Govt. Ashram School Bjudhawadi, Dharni
  • It was observed that school had made payment in cash in a single day to the same party for Rs.990/-, Rs.935/- and Rs.544/- vide bill no.6606, bill no.935 and bill no.6608 respectively, which exceeds payment limit of Rs.1000/- on a single day to a single person.
  • Quotation was not found for stationery purchased from Saraswati Books of Rs.1510/-, Rs.1350/-, Rs.1295/- and Rs.3295/-

➢ Z P Madhymik School Gou Bazar, Chikhaldara, Amravati
  • Payment made to Gita General Stores dated 22.07.2013 of Rs.13252/- in cash, no bill was found on record.
  • Purchased carpet from Vikash Agencies vide bill no.381 dated 14.06.2013 for Rs.3105/- in cash. Quotation for the same was not found on record.
  • Payment made to Sharda General Stores dated 22.07.2013 for Rs.24524/- in cash vide bill no.450 & Rs.14425/- bill no.451.
  • Payment made to Krishna Rajne for Rs.25600/- & Rs.20000/- in cash. Quotation for the same was not found on record.

➢ M N P Marathi Girls High School, Amravati MC
  • We have observed that chronology of bills issued by vendor is not dated chronologically. Details are enumerated hereunder:

<table>
<thead>
<tr>
<th>Voucher No.</th>
<th>Dated</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>152</td>
<td>06.12.2013</td>
<td>700/-</td>
</tr>
<tr>
<td>123</td>
<td>09.12.2013</td>
<td>850/-</td>
</tr>
<tr>
<td>128</td>
<td>04.12.2013</td>
<td>280/-</td>
</tr>
<tr>
<td>124</td>
<td>09.12.2013</td>
<td>1000/-</td>
</tr>
<tr>
<td>125</td>
<td>01.04.2014</td>
<td>960/-</td>
</tr>
<tr>
<td>134</td>
<td>20.01.2014</td>
<td>560/-</td>
</tr>
</tbody>
</table>

➢ Z P (Ex Govt.) High School Morshi, Morshi, Amravati
  • Quotation was not on record for SC/ST Learning Kit procured.

➢ M N P Marathi Boys High School, Amravati MC
  • It was observed that school had made payment to Anand Pen House for Rs.285/- and Rs.843/- vide bill no.793 and bill no.792.
dated 17.02.2014 in cash which exceeds payment limit of Rs.1000/- on a single day to a single person.

- Payment made to Trimurti Traders for Rs.15000/- dated 25.01.2014 against bill no.096/13-14. No quotation was found on record.

*~Aurangabad*

- **MNC HS Harsul Gaon**
  - Rs.1000/- paid in cash to Prints Point for bill no.594 dated 04.04.2013 vide voucher no.12.

- **ZP UP TO HS PH Jategaon**
  - Quotation and voucher not found for SC/ST Learning Kit procured worth Rs.5400/- and Rs.4600/- dated 30.05.2013.

- **ZP SECA Multipurpose Chavni**
  - Rs.30000/- was paid to Vidhya Sahitya Stationery for purchase of stationery. Voucher/Bill/Quotation for the same were not on record.

- **ZPHS Ghatnandra**
  - Voucher/Bill/Quotation for the same were not on record for Rs.104025/- paid towards expenditure for school grant.
  - Rs.1185/- paid towards SMDC training and no bill/receipt was found in respect of such expenditure.

- **ZPHS Adul BK**
  - Rs.1190/- was paid in cash in respect of furniture and fabrication vide voucher no.26 dated 03.31.2014.

- **MNC HS Shahbazar**
  - Rs.10000/- paid in cash dated 28.03.2014 vide bill no.324.

- **ZPHS Sawangi Bazar**
  - Quotation for procurement of Science Kit worth Rs.12000/- has not been taken.

- **ZPHS Manoor**
  - Rs.160977/- paid towards expenditure relating to civil work but vouchers relating to same was not presented during the course of audit.
➢ ZPHS Bahirgaon
   - There is difference of Rs.2627/- between pass book and cash book which was unexplainable by the Head Master.

➢ ZPHS Paithan Boys
   - Rs.2309/-, Rs 8340/-, Rs.4800/- paid in respect of bill no.73,74 and 75 respectively, but vouchers were not on record in respect of such payments.

➢ ZPHS Turkabad KH
   - Rs.26400/- paid towards Self Defense of girls but attendance records of training was not available on record.
   - Rs.1521968/- paid towards expenditure relating to Civil Works. However, quotation in respect of building material has not been taken and details of payment to labour were not presented to us during the course of audit.

➢ MNC HS Banewadi
   - Rs.18400/- paid to Sai Krupa Enterprises in cash vide voucher no. 18/ bill no.504.

➢ MNC HS Priyadarshani Indranagar
   - Rs.10400/- paid to Sai Krupa Enterprises in cash vide voucher no. 15/ bill no.505 dated 10.07.2013

➢ ZPHS Dhorkeen
   - Rs.177887/- paid towards expenditure relating to Civil Works. However, quotation in respect of building material has not been presented during the course of audit.

➢ ZPHS Ladsawangi
   - Rs.48120/- was paid in respect of School Grant to Vishal Enterprises against Bill No.566 to 571 dated 20.03.14. Nor only the payment was made in cash but also quotation for the same has not been taken.
   - Bills/ Vouchers/ Receipts/ Quotation in respect of Rs.10000/- paid for Kishore Utkarsh Manch were not on record.

➢ Beed
   ➢ Z.P.H.S. Bhatumba
      - Cash was paid to Varad Traders Rs.5184/- on 27.03.2014 against bill no.1999.
• Cash was paid to Omkar Enterprises Rs.5887/- and Shubham General Stores Rs.4800/- on 29.08.13 against bill no.653 and 10.12.13 against bill no.248 respectively

➢ Govt. Ashram School Shedala
• Quotations were not on record for payment of Rs.45500/- to Chaitnaya Beet Suppliers against bill no.91.

➢ ZPHS Nahole
• Payment made in cash against purchase from New Versa General Stores of Rs.3200/- dated 02.09.2013 against bill no.2607.
• We have observed that payment made in cash for purchase of cement from Vishal Traders of Rs.3000/- dated 25.03.2013. Moreover, quotations were also not presented at the time of audit.

➢ ZPHS (Girls) Ambajogai
• Vouchers amounting to Rs.75000/- in respect of expenditure relating to School Grant were not found on record.

➢ ZPHS Boys Majalgaon
• Vouchers amounting to Rs.535500/- paid for construction of classroom has not been produced during the course of audit.
• Cash Book has not been updated.
• Quotation for expenditure of Rs.16681/- paid to Lata General Stores against Bill no.611 dated 31.03.14 were not on record.

➢ ZPHS (Anu) Avasgaon
• Cash Book has not been updated.

➢ ZPHS Kanya Pali
• Rs.8000/- was paid to Ravindra Printers by cash on 31.07.2013 against bill no.3782. Quotation for the same was not on record.

➢ ZPHS (Anu) Waghe Babulgaon
• Vouchers and quotation were not taken for expenditure of Rs.56527/- for School Grant and Rs.15000/- for Science Kit.

➢ ZPHS Sautada
• Vouchers and quotation were not taken for expenditure of Rs.352500/- related to civil works.

➢ ZPHS Radi
• Cash amounting to Rs.12537/- has been paid to Shiv Chatrapati on 30.07.2013 against bill no.908
• Date was not mentioned on bill of Shree Traders for Rs.17914/-.
• Payment to Bhayalaxmi Printers for Rs.10570/- was made in cash on 30.07.2013 against bill no.102 and 103. Quotation for the same was not called for.

➤ ZPHS Loni Sayyadmeer
• Rs.20000/- was paid in cash towards purchase of Biometric Attendance system with battery backup. Quotation for the same was not on record.
• Rs.11000/- paid towards payment of cement, quotation for the same was not on record.

❖ Bhandara
➤ District Project Office, Bhandara
• Quotations were not taken from Karemore Decoration & D.J. Sound for Rs.6000/- in respect of expenditure relating to Book Fair.
• Similarly quotations were not taken from Sound System Decoration for bill no.220, 221, 219 and 386 of Rs.4800/-, Rs.6300/-, Rs.7100/- and Rs.48750/- respectively dated 08.02.2014.
• Original bills in respect of expenditure worth Rs.9120/- was not on record.
• Payment has been made to Shiv Paper Mart for Rs.48000/-. However, quotation was not taken for the same.
• Quotation for expenditure relating to Career Fair amounting to Rs.47700/- were not taken.

➤ Z.P. High School, Barwaha
• Quotation was not present for Science kit purchased of Rs.15000/- on 11.02.2014 from Modern Science Company.

➤ Z.P. High School, Sakoli
• Rs.1400/- was received for RMSA Training for teachers but it was transferred to RMSA account and later it was withdrawn by the teachers.
• Bill purchase of Science Kit was not on record.

➤ Z.P. High School, Sihora
• Payment for voucher no. 1572 dated 05.07.2013 Rs.2430 for TDS was done through cash.
• Payment in respect of bill no.93 dated 29.03.2014 amounting to Rs.22500/- was made in cash for purchase of CPU.

➤ Z.P. High School, Kardi
• All the payments were made in cash.
- Learning Kit for SC students of Rs.4800/- are purchased on 22.07.2013 by splitting bills below Rs.1000/- to avoid quotation from Sagar Shrinagar Corner Book Depot.

- Z.P. High School, Mitewani
  - Expense of Rs.10600/- was paid in cash to Hemant Electronics.

- Lal Bahadur Shastri Vidyalaya
  - Last year’s unutilized fund of Rs.44518/- was not refunded to RMSA.
  - Payment made to Shiv Shakti Traders bills of which were not dated.
  - No quotation was taken for payment made to Trimurti Book Depot.

- Z.P. High School, Dighori
  - Amount of Rs.3446/- was charged twice under School Grant and Civil Works.

- Z.P. Gandhi Vidyalaya Lalchani
  - Quotations were not found on record for stationery & books purchased amounting to Rs.22400/- vide cheque no.94684.
  - Name of dealer was not mentioned in bill for science material purchased for Rs.15000/- on 21.03.2014
  - Quotations were not taken for Computer Repairs.
  - Payment to Mora Gift Xerox General Stores totaling Rs.3569/- (bill no.1087, 1075, 1071 & 1067) was made without calling for any quotations and splitting the bill into amount less than Rs.1000/-

- Z.P.H.S. Kudegaon
  - Quotation were not taken for construction of laboratory from contractor
  - Challan substantiating receipt of building material from the supplier amounting to Rs.45500/- was not on record.

- Z.P.H.S. Chichal
  - Cash Book not properly maintained
  - Payment to Pooja Painting & Sweet Shop totaling Rs.3315/- (bill no.7, 8, 9 & 10) was made without calling for any quotations and splitting the bill into amount less than Rs.1000/-

- Z.P.H.S. Chichal
  - Payments were made in cash to Mayur Building Workshop for Rs.15300/- on 28.03.2014 against bill no.14 and Vigyan Bharti for Rs.15041/- against bill no.103.
• Date was not mentioned in bill for payment to M. K. System Computer Sales & Repairing.

-&- Buldhana

- ZP Mar UP PRI, SEC & HSEC, Buldhana
  - During the course of Audit we have observed that all School Grants was utilized/expended through cash. Quotations also not presented before us during the course of audit.

- ZP Mar UP PRI, SEC & HSEC, Pimpalgaon Raja
  - All Rs.50000 of school grant were utilized in purchase of water purifier but quotation for the same was not presented at the time of audit.

- ZP Mar UP PRI, SEC & HSEC Boys
  - Pass book were not presented at the time of Auditing, only cash book presented before us. Quotation were also not presented at the time of audit.

- ZP Mar UP PRI & SEC School, Savargaon
  - During the course of Audit we have observed that RMSA & SSA fund are deposited in a single bank account of School. All interest earned from this account were shown in along with SSA funds.

- ZP Mar UP PRI & SEC School, Sakhli BK
  - During the course of Audit we have observed that some SSA funds were utilized by school management for RMSA but later on it was refunded.

- ZP Mar UP PRI, SEC & HSEC, Paturda
  - During the course of audit vouchers in respect of Science Kit & SC/ST Learning Kit were not presented before us.
  - We have observed that amount of Rs.50000/- in respect of School grant were withdrawn/spent in a single day by issuing cheques of Rs.20000/- & by cash Rs.30000/-.

- ZP Mar UP PRI & SEC School, P. Kale
  - During the course of audit, quotations were presented before us. We have observed that most of the payment made in cash.

- Govt. Midd. Ashram School, Mehkar
  - During the course of audit we observed that School Grant of Rs.74000/- were mostly utilized/expended in cash & vouchers related to the same were also no provided to us.
Govt Ashram School Saykhe
• During the course of Audit we have observed that RMSA funds were credited to School Headmaster’s account. We have been given to understand that at that time the School did not had any RMSA bank account.

ZP Mar UP PRI & SEC School, Dhad
• During the course of Audit we have observed that all payments were made in cash.
• We have also observed that two payments of Rs.25600/- & Rs.15000/- were spent for school grant but vouchers were found without bearing any date.

ZP Mar UP PRI & SEC School, Sangrampur
• No vouchers of expenditure presented at the time of audit.

ZP Mar UP PRI & SEC School, Javla BK
• During the course of audit we have not been provided with quotations of Learning Kit.

ZP Mar UP PRI, SEC & HSEC, Padali
• During the course of audit we have not been provided with any quotations of Learning Kit & Sports Equipment.
• We also noticed that Science Material bought invoice did not have any dates mentioned on it.

NP M. Fule Girls UP PRI & SEC School
• During the course of Audit we have observed that payment of Rs.69898/- made to Krishna Traders but quotations related to the same not found.

ZP Mar SEC School, Mehuna Raja
• During the course of audit we are not Provide any quotations & vouchers for the expenditure incurred.

ZP Mar UP PRI, SEC & HSEC, Mangrul
• Invoices were found without having any dates mentioned on it.

Chandrapur
ZP Mar UP PRI, SEC & HSEC, Buldhana
• During the course of Audit we have observed that all School Grants was utilized/ expended through cash. Quotations also not presented before us during the course of audit.
Govt. Ashram School Dewada
- Rs.48000/- of School Grant was paid in cash against voucher no. 219, 1789 and 1684 dated 28.03.2014.

ZPHS Nimgaon
- Rs 25000/- of School Grant was paid in cash. We have been given to understand that the School did not any cheque book

Govt. Adi. Ashram School Kosambi Gavli
- Rs.24100/- paid for the purchase of T.V. sets dated 28.09.13 for which no quotation has been taken

Z.P. High School Pathari
- Rs.24800/- paid in cash for Learning Kit and no quotation has been taken for the same.

Dhule
Secondary Ashram School Bopkhel
- During the course of audit we have observed that all payments were made via bearer cheques.

Govt. Secondary Ashram School Akkalkos
- During the course of audit we have observed that all payments were made via bearer cheques.

Govt. Secondary Ashram School Sukapur
- During the course of audit we have observed that all payments were made via bearer cheques.

Govt. Secondary Ashram School Lauki
- During the course of audit we have observed that all payments were made via bearer cheques.

Vidy aniketan
- During the course of audit we have observed that payment totaling Rs.5149/- has been booked during the year under audit. However, actual expenditure has been made after 31.03.2014.

Govt. Secondary Ashram School Umarpata
- Rs.120785/- has been incurred as expenditure but the same amount has not been cleared till the date of audit.
- During the course of audit we have observed that all payments were made via bearer cheques.
➤ Pandu Bapu Mali Municipal School  
- During the course of audit we have observed that all payments were made via bearer cheques.

➤ Govt. Sec. Ashram School Rohod  
- During the course of audit we have observed that all payments were made via bearer cheques.

➤ Govt. Sec. Ashram School Shirshole  
- During the course of audit we have observed that all payments were made via bearer cheques.

➤ Govt. Sec. Ashram School Rainpada  
- During the course of audit we have observed that all payments were made via bearer cheques.

❖ Gadchiroli  
➤ Govt. P. B. Ashram School, Kasansur, Etpalli  
- Expenses incurred for Rs.10000/- for Kishori Utkarsha Manch and Rs.72000/- for SC/ST Learning Kit in respect of this heads supportive voucher and quotation were not provided to us during the course of our audit.

➤ Kasturba Gandhi Balika Vidyalaya, Sironcha  
- Purchase of science material from Rahul Trading Company Bill No. 267 date was not mentioned on the bill.
- Date was not found on the quotation received from following:
  a. Vishal Enterprises
  b. Modern Scientific Co.
  c. Rahul Trading Co.
- Purchase from Rahul Trading Company Voucher was not serially found; bill no.263 was dated 12.02.2013 and bill no.265 was dated 23.01.2013.

➤ Govt. Ashram School, Zinganur, Sironch  
- There was an expenditure of Rs.8414/- regarding which supportive voucher has not been found during the course of our audit.

➤ S.P.B. Ashram School, Korchi  
- Rs.12776/- was incurred in respect of Major Repairs; supportive voucher has not been found during the course of our audit.
Govt. Ashram School, Yengalkheda, Kurkheda
- Rs.16730/- was incurred in respect of School Grants supportive voucher has not been found during the course of our audit.

Z.P. M.G. High School & College, Ghot, Chamorshi
- Rs.653029/- has been incurred in respect of construction of classroom and lab-room. However, documents like vouchers/quotations/records were not found on record.

Z. P. High School, Mohali, Dhanora
- Documents in respect of Rs.59200/- and Rs.15000/- incurred as School Grant and Science Kit respectively was not found on record during the course of our audit.

Z. P. High School, Kurud, Desaiganj
- Documents in respect of Rs.41000/- incurred as School Grant was not found on record during the course of our audit.
- Cash Book was not prepared/updated.

Govt. Ashram school, Permili, Aheri
- Rs.565250/- has been incurred in respect of civil works. However, documents like vouchers/quotations/records were not found on record.

Z.P. High School, Konsari, Chamorshi
- Rs.7800/- incurred for purchase of printer dated 28.01.2014 in cash.
- All expenses which was incurred by school during the year in cash.
  a. Science Kit for Rs.15000/-
  b. Learning Kits for Rs.12800/-
  c. School Grants for Rs.26380/-

Z.P. High School, Dhanora
- Rs.11916/- incurred for purchase of furniture on 11.03.2014 in cash.

Z.P. High And Junior College, Gadchiroli
- Quotation/voucher have not been found on record for expense of Rs.39804/- for SC/ST Books payment made to Pioneer School Suppliers.

Govt. Ashram School, Bhakrondi, Armori
- Rs.19900/- paid to Micro Tech computers against bill no.219 & 221 dated 20-03-2014 & 22-03-2014 by cash. Moreover, quotation was not on record for these expenses.
• Cash payment was made to Swapnil Enterprises for Rs.8800/- against bill no.800 dated 25.03.2014.
• Cash payment was made to Subhodh Agency and Printers against bill no.445 for Rs.4250/- dated 26.03.2014.

✈️ Gondia
➤ Z.P. High School Sakritola
  • Rs.77300/- & Rs.69200/- paid to S.K. Fibretech against Bill No.1487 & 1485 dated 20.03.14 and 24.03.14 for Lab Furniture. However, quotation has not been taken for the same. We have also observed that chronologies of bill issued are not in sync with dates.
  • Rs.11500/- and Rs.50300/- paid in cash to Sahil Building Materials Supplier against Bill No.62 and 64 on 29.05.2013. However, quotation has not been taken for the same. We have also observed that chronologies of bill issued are not in sync with dates.
  • Rs.57000/- paid in cash to Bagesh Hardware for purchase of cement for which no quotation has been taken.
  • Rs.42719/- paid in cash to Sai Baba Wielding Works dated 05.04.2013 against which no bill and voucher has been found during the course of audit.

➤ Govt. Ashram School Palandur
  • Rs.49000/- for School Grant was expended in cash on 18.3.2014.

✈️ Hingoli
➤ Z.P. High School, Khandala
  • Audit was conducted as per Pass book because cash book and other subsidiary ledgers were not maintained properly.
  • One quotation does bear the signature of the party where the payment was made to Agarwal Book Emporium amounting to Rs.13000/-. Similarly, date was not mentioned on another quotation where the payment to the same party was made amounting to Rs.16800/-. 
  • Meeting file was not presented in respect of Kishori Utkarsh Manch.

➤ Z.P. Girls High School, Hingoli
  • Amount of Rs.65281/- was not refunded to RMSA.
  • We have observed that bill no.42 of value Rs.1388/- is not dated.

➤ Z.P. High School, Sengaon
  • The school has not refunded unutilized funds of financial year 2012-13 of Rs.78386/-
  • Cash book was not prepared.
- **Z.P. High School, Dongarkada**
  - Audit was conducted as per Pass book because cash book and other subsidiary ledgers were not maintained properly.

- **Z.P. High School, Kawatha**
  - Quotation was not taken for SC/ST Learning Kit for payment made to Neha General & Stationery Mart of value Rs.12800/-.
  - Labour payment register was not maintained.
  - Cash payment was made to Neha General & Stationery Mart amounting to Rs.1605/-, Rs.1560/- and Rs.1610/- dated 14.08.2013, 16.09.2013 and 25.01.2014 respectively.

- **Govt. Secondary Ashram School, Jamgavan**
  - Bank Reconciliation statement required for the opening balance was not presented.
  - Quotation was not availed for expenditure worth Rs.61600/- in respect of School Grant. Moreover, the same was incurred wholly in cash.

- **Z.P. High School, Goregaon**
  - Quotation was not found for Rs.15000/- expended in respect of Science Kit purchased from Kes Kar Sports Company having Bill no.408 dated 25.05.2014.
  - Quotation was not present for SC/ST Kit purchased from Agarwal Book Emporium on 06.01.2014 against bill no.182.

- **Z.P. High School, Aundhe**
  - Cash book was not prepared.

- **Z.P. High School, Kendra**
  - Quotation was not present for School Grant expense of Rs.59650/- purchased from Sham Sound and Lighting Decoration on 24.07.2013 against bill no.3.
  - Quotation was not present for Rs.12800/- for School Grant purchase from Bhaga Sales and Services against bill no.303 dated 24.03.2013.

- **Jalgaon**
  - Ashram School Gangapuri
    - Rs.7300/- and Rs.15300/- was paid to Sanchitha General Stores against voucher no.08 dated 08.01.14 and Kiran Furniture against voucher no.07 dated 28.11.2013. Quotation has not been called for the expenditure.
- S.A.G. High School, Savda
  - Rs.5996/- paid to Kiran Scientific Traders in cash against which no voucher/bill was found.

- Govt. Ashram School Jodhankhede
  - Rs.36403/- has been incurred in respect of School Grant against which no vouchers/bills were found.

- Municipal High School Faizpur
  - Rs.6200/- paid in cash against bill no.101 dated 20.02.14 for Books and Stationery. Quotation has not been called for the expenditure.
  - Rs.10000/- paid to V.D.Kasar against which no bill/voucher was found during the course of audit.

- Govt. Post Basic Ashram School Devziri
  - Rs.50000/- and Rs.25000/- paid in cash in respect of School Grant and Minor Repairs against which no bill/voucher found during the course of audit.

- Ashram School Dahiwad
  - Rs.35200/- paid in cash in respect of School Grant which includes purchase of T.V. against which no quotations/bills/vouchers were produced during the course of audit.

- Govt. Ashram Sec. School Chandsar
  - Rs.17500/- and Rs.25000/- paid to Vaidhi Computer on 04.02.2014 and Shree Enterprises on 25.02.2014 in cash against which quotation has been not been taken.
  - Rs.10000/- paid for Kishore Utkarsh Manch against these expenses no voucher and register was produced during the course of audit.

- Jalna
  - District Project Office, Jalna
    - Quotation was not on record for rent of LCD for training for Rs.8000/-. 

- Zilla Parishad High School Jamkhed
  - Rs.20000/- paid to Prayag Stationery dated 03.07.13 for purchase of Learning Kit against which quotation has been not been taken.
  - Rs.724466/- has been incurred for school construction but vouchers/bills/quotations were not produced to us during the course of audit.
Zilla Parishad Prashala Gondi
- Rs.313950/- has been incurred for construction works but vouchers/bills/quotations were not produced to us during the course of audit.

Zilla Parishad High School Sashta - Pimpalgaon
- Rs.773180/- has been incurred for construction works but vouchers/bills/quotations were not produced to us during the course of audit.
- Labour payment to Parmeshwar Damodhar dated 24.05.13. Rs.11500/-, but vouchers/bills/receipts were not produced to us during the course of audit.

Late D. Deshmukh Zilla Parishad Prashala, Ghansawangi
- Rs.48000/- paid to Lahoti General Stores against bill no.382 dated 10.06.13 but quotation for the same was not available on record.

Zilla Parishad Prashala Nalni KD
- Rs.349000/- has been incurred for construction works but vouchers/bills/quotations were not produced to us during the course of audit.

Zilla Parishad High School Badnapur
- Rs.277280/- has been incurred for construction works but vouchers/bills/quotations were not produced to us during the course of audit.

Kolhapur
R.C. Sahu High School
- Quotation for SC/ST kit purchased was overwritten by applying whitener and does not bear any signature
- Bills/vouchers were not found for SMDC meeting amounting to Rs.100/-
- Bills were not present for Self Defense expense amounting to Rs.1500/-
- Quotation having same date, format, style was found from Manoj General Store of value Rs.7200/- and from Shradhha Stationery of value Rs.7000/- dated 12.07.2014.
- Expense of Rs.20023/- for payment made in 31.05.2013 has been shown in the month of March 2014.

Main Rajaram High School & Jr. College
- Blank bill was found with amount to Rs.700/-
- All the quotations were same (as regards to style, font, paper quality, etc.) in case of printer purchased from Shree Samarth Infotech of value Rs.9545/-.
• Quotation was not dated in case of DVD purchased of value Rs.4000/- from Shree Ganesh and locker or safe purchased of value Rs.15525/- from Must Educational Aids Monetary.
• All the quotations were same (as regards to style, font, paper quality, etc.) in case of camera purchased Subhash Photographs
• Irregularities were found as regards to chronology of bills with the date of issuance of the same in case of Ganga Maiya Arts, details are hereunder:

<table>
<thead>
<tr>
<th>Bill No.</th>
<th>Date</th>
<th>Amount(Rs.)</th>
</tr>
</thead>
<tbody>
<tr>
<td>181</td>
<td>16.09.2013</td>
<td>550/-</td>
</tr>
<tr>
<td>187</td>
<td>12.09.2013</td>
<td>550/-</td>
</tr>
</tbody>
</table>

➤ M R High School Gadchingkaj
• Quotation not taken for purchase of SC/ST kit of value Rs.1600/-
• Quotation for Science Kit was called on 16.01.2014 but quotation shows the following dates:

<table>
<thead>
<tr>
<th>Party Name</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>Karmakar &amp; Co.</td>
<td>06.01.2014</td>
</tr>
<tr>
<td>Fiction Scientific</td>
<td>06.01.2014</td>
</tr>
<tr>
<td>Kolhapur Scientific</td>
<td>05.01.2014</td>
</tr>
</tbody>
</table>

➤ Govt. Ashram School Kote
• Bills for catering amounting to Rs.1200/- and Rs.4000/- was not found on records.

➤ Rajmata Jijabai Girls High School
• Science Kit of Rs.15000/- was purchased on 28.03.2014 from Supreme Education Co. without taking any quotations.
• Vouchers were not found on records for Kishori Utkarsh Manch expenses.
• Details were not available for SMDC training of Rs.4800/- except for cash deposit.
• Vouchers were not found on record for Self Defense expenses of value Rs.16000/-.  
• Quotation was not found on record against one of the purchase for Science Kit from Royal Stores.
• Printer was bought from Reliance Retail Ltd. of Rs.3490/- in cash and no quotation for the same was taken.

➤ Parshuram Vidyanagar, Gaganbabda
• Details and vouchers were not on record for expense relating to Science Laboratory of Rs.611059/-.
- Quotation was not taken from M. Anand Stationery for expense amounting to Rs.1960/- on 30.09.2013. The bill was also split below Rs.1000/- to avoid quotation
- Quotation was not taken for ICT room from Resaider Fabricator of value Rs.4700/- dated 04.10.2013
- Quotation from Jyoti Watch & Co. of value Rs.21500/- and from Gurukrupa Traders of value Rs.8634/- did not bore any date.

Rajashshree Chatrapat Vidyamandir
- Vouchers/ bills were not produced during our course of audit for purchase of Learning Kit of value of Rs.14400/–.
- Quotation for Science Kit differs from tax invoice of party Eagle Scientific dated 15.03.2014. Quotations has been called for 33 items but as per invoice 35 items has been bought.
- Quotations were not on record for computer items purchased of Rs.5187/- from Pandurang Computers.
- Rs.1000/- was paid to Arihant Book Distributors. We have found that blank bill and blank receipt with no quotations as records supporting that transaction.
- Quotations were not found on records for Rs.1860/- paid to Suhani Digital Photo Studio.
- Bills were not found on record for Rs.8900/- paid to G. Electronics.
- Amount of Rs.9906/- claimed as expense during the FY 2013-14, though amount was not cleared by bank till the date of audit and no vouchers was found for the same.

Latur

Zilla Parishad High Sch Kasarbalkunda
- Rs.573346/- has been incurred in respect of construction of classroom no voucher files, quotation files, labour payment register produced before us during the course of our audit.

ZPHS, Ausa
- Xerox machine purchased for Rs.13400/- dated 27.07.2013 vide voucher no.54 and Furniture purchased for Rs.13331/- dated 27.07.2013 vide voucher no.1259. Quotation has been taken from others vendors except from whom purchase has been made.

Zilla Parishad High School Andhori, Ahamdapur
- Rs.74592/- was incurred for School Grants but no supporting voucher/bill/quotation was found during the course of our audit.

Zilla Parishad High School Hadolti, Ahamdapur
- Rs.20800/- was incurred for Learning Kit but no supporting voucher/bill/quotation was found during the course of our audit.

ZPHS Bhatangali, Latur
- Rs.25000/- was incurred for Minor Repairing but no supporting voucher/bill/quotation was found during the course of our audit.

ZPGHS Latur
- Rs 50000/- was incurred for Minor Repairing but no supporting voucher/bill/quotation was found during the course of our audit.

ZPGHS Ausa
- Quotation for Rs.8000/- for spares parts of computers dated 30.03.2014 vide bill no.216 were not found on record.
- During our course of audit it was observed that school had made payment to Deyak hardware on a single day for Rs.920/-, Rs.905/- and Rs.965/- vide bill no.191, 192 and 193 dated 27.03.2014 respectively which was exceeded Rs.1000/- on a single day to a single person.

Zilla Parishad High Sch Nitoor, Nilanga
- During our course of audit it was observed that school had made payment to Mahesh Arts on a single day for Rs.500/- each against bill no.19 & 18 dated 18.06.2013 in cash.
- Payment made to Laxmi Rubber Stamp Rs.1080/-, voucher for the same was not obtained from the vendor.

Zilla Parishad Boys High School Ahamadpur
- Payment was made to Maharashtra Traders for repairs Rs.18171/- in cash, further voucher in respect of the same was not on record.

ZPHS, Jalkot
- Payment was made to Krishna Gift Centre for Stationery Rs.8800/- in cash on 24.12.2013 against bill no.415.

ZPHS, Udgir
- It was observed that school had made payment to Bhartiaya Book Depot for purchase of Books in cash in a single day for Rs.4800/- vide bill no.2437, 2435, 2446, 2440, 2434 and 2422 dated 03.03.2014 which exceeded limit payment of Rs.1000/- on a single day to a single person.

Zilla Parishad High School Nalegaon
Payment made to Royal Book Store on 17.03.2013 against bill no.51 for Rs.7200/- in cash and quotation was also not obtained for the same.

**Mumbai North**

- **District Project Office, Mumbai North**
  - Expense of Rs.6540/- was booked on 29.03.2014 relating to SMDC expense. However, actual meeting took place on 11.12.2013.
  - We have observed that bill date and quotation date of Radhika Enterprises for Rs.6600/- was same i.e. 28.08.2013.

- Tulshetpada Municipal Urdu Secondary School
  - Fooding & Meeting bills in respect of Kishori Utkarsh School are not in chronological order as per date of issuance for vendor named “Lucky Caterers”
  - Quotation in respect of Science Kit purchased from Learning Solution on 21.03.2014 was not on record.

- Powai Municipal Hindi Secondary School
  - 1. Prior period expenses shown in the current year expenses
    a. Rs.984/- bill no. 225 dated 18.01.2013 from Mudrah
    b. Rs.750/- bill no. 302 dated 08.03.2013 from Raj Book Depot
    c. Rs.750/- bill no. 301 dated 11.04.2014 from Raj Book Depot

- Chembur Naka BMC Secondary Marathi School
  - Bill of Rs.596/- paid on 05.12.2013 to Airtel was not on record however next month bill was available during audit.

**Mumbai South**

- **District Project Office, Mumbai South**
  - Quotation of the following not taken and were made in cash:
    a. Pooja Brinks for Rs.1890/- dated 15.02.2014
    b. Pooja Dry fruits Rs.1440/-
    c. Ambika Photo Studios for Rs.4000/- dated 19.02.2014
    d. Rupam Color Lab Pvt. Ltd. Rs.2000/- dated 03.03.2014
  - Cash payment of Rs.20870/- was made to different teachers whose A/c no. was not available:
  - Quotation/ Bill of Rs.24900/- dated 29.03.2014 and Rs.9000/- dated 27.03.2014 of Mayur Caterers were not on record, only money receipt was available.
  - Bill of Rs.1000/- for flex and banner was not on record.

- Md. Umer Rajjab Road Municipal Secondary School
• Quotation for Rs.2204/- & 1040/- against bill no.11435 & 11422 dated 08.10.2013 and 09.10.2013 were respectively not taken.
• Quotation from Learning Solutions dated 29.01.2014 was not on record.

➢ Dr. Bala Saheb Ambedkar Municipal Secondary School
• Quotation for purchase of steel tank for Rs.1280/- dated 03.03.2014 was not produced during the course of audit.
• Quotation for purchase of SC/ST Learning kit was taken from 4 parties:
  a. Sai Copy Centre – Rs.41000/-
  b. Sai Krupa Enterprises – Rs.40000/-
  c. Dhanshree Enterprises – Rs.42000/-
  d. Learning Solutions – Rs.42400/-
  But tender was awarded to Learning Solutions and no reason was mentioned in meeting records.

➢ Gohale Road Municipal English Secondary School
• Payment made to Learning Solutions however bills were not available.
• Details for expense made in respect of SMDC were not produced during the course of audit.
• Cash Book was not prepared correctly.

➢ Agnipada Municipal Urdu Secondary School
• Bills were not in chronology in respect of their date of issuance

<table>
<thead>
<tr>
<th>Bill No.</th>
<th>Date</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
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<td>17.07.2013</td>
<td>91/-</td>
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<tr>
<td>6087</td>
<td>18.07.2013</td>
<td>62/-</td>
</tr>
<tr>
<td>6089</td>
<td>08.08.2013</td>
<td>90/-</td>
</tr>
<tr>
<td>6084</td>
<td>22.08.2013</td>
<td>550/-</td>
</tr>
<tr>
<td>6065</td>
<td>24.08.2013</td>
<td>505/-</td>
</tr>
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<td>40/-</td>
</tr>
<tr>
<td>6086</td>
<td>04.01.2014</td>
<td>38/-</td>
</tr>
<tr>
<td>6069</td>
<td>16.01.2014</td>
<td>120/-</td>
</tr>
</tbody>
</table>

• Quotation of Rs.2700/- for table purchased from Barhami Glass Door & Frames dated 04.09.2013 was not taken.
• Quotation was not taken for purchase of Science material from Swastik Science Supplies.

➢ K.K. Marg Municipal Hindi Secondary School
• Quotation was not available for Rs.15000/- paid to Learning Educations dated 07.03.2014
• Bills were not in chronology in respect of their date of issuance

<table>
<thead>
<tr>
<th>Bill No.</th>
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<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1620</td>
<td>20.07.2013</td>
<td>308/-</td>
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<tr>
<td>1271</td>
<td>18.07.2013</td>
<td>114/-</td>
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<tr>
<td>1285</td>
<td>17.07.2013</td>
<td>5/-</td>
</tr>
<tr>
<td>1704</td>
<td>22.08.2013</td>
<td>27/-</td>
</tr>
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<td>1930</td>
<td>28.08.2013</td>
<td>170/-</td>
</tr>
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<td>1932</td>
<td>29.08.2013</td>
<td>100/-</td>
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<tr>
<td>1933</td>
<td>30.08.2013</td>
<td>71/-</td>
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</tbody>
</table>

➢ Dadar North Municipal Secondary School
• Quotation was not taken in respect of SC/ ST Learning Kit purchased dated 09.07.2013 & 26.07.2013 from Navyug Distributor and Mandhar Kr. & Sons.

➢ G.K. Municipal Secondary School, Lower Parel
• School Grant expense amounting to Rs.38170/- is said to be expended however, details/ supporting of those expenses are not on record.

➢ A.G.K. Marg Municipal Secondary School
• Rs.10000/- was paid to Harishchandra Vishwakarma dated 26.11.2013 in cash and no bills or quotations was taken from him.
• Quotation in respect of Rs.17600/- for SC/ ST kit was not on record.

➢ Sitaram Mill Compound BMC Municipal Secondary School
• Rs.9240/- paid to Learning Solutions in cash on 20.06.2014

➢ Globe Mill Passage MNC Secondary School
• Bills/ quotations for Rs.15000/- paid to Learning Education were not produced before us during the course of audit.
• Rs.10000/- was paid to Noor Alam Shah in cash and bills/ quotations were not available for the same.

➢ Imamwada Municipal Secondary School
• Camera was purchased on 16.03.2014 from Sony and only one quotation was available.
• Printer of value Rs.6600/- & Camera of value Rs.7500/- was purchased out of Govt. Grant.
• Quotation was not available on record for building repairing expenditure amounting to Rs.20000/- from party New Star Fabricators dated 20.06.2013.
Baradevi Municipal Hindi Secondary School
- Quotation was not dated in case of Science equipment purchase from Learning Solutions

Colaba Municipal Secondary English School
- Cupboards, lockers, chairs, etc was purchased for teachers out of School Grant fund.
- Orders for few items have been placed in March 2014. However receipts & payments were made in April 2014. But entire expenditure was booked in March 2014 as School Grant expense.

Prabhadevi Municipal Secondary School
- Quotation for Rs.2490/- paid to Ankita Diagnostic Centre on 15.03.2014 was not taken while making order.

Sahakar Nagar Municipal English Secondary School
- Bills were not in chronology in respect of their date of issuance

<table>
<thead>
<tr>
<th>Bill No.</th>
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<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>27070</td>
<td>23.08.2014</td>
<td>690/-</td>
</tr>
<tr>
<td>27068</td>
<td>30.08.2014</td>
<td>675/-</td>
</tr>
<tr>
<td>27077</td>
<td>31.08.2014</td>
<td>800/-</td>
</tr>
</tbody>
</table>

Baradevi MMC. Secondary Marathi School
- SC/ST grant expended Rs.2400/- to Liberty Co. on 26.04.2013 for which no quotation was found
- Bills were not in chronology in respect of their date of issuance

<table>
<thead>
<tr>
<th>Bill No.</th>
<th>Date</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>343</td>
<td>20.06.2013</td>
<td>995/-</td>
</tr>
<tr>
<td>344</td>
<td>09.07.2013</td>
<td>945/-</td>
</tr>
<tr>
<td>328</td>
<td>03.07.2013</td>
<td>995/-</td>
</tr>
</tbody>
</table>
- Quotation was not signed and stamped in case of purchase of cupboard of value Rs.10687/-

Sion Municipal Secondary School
- An amount of Rs.87200/- expended for purchase of SC/ ST Kit was found without any acceptance of quotations

Shiradi Wadal Municipal Sec. Marathi School
- An expense of Rs.150/- was paid twice to Maharashtra State Board, once through Demand draft (D.D. no. - 903219) on 31.08.2013 and then by cash on 18.12.2013
Janabhai and Madhavrao Rokde Municipal Sec. Marathi School
- School grant expense made in April 2014 but shown in March 2014 Rs.1770/- paid to M.M. Kaderjee & Co. on 30.04.2013 was changed to 30.03.2014
- Quotation for purchase of stationery from Stationery House against bill no.3829 dated 29.04.2014 of value Rs.1097/- was not available on record.

East Byculla Municipal Secondary School
- Allowance in respect of Kishori Utkarsh Manch paid to teachers and signature substantiating receipts for the same where not available. Instead a self-declaration was given by Headmaster. Moreover, all those payments were made in cash.
- Duplicate bills were found of vendor Soham Enterprises of value Rs.750/- invoice no. being SE- 630/2014-15
- Stationery was purchased from Jayshree Chamunda Matae Stationery against bill no.426 for Rs.16275/-. Quotations for the same were not available on record. Moreover, date of bill was overwitten making it difficult to judge the veracity of the bill.

Mumbai West
- District Project Office, Mumbai West
  - Rs.4950/- worth of goods purchased from Sai Enterprises vide bill no.458, date manually changed from 27.05.2014 to 17.03.2013.
  - Quotation not on record for expenditure relating to Career Guidance Fair.

Ashram School, Goregaon
- Vouchers/ bills were not for the following cases
  a. Rs.1200/- for fooding expense from Om Nam Shiraj Mahila.
  b. Rs.1360/- distributed to trainees for fooding.
- As explained to us advance of Rs.6000/- given by School P.P. Gotanne for which no bills or vouchers was on record.

Nagpur
- Lal Bahadur Shashtri Hin Mdy School NMC
  - Amount paid to Charlul Publication against Bill no.299 Rs.4995/- cash and quotation were not taken in respect of such payment.

Kamgar Nagar Urdu HS, NMC
- Rs.28730/- paid in cash to Tanish Traders against bill no.1080 & 1050 dated 25.03.2014.
• Rs 9945/- Paid to Urdu Press dated 29.03.2014 against bill no.41.

- Sanjay Nagar Hindi High school
  • Rs.50000/- paid in cash to Parag Agency against bill no.128 & 129 dated 28.03.2014.

- Govt. Mdy. Ashram School Belda, Ramtek
  • Rs.13200/- paid in cash to Ujjwal Sports against bill no.739 dated 08.10.2013.

- Tajabad Urdu High School NMC
  • Rs.10000/- paid in cash to Tanish Traders against bill no.2125 dated 29.03.2014.

- Z.P. HS Wadamba, Ramtek
  • Rs 24800/- paid to Ashok International Traders dated 03.03.2014 against bill no.2088, quotation/voucher for the same were not available on record.

- Z.P. High School, Mandhal, Kuhi
  • Payment was made in cash to Silicon Computers for Rs.2200/-, quotation/bill for the same were not available on record.
  • Payment was made in cash to Roshan S Bhanders and Pitasmi Transports for Rs.2881/- dated 06.02.2014.
  • Payment was made to Navdurga Restaurant of Rs.2040/- against bill no.15 dated 20.01.2014 in cash.
  • Payment was made to Sangham Computers & Systems for Rs.8600/- against Bill no.844 & 137 in cash.

- Z.P. HS Kodamendhi, Mouda
  • Payment was made to Ujjwal Sports for Rs.1170/- in cash against bill no.13156 dated 16.01.2014.

- Kundanlal Gupta Nagar Urdu High School
  • Cash paid to Shyam Agency Rs.4800/- against bill no.03208 dated 24.03.2014.
  • Cash paid to Savita Traders Rs.3880/- against bill no.278 dated 24.03.2014.

- Ramaji Mahajan N.P. Vidyalaya Ramtek
  • Cash paid to National Scientific Store on 31.01.2014 for Rs.15000/- against Bill no.24, 25, 28 and 36.
Dattatraye Nagar High School NMC
- Cash paid to Tanish Traders Dated 17.02.2014 for Rs.15000/- in respect of Science Kit.

Shaskiy Ashram School, Kolitmara, Parseoni
- Rs 3200/- has been paid in cash against bill no.33 dated 10.08.2013 to Avi Arts.
- Rs 3830/- has been paid in cash against bill no.76 dated 12.02.2014 to Swati Enterprises.
- Rs 8300/- has been paid in cash against bill no.3060 on 27.03.2014 to Moon Light Studio.
- Rs 26200/- has been paid in cash against bill no.285 dated 29.03.2014 to Gulmohar Art Gallery.

Nanded
- ZPHS, Palaj
  - Vouchers/ quotation were not presented during the course of audit relating to School Grant & SC/ ST Learning Kit amounting to Rs.32508/- & Rs.28000/- respectively.

- Govt. Ashram HS Jaldhara
  - Vouchers, Quotation & Contract Agreement relating to Science Laboratory were not produced before us during the course of Audit.

- Z.P.H.S. Ashtur
  - All payments were made in cash during the period covered under our audit.
  - Quotations of Stationery items were found without having any dates mentioned on it.

- ZPHS Malkutha
  - All Payments were made in cash during the period covered under our audit.
  - Quotation related to purchase of books & furniture were not available on record.

- Z.P.H.S. Shahapur
  - During the course of audit we have observed that school construction activity is being carried out by SMDC members themselves. As explained to us, a minimum of 75% approval in respect of these activities is to be taken from the members and recorded in the proceeding book. However, we found that signature/approval of only few members are on record.
• All payments made in cash during the period covered under our audit.

➢ ZPHS Limbgaon
• During the course of Audit we have observed that Rs.25940/- was paid in cash to Shree Mahalaxmi Stationeries which related to F.Y. 2012-13.

➢ ZPHS Pethwadaj
• Vouchers/ Quotation of expenditure amounting to Rs.50000/-, Rs.15000/- & Rs.472000/- relating to School Grant, Science Kit & SC/ ST Kit respectively were not available on record.

➢ Z.P.H.S. Girls Vazirabad
• Vouchers/ Quotation of expenditure amounting to Rs.41000/-, Rs.15000/- & Rs.25000/- relating to School Grant, Science Kit & SC/ ST Kit respectively were not available on record.

➢ Z.P.H.S. Kalamber BK
• Vouchers/ Quotation of expenditure amounting to Rs.50000/- & Rs.15000/- relating to School Grant & Science Kit respectively were not available on record. Moreover, all payments were made in cash.

➢ Govt. Sec Ashram School Kinwat
• Vouchers/ Quotation of expenditure amounting to Rs.50000/- & Rs.28800/- relating to School Grant & SC/ ST Kit respectively were not available on record.

➢ Z.P.H.S. Ghungrala
• Vouchers/ Quotation of expenditure amounting to Rs.55000/-, Rs.26900/- & Rs.26400/- relating to School Grant, Minor Repairs & SC/ ST Kit respectively were not available on record.

➢ Z.P.H.S. Kamari
• Vouchers/ Quotation of expenditure amounting to Rs.50000/-, Rs.15000/- & Rs.13600/- relating to School Grant, Science Kit & SC/ ST Kit respectively were not available on record.

➢ ZPPS (Chitrawadi) Penur
- Vouchers/ Quotation of expenditure amounting to Rs.50000/-, Rs.15000/- & Rs.48000/- relating to School Grant, Science Kit & SC/ ST Kit respectively were not available on record.

➤ Govt. Ashram Sec. School Ekdhari
- Vouchers/ Quotation of expenditure amounting to Rs.50000/- & Rs.25000/- relating to School Grant & Minor Repairs respectively were not available on record.

➤ GOVT.SEC. ASHRAM KINWAT
- Vouchers/ Quotation of expenditure amounting to Rs.50000/- & Rs.6000/- relating to School Grant & SMDC Training respectively were not available on record. Payments were also made in cash.

➤ ZPHS Tamsa
- Vouchers/ Quotation of expenditure amounting to Rs.46402/-, relating to School Grant were not available on record. Payments were also made in cash.

➤ Govt Ashram HS Jawarala
- Vouchers/ Quotation of expenditure amounting to Rs.120000/-, relating to School Grant were not available on record. Payments were also made in cash.

➤ ZPPS Ashti
- Vouchers/ Quotation of expenditure amounting to Rs.50000/-, Rs.25000/- & Rs.48000/- relating to School Grant, Minor Repairs & SC/ ST Kit respectively were not available on record.
- We have also observed that grant relating to Classroom Construction for Rs.375000/- & Science Laboratory of Rs.425000/- were mostly expended in cash. Voucher & quotation for the same were not found during on record during the course of audit.

➤ ZPHS (Girls) Mukhed
- Vouchers/ Quotation of expenditure amounting to Rs.50000/- & Rs.15000/- relating to School Grant & Science Kit respectively were not available on record. Payments were also made in cash.

➤ ZPHS Islapur
• Vouchers/ Quotation of expenditure amounting to Rs.50000/-, Rs.25000/- & Rs.28800/- relating to School Grant, Minor Repairs & SC/ ST Kit respectively were not available on record.

• We have also observed that grant relating to Classroom Construction for Rs.570778/- were mostly expended in cash. Voucher & quotation for the same were not found during on record during the course of audit.

- ZPHS BETMOGRA
  • Vouchers/ Quotation of expenditure amounting to Rs.50000/-, Rs.15000/- & Rs.20000/- relating to School Grant, Science Kit & SC/ ST Kit respectively were not available on record.

- ZPPS Lahan
  • Vouchers/ Quotation of expenditure amounting to Rs.54727/-, Rs.15000/- & Rs.28000/- relating to School Grant, Science Kit & SC/ ST Kit respectively were not available on record.

- Govt. Sec. Ashram School Talaiguda
  • During the course of audit we have observed that Rs.72800/- were shown as School Grant utilized but voucher relating the same were not on record.

- Z.P.H.S. Marhel
  • Vouchers/ Quotation of expenditure amounting to Rs.50000/-, Rs.25000/-, Rs.15000/- & Rs.32800/- relating to School Grant, Minor Repairs, Science Kit & SC/ ST Kit respectively were not available on record. Moreover, all payments were made in cash.

- Z.P.P.S. Karadkhed
  • During the course of our audit we have observed that Rs.314755/- has been expended as Classroom Construction by School Authority. However vouchers/ bills/ quotations/ contact agreements regarding the same were not on record.

- Nandurbar
  - Shashakiya Madhyamik Ashram School, Alivihir
    • Quotations had not been taken from Kushal Music for expense of Rs.15560/-
    • Similarly, in case of procurement from Pankaj Sales Corporation for Rs.5865/- quotations have not been taken.
Govt. Sec. Ashram School, Ranipur
- Quotations had not been taken from National Teen Shop for expense of Rs.4350/- on 13.06.2013
- Similarly, in case of procurement from Mahalaxmi Metal for Rs.5865/- on 01.02.2014, quotations have not been taken.

Govt. Sec. Ashram School, Moramba
- All expenses made in cash
- No books of accounts have been prepared.

Govt. Sec. Ashram School, Borad
- All expenses have been made in cash
- No books of accounts have been prepared.
- All payments bill were found to be expended within 3 days of withdrawal, meeting records approval of whose were not available with the school.

Govt. Sec. & Higher Sec. Ashram School, Ranipur
- All expenses amounting to Rs.75000/- have been made in cash
- Quotations were not taken from Bhakti Electricals for Rs.41000/- and Rs.24992/-.

Govt. Sec. & Higher Sec. Ashram School, Loy
- Quotations and bills of Minor Repairs amounting to Rs.25000/- were not on record.

Nashik
- Ashram School Rameshwar, Devla
  - Cash payment was made to J P Graphics for Rs.1500/- on 22.03.2014 against bill no.200.

- Govt. Pri. Ashram School Kharde (Di), Kalwan
  - Cash payment was made to Umesh Industries for Rs.50000/- on 31.03.2014 against bill no.51.

- Govt. Secondary & Higher Secondary Ashram School Kohor, Peint
  - Purchase from A J Electronics for Rs.8280/- dated 02.05.2013 paid in cash.
  - Payment of Rs.9300/- to Raja Ram Nivrati Bombere on 02.05.2013 in cash.

- NMC Secondary School Raighad Chawk, Nashik URC-2
  - Rs.12480/- paid to Sharda Book Depot on 17.07.2013 in cash. However, by quotation in respect of same was not on record.
• Similarly, quotations were not on record for purchases of Computer Room Door from Shakti Enterprises for Rs.9500/- and Green Book from Sarda Book Depo of Rs.12480/- on 07.07.2013 and 17.07.2013 respectively.

➢ Shaskiya Aashram School Bopegao, Dindori
• Payment of Rs.14600/- & Rs.10400/- in cash was made to Painter Vijay Maly and Sidheswar Welding. Quotation in respect of same was not available on record.

➢ Govt. Ashram School Thanapada, Trimbak
• Expenses were made relating to SMDC Training before March 2014, but amount withdraw from bank/ payment made was after 31\textsuperscript{st} March 2014.
• Purchase of bricks of Rs.13500/- was made in cash on 12.12.2013. However, bill for the same was not on record.

➢ Shaskiya Ashram School Devpurpade, Devla
• Cash paid to UCKO Furniture of Rs.11350/- on 01.08.2013 against which supporting were not on record.

➢ Shaskiya Ashram Thepanpada, Dindori
• Purchase was made from Mayra Sales Corporation for Rs.21150/- against which voucher/ quotation was not available on record.

➢ Govt. Ashram School Khuntvihir, Surgana
• Amount of Rs.50866/- has been incurred in respect of School Grant in cash voucher in respect of same was not available on record.
• Cash book was not properly updated/ maintained.

❖ Osmanabad
➢ District Project Office, Osmanabad
• Expenditure made for Self Defense Training Rs.91350/- to Parishad Mudranlaya, Sangli on 07.03.2014 against bill no.31266, quotation was not found on record.

➢ Z.P. High School, Alur, Omerga
• Expenditure made for construction of class room for Rs.365537/- against which quotation/ bills has not been taken for Bricks, Cement and all other materials.
• We have observed that chronology of bills issued by Shree Hanuman Steel & Hardware were not in sync with dates of issue.

➢ Z.P. High School, Mulaj, Omerga
- Payment was made in cash to Shree Hari Enterprises for Rs.7530/- on 09.10.2013 against bill no.277 and Rs.4470/- bill no.259.

- Similarly payment was made in cash to Ganesh Prakash for Rs.10000/- in respect of stationery expenses.

➢ Z.P. HIGH SCHOOL, SHIRADHON, KALLAMB
- Payment made in cash to New Gayatri Traders for sports equipment of value Rs.5000/- on 10.07.2013 against bill no.476. We have also noted that date and signature of authorized person was not found in the quotation which was issued for sports equipment.
- Payment made in cash to Bhartia Pustakalya for Rs.5000/- 23.10.2013 and Maruti Machinery & Agro Sahitya for Rs.6900/-.
- Quotation was not available on record for payment made to Kalinga General Stores for Rs.7200/- against bill no.273
- All voucher payments were made in cash except Science Kit expenditure.

➢ Z.P. High School, Itkur, Kallamb
- Payment made towards school grant of value Rs.49091/-. We have also noted that date and signature of authorized person was not found in the quotation which was issued for sports equipment.

➢ Z.P. High School, Naldurg, Tuljapur
- Payment was made to Ganesh Prakashan in cash for Rs.13490/- on 19.03.2013 against bill no.703.
- Payment was made in cash for Science Kit expenses for Rs.15000/-. Quotation/ bill in respect of same was not available on record.
- Cash payment of Rs.7200/- was made to Gurudatt Sahitya Bhandar against bill no.715.

➢ Z.P. Girls High School, Kallamb
- Quotation/ Voucher were not available on record expenses relating to Science Kit of Rs.15000/- and Stationery Expenses of Rs.4010/-

➢ Z.P. High School, Sirsaw, Paranda
- Date was not mentioned in the voucher of Rs.17518/- for renovation expenses made towards school.

➢ Z.P. High School, Walwad, Bhoom
- Quotation of the following expenditure was taken after expenses were incurred are as follows:
  a) Shree Krishna Book Depot invoice date 15.06.2013 voucher no.495 for Rs.3200/- and quotation date 17.06.2013 for Rs.3200/-
b) New India Fabrication invoice date 20.08.2013 for Rs.27500 invoice no.86 and quotation dated 23.08.2013 for Rs.27500/-.

- During the course of audit we have observed that school construction activity is being carried out by SMDC members themselves. As explained to us, a minimum of 75% approval in respect of these activities is to be taken from the members and recorded in the proceeding book. However, we found that signature/approval of only few members are on record.

- Z.P. High School, Katgaon, Tuljapur
  - Quotation in respect of Purchase from Shri Ganesh Prakashan for Rs.13420/- and Rs.13450/- was not available on record.
  - Payment was made in cash to OM Book Depot of Rs.8800/- bill no.268 on 07.07.2013, Pavan Prakashan for Rs.3470/- against bill no.1061 and Rs 11800/- to Revansidh Sutar for repairs of doors.
  - Similarly, payment was also made to Kancheswar for welding works of Rs.2700/- in cash; Quotation in respect of the same was not available on record.

- Z.P. High School, Kallamb
  - Date was not mentioned in the voucher of Rs.20197/- in respect payment made for School Grant to New Nagarg Scientific House against bill no.225 and of Rs 7000/- in respect of payment made to Hari Enterprises against bill no.019.

- Z.P. High School, Jalkot, Tuljapur
  - No voucher/ quotation were on record for payment of Rs.7000/- to JCB for construction purpose and to Vijay General Stores for SC/ST book of Rs.6400/-.

- Parbhani
  - ZPHS, Banwas, Palam, Parbhani
    - Expenditure made in cash of Rs.3200/- against which no supporting voucher was found.

- ZPHS, Kausadi, Jintur
  - Vouchers/ Bills/ Quotations in respect of all expenses made by the school we not on record.

- ZPPS KGBV, Jintur, Jintur
• Payment was made in cash to Abdul Ajij suppliers for Rs.4742/- and to K. Tent House Fixture for Rs.3500 & Rs.1800 on 26.02.2014.

❖ Pune

➢ Nanasheb Parulekar Girls High School
  • Minor repair fund has been used for School Grant expense.

➢ Rafi Ahmed Qidwai Urdu High School
  • Vouchers/ invoices were not available on record in respect of SMDC Training expenditure.

➢ Dr. Vasant Dada Patil School
  • Bill related to School Grant of value Rs.6260/- dated 13.03.2014 was not on record.

➢ Hutatma Balveer Shirishkumar High School
  • Few Bills were not dated and were written with pencil which can be easily manipulated.
  • Quotations for purchase of camera indicate that all of them were made by same person or retailer.

➢ Lal Bahadur Shashtri High School
  • Rs.59/- was paid extra to Maharashtra State Patyapushtha Nirmati
  • Vouchers/ invoices/ quotation were not available on record in respect of Kishori Utkarsh Manch and Science Kit.
  • Quotation was not on record for SC/ ST Kit bought from Prince Department for Rs.35000/- against bill no.3058 dated 22.06.2013.
  • Bill of Rs.1800/- paid to Navyug Distributor was not on record.

➢ Madhyamik Vidyalaya Nigdi, Shramiknagar
  • Bill of Rs.15000/- related to Science kit purchased from Bohil & Co. of receipt no.2945 dated 18.03.2014 was not on record.

➢ Pune Municipal Corporation Shree Sant Namdeo Madhyamik School
  • Vouchers/ invoices/ quotation were not available on record in respect of Kishori Utkarsh Manch.

➢ PCMC Kadewadi, Bhosari
  • Quotation for expense Rs.4500/- dated 21.09.2013 for Ganesh Art was not on record.

➢ Ganpatrao Vithoba Gode Secondary School
• Quotation of value Rs.10400/- was not available. Details are here under:

<table>
<thead>
<tr>
<th>Date</th>
<th>Party Name</th>
<th>Amount(Rs.)</th>
</tr>
</thead>
<tbody>
<tr>
<td>02.08.2013</td>
<td>Jalan Agency</td>
<td>2170/-</td>
</tr>
<tr>
<td>13.08.2013</td>
<td>Akshardham</td>
<td>5030/-</td>
</tr>
<tr>
<td>13.08.2013</td>
<td>Akshardham</td>
<td>2236/-</td>
</tr>
<tr>
<td>13.08.2013</td>
<td>Jalan Agency</td>
<td>964/-</td>
</tr>
</tbody>
</table>

➢ N.S.C. Bose Madhyamik Vidyalaya, Yerwada
• Bill in respect of respect of Rs.75/- not present in case of SMC meeting.
• Quotation was not on record in respect of expense amounting to Rs.10500/- made to Sachin Vithal Pisal & Rs.7500/- for purchase of blackboard and Rs.6613/- paid to Bafra Plywood.

➢ Lokmanya Tilak High School Sapras, Khadki
• Quotation available but amount not mentioned on SC/ST Kit.
• Quotation not available on record for Minor Repair.
• Details of Cash Book is as below:-
  c. Rs.1720/- dated 09.05.2013 - Kirtee General Hardware Store.
  d. Rs.1500/- dated 20.09.2013 - Sheetal Sound Services.
• Quotations in respect of the following were not on records:
  a. Rs.11250/- for fire extinguishers.
  b. Rs.970/- for mike purchase.
  c. Rs.1690/- for Books - Kumar General Stores dated 02.07.2013
  d. Rs.3000/- Surya Arts dated 03.03.2014.
• Bill of Rs.2600/- for DVD purchased dated 11.03.2010 from Modern was altered manually to 11.03.2014.

➢ Krida Probhodini Vidyalaya, Uddamnagar
• Expense of Rs.500/- incurred on 29.12.2013 related to Kishori Utkarsh Manch was not on record.
• Quotation of Rs.7000/- for Sports Equipment was not on record. Purchases were made vide bill no.117 dated 07.12.2013 from Varsha Fabricators.
• Quotation of Rs.17900/- was not found on record in respect purchase of furniture dated 04.03.2014 from Shri Samarth.

➢ PCMC Secondary School, Wakad
• Date of invoice was modified manually in respect of stationery purchased from Shri Maiyap of Rs.12331/- & Rs.12154/-.

➢ Govt. Ashram School, Gohe
• Invoice was modified manually in respect of Net protector antivirus purchased from Kohinoor Computers, bill no. 189 dated 08.08.2013.

➢ Raigad
➢ Govt. Primary Ashram School Path
• Rs.6105/- paid to Kambeshwar Electric Hardware in cash against bill no.431 dated 13.07.2013.

➢ Bhaliwadi Ashram Shala
• Rs.27100/- paid in cash in respect of School Grant against which bill/ vouchers were not on record.

➢ Ratnagiri
➢ District Project Office, Ratnagiri
• Rs.14000/- paid to District Education Officer by cheque no.23671. Details of expense not on record.
• Difference of Rs.5478/- was observed in expenditure relating to Career Guidance Fair between Utilization Certificate submitted and actual expenditure.
• Attendance Sheet and expense details for Career Guidance Fair not on record.

➢ Ashram School Veral
• Date on expense bills were missing.

➢ Ashram School Kadvan
• Date on expense bills were manually modified.

➢ Sangli
➢ District Project Office, Sangli
• Rs.2400/- paid to Shinde Typing on 28.01.2014. Bills were split into three of Rs.800/- each to avoid quotation. Similarly, in case of Jaydeep Samajik Sanstha Rs.2997/- was paid where bills were split into three of Rs.999/- each to avoid quotation.
• Quotations sought during the year were not in sealed envelopes.

➢ Miraj High School
• Quotations sought during the year were not in sealed envelopes.

➢ Satara
District Project Office, Satara
- Rs.48000/- paid to Dattatray Sable on 14.02.2014 for decoration of hall. Quotation for the same was not on record. Moreover, TDS has also not been deducted.
- Basis of quotation was not applied on invoice issued by Sanjay Photos.
- No quotation was on record for payment of Rs.1625/- paid to Kamveer Vidya Prabodhini.

Giristhan Bashala & Junior College Mahabaleshwar
- Rs.4120/- paid for repairs to R. G. Batiwala, quotation for the same was not on record.
- All payments were made by bearer cheques which is equivalent to cash.

Ashram Shala Barmoli
- Quotations were not on record for the following cases:
  a. Rs.19500/- worth of printer purchased on 05.02.2014
  b. Rs.11250/- worth of stationery bought on 10.03.2014
  c. Rs.8856/- expended in respect of laboratory stationery on 10.03.2014
  d. Rs.7500/- in respect of painting job done by Krishna Jadav
  e. Rs.20756/- for school repairs on 14.03.2014 by Bhawani Timber mart
  f. Rs.4244/- paid in respect of labour charges.

Ashram Shala Barmoli
- Bills totaling to Rs.3376/- from Vijay Sales Corporation were segregated into smaller bills of less than Rs.1000/- to avoid quotations.
- Similarly, amount of Rs.1500/- from Computer Selection and Rs.4160/- from Nand Arts were split in smaller amount to avoid quotations.
- Sports Equipment was bought from Rayat Stores Co-operatives on 22.07.2014 worth Rs.14500/-. We have observed that goods as per invoice differs from that mentioned in quotations both in quantity and in nature.

Pratap Singh H. S.
- Bills relating to old newspaper for the year 2011-12 were paid during the year under audit. Total amount paid was Rs.3491/-. 
- Quotations are not being called in sealed envelopes.
- Payment made to Deikripa Plywood & Hardware Rs.2538/- and Pradeep Rs.2310/-. We have observed bills are being split into amount less than Rs.1000/- to avoid quotations.

Solapur
- Z.P. High School, Madha
  - Payment to Kasturba Electronics of Rs.33000/- made through cash for purchase of speaker on 21.11.2013. Quotations for the same was also not produced during audit.
  - All the payments were made in cash
  - Quotations were not taken for repairing works from Shrimante Rage Electronics of value Rs.5829/- on 21.11.2013.

- SMC High School No. 2
  - Quotation was not taken for repair works from Vinayak Art of value Rs.3780/- vide bill no.29 dated 22.04.2013
  - Quotations were not found of value Rs.11944/- against bill no.1073
  - Quotation was not taken from Danger Steel Industries of value Rs.10000/- vide bill no.29 on 25.06.2013

- Solapur Mahanagar Palika Prashala No. 1
  - Quotation was not available on record for stationery purchased from Nubun Vastu Bhandar on 04.07.2013.

- SMC Jai Bhavani Prashala, Solapur
  - Quotation was not found on record for purchases made of Learning Kit on 15.06.2013 for Rs.5750/-. 
  - Quotation was not found on record from purchases made from Praaksha Arts on 16.09.2013 for Rs.2700/-.

Thane
- Shashkiya Madhyamik Ashramshala, Pali
  - Bills of value Rs.1500/- not on record.

- Govt. Secondary Higher Secondary Ashram School, Sakur
  - Expense of value Rs.5000/- paid to Navrati General Stores done through cash instead of cheque.
  - Quotation not found for bill no.815

- Shashkiya Madhyamik Ashramshala, Tawa
  - Vouchers/ Bills/ Quotations were not produced before us during the course of audit.

- Guilder Lane Municipal Secondary School
- Amount of Rs.350/- expended under Kishore Utkarsh Training was not found on records.
- No quotations were present for furniture purchased.

- Sainath Municipal Urdu Secondary School
  - 1. Quotation bought for purchase of assets, books, etc. does not bear dates.

- Ghatle BMC Secondary School
  - Quotation was not available on record for stationery purchased of Rs.5075/- from Shree Sidhshivinayak Stores on 20.11.2013

- Govt. Ashram School Mahalaxmi, Dahanu
  - TDS not deducted on one of the payments made to Rs.177000/- to M. B. Ladri

- Govt. School Pali, Palghar
  - Bills of Kishori Utkarsh Manch were not sanctioned or stamped by school authorities yet the same were paid.
  - Rs.1500/- was expended in excess of allocated budget and bills for the same was not on record.

- Govt. Secondary & Higher Secondary Ashram School Dehere
  - Bills/ vouchers were not present for Rs.1750/- expended on Kishori Utkarsh Manch.
  - Attendance List not on record for Meeting and allowance paid to those teachers who were present on meeting.
  - Rs.300/- per meeting per quarter is granted but meeting was conducted only once during the year and expense has been booked for all four quarters.
  - Cash Book was not prepared appropriately.

- Navi Mumbai Mahanagar Palika Madhymik Vidyalaya, Sec 22
  - Quotation of Science Kit amounting to Rs.15000/- purchased from Amrish Scientific Traders on 24.02.2014 was not on record.

- NMMC Madhyamik Vidyalaya, Nerul
  - There is mismatch of items for which quotation were sought and bought. Science Kit of value Rs.15000/- purchased from Amrish Scientific Traders on 15.02.2014 for which 32 items were billed. However, quotation was sought for only 25 item was 32 and on quotation it was 25. Moreover, items as per quotations also don't match with bought items.
Govt. Ashram School, Pendhargaon
- Vouchers/bills were not on record for Rs.4500/- paid to Sai Sera Trust on 20.02.2014 for medical expense.
- Rs.1200/- shown as Meeting expense however records of meeting was not found on record.

Kamat Ghar Marathi Madhyamik Vidyalaya, Bhiwandi
- Rs.300/- per meeting per quarter is granted but meeting was conducted only once during the year and expense has been booked for all four quarters.
- Rs.500/- has been expended only once but booked twice in the books.

Wardha
District Project Office, Wardha
- Expenditure made of Rs.7000/-, Rs.11000/- and Rs.48000/- to Sumitra Enterprises, Swapnil Enterprises and Balaji Decorations & Vidhyat respectively. Quotation/bill in respect of the same was not on record.

MPL High School, Arni
- All the payments were made in cash except Rs.38400/- for SC/ ST Learning Kit & Rs.15000/- for Science Kit

Govt. Secondary Ashram School
- Cash payments in excess of Rs.1000/-

<table>
<thead>
<tr>
<th>Party Name</th>
<th>Bill No.</th>
<th>Date</th>
<th>Amount(Rs.)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Spectrum Services</td>
<td>1699</td>
<td>28.03.2014</td>
<td>19750/-</td>
</tr>
<tr>
<td>Prayas Agencies</td>
<td>5995</td>
<td>28.03.2014</td>
<td>19000/-</td>
</tr>
</tbody>
</table>

Govt. Ashram School, Nawargaon
- All the payments of value Rs.50000/- were done on a single day 29.03.2014

Z.P. Girls High School, Arvi
- SDMC Training was held on 29.01.2014 but the bill for the same from Mauli Mahila Bachat Ahat was dated 10.05.2013
- Payment of Rs.2000/- for SMDC Training to Shri Arun Gajanam was done through cash.
- Procurement procedure was not followed from Laxman Printer and Stationery. Details of expenditure are as below:

<table>
<thead>
<tr>
<th>Date</th>
<th>Amount(Rs.)</th>
</tr>
</thead>
<tbody>
<tr>
<td>02.01.2014</td>
<td>860/-</td>
</tr>
<tr>
<td>05.01.2014</td>
<td>960/-</td>
</tr>
<tr>
<td>Date</td>
<td>Amount (in Rs.)</td>
</tr>
<tr>
<td>------------</td>
<td>-----------------</td>
</tr>
<tr>
<td>06.01.2014</td>
<td>720/-</td>
</tr>
<tr>
<td>08.01.2014</td>
<td>460/-</td>
</tr>
<tr>
<td>15.02.2014</td>
<td>970/-</td>
</tr>
<tr>
<td>19.02.2014</td>
<td>912/-</td>
</tr>
<tr>
<td>17.02.2014</td>
<td>300/-</td>
</tr>
<tr>
<td>20.02.2014</td>
<td>950/-</td>
</tr>
<tr>
<td>21.02.2014</td>
<td>960/-</td>
</tr>
</tbody>
</table>

- MPL Nehru Vidyalaya Sindhi
  - Quotation was not taken for Rs.5550/- spent on refilling of fire extinguishers and purchase of huge pipes.
  - Quotation was not taken for purchase of letter pad book worth Rs.1500/- on 31.03.2014

- New MPL S.S. Hinganghal
  - Date was not mentioned in quotation regarding purchase of learning kit from Ashok Prakashan Nagpur on 12.08.2013.
  - Following vouchers issued by Lahoti Agencies, chronology of these bills does not match with the date of issuance:

<table>
<thead>
<tr>
<th>Date</th>
<th>Bill No.</th>
<th>Amount (in Rs.)</th>
</tr>
</thead>
<tbody>
<tr>
<td>10.02.14</td>
<td>2113</td>
<td>942/-</td>
</tr>
<tr>
<td>15.03.14</td>
<td>2114</td>
<td>999/-</td>
</tr>
<tr>
<td>20.03.14</td>
<td>2117</td>
<td>886/-</td>
</tr>
<tr>
<td>25.03.14</td>
<td>2118</td>
<td>480/-</td>
</tr>
</tbody>
</table>

- New MPL Hingaghat
  - Quotation was not dated in case of SC/ST books purchased from Usha Agencies
  - Date was not mentioned few bills of Kishori Utkarsh Manch amounting to Rs.320/-, 258/- and 250/-
  - Voucher date was not present in bills of purchase of stationery amounting to Rs.16086/- from Lahoti Books Depot. However, payment was made through cheque no. 034590.

- Govt. Secondary Ashram Bothali
  - Voucher of Rs.4400/- dated 21.03.2014 purchased from Sachin Digital Studio does not have any quotations
  - Books purchased from Prayas Agencies do not bear stamps of the vendor. However, purchase was made through cheque no. 185290 amounting to Rs.16150/-.
  - Printer was purchased on 07.04.2014 but cash book shows payment was made on 29.03.2014. Quotation for the same was also taken from the party Copy Pro Technologies Pvt. Ltd.

- Municipal High School, Pulgaon
• All the expenses were paid in cash
• Asset was purchased of value Rs.23500/- and none of the quotations in respect of the same were dated.
• Quotation was not produced during audit for cement purchased of Rs.1500/- from Shree Radhe Traders.
• Quotation was not available on record for purchase of grills for school from Kulswamini Engineering

➤ Govt. Secondary Ashram School
• There were several instances where payments were made in cash instead of issuing cheque:

<table>
<thead>
<tr>
<th>Party Name</th>
<th>Bill No.</th>
<th>Date</th>
<th>Amount(Rs.)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Shekhar Arts</td>
<td>097</td>
<td>06.08.2013</td>
<td>950/-</td>
</tr>
<tr>
<td>Sumitra Enterprises</td>
<td>305</td>
<td>28.03.2014</td>
<td>5469/-</td>
</tr>
<tr>
<td>Dhole Enterprises</td>
<td>187</td>
<td>15.05.2013</td>
<td>6800/-</td>
</tr>
<tr>
<td>Dhole Enterprises</td>
<td>189</td>
<td>07.08.2013</td>
<td>7200/-</td>
</tr>
</tbody>
</table>

➤ Municipal High School, Deol
• All the payments to contractor for construction of class in school was made in cash amounting to Rs.26000/-
• Quotations have not been taken for any of the construction work. Following are the details bills for the construction work:

<table>
<thead>
<tr>
<th>Name of the Party</th>
<th>Bill No.</th>
<th>Date</th>
<th>Amount(Rs.)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Dutt Kripa Engineering</td>
<td>173</td>
<td>18.07.2013</td>
<td>23300/-</td>
</tr>
<tr>
<td>Works &amp; Rolling Shuters</td>
<td>80</td>
<td>-</td>
<td>40000/-</td>
</tr>
<tr>
<td>Vikas Traders</td>
<td>140,141</td>
<td>-</td>
<td>17000/-</td>
</tr>
<tr>
<td>P. N. Hande</td>
<td>85</td>
<td>-</td>
<td>24700/-</td>
</tr>
<tr>
<td>P. N. Hande</td>
<td>86</td>
<td>-</td>
<td>5200/-</td>
</tr>
<tr>
<td>Vikash Traders</td>
<td>143,142</td>
<td>-</td>
<td>28182/- &amp;</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>21000/-</td>
</tr>
</tbody>
</table>

➤ Washim
➤ District Project Office, Washim
• The DPO has not distributed any funds to the schools during the period under audit

➤ Yavatmat
➤ Z.P. High School, Vidul
• Cash paid to Pathewar Tea Centre Rs.4800/-. Quotation for the same was not taken on record.
• Rs.1200/- paid to Joshi Newspaper in cash
➢ Govt. Secondary Ashram School, Rudha
  - Payment to Uttam Electricals of Rs.2923/- against bill no.2909 dated 01.09.2013, Manohar Book Depot Rs.2150/- against bill no.1638 dated 05.08.2013 was made in cash.
  - Quotation was not taken from Manohar Trading company against bill no.3123 dated 12.12.2013 amounting to Rs.5210/-
  - Quotation was not found on record of Soft Cell System with bill no.188.

➢ Govt. Secondary Ashram School, Karegaon
  - Quotation was not dated in case of laser printer and sound system purchased amounting to Rs.7500/- and Rs.14020/- on 28.03.2014. These payments were also made in cash.

➢ Govt. Ashram School, Hiwari
  - Cash payment was made to Tanmay Publication instead of cheque of Rs.2599/- for school grant expense on 13.08.2013 with bill no. 116. Quotation was also not taken for the same.
  - Cash payment was made to school grant expense to Vipul Computers

<table>
<thead>
<tr>
<th>Bill No.</th>
<th>Date</th>
<th>Amount (Rs.)</th>
</tr>
</thead>
<tbody>
<tr>
<td>200</td>
<td>18.02.2014</td>
<td>1148/-</td>
</tr>
<tr>
<td>201</td>
<td>18.02.2014</td>
<td>1649/-</td>
</tr>
</tbody>
</table>

➢ Z.P. High School, Pandhar Kawada
  - Quotation was not available on record for Science Kit purchased of value Rs.14950/- from Shivani Educational House on 14.03.2014 against bill no.121/SEH/14 and the same was paid in cash.
  - Cash was paid to Manish Book Depot for SC/ST book and vouchers were found with irregularities:

<table>
<thead>
<tr>
<th>Bill No.</th>
<th>Date</th>
<th>Amount (Rs.)</th>
</tr>
</thead>
<tbody>
<tr>
<td>5687</td>
<td>29.06.2013</td>
<td>35200/-</td>
</tr>
<tr>
<td>5639</td>
<td>17.08.2013</td>
<td>7200/-</td>
</tr>
</tbody>
</table>

➢ Z.P. High School, Korata
  - Quotation was not found in respect of SC/ST kit purchased from Neha Book Centre on 09.05.2013 against bill no.530 amounting to Rs.40755/-
  - Quotation was not found in respect of School Grant expense amounting to Rs.4320/-
- Quotation was not found in respect of School Grant expense paid to Om General Stores on 13.04.2013 with no bill number amounting to Rs.3654/-
- Cash paid to Shivani Educational House for Science Kit purchased on 16.01.2014 against bill no.87/SE/14. Quotation for the same was not available on record.

- Nagar Parishad Urdu High School, Digras
  - Cash payment exceeding Rs.1000/- was found in the following cases:
    
    | Party name              | Bill No. | Date       | Amount(Rs.) |
    |-------------------------|----------|------------|-------------|
    | Ekta Sutar Kamgar       | 312      | 31.05.2013 | 2400/-      |
    | Bharat Stores           | 9        | 01.05.2013 | 1150/-      |

- Payment to Sumit in cash of Rs.1252/- against bill no.11 dated 15.05.2013
  
<table>
<thead>
<tr>
<th>Party name</th>
<th>Bill No.</th>
<th>Date</th>
<th>Amount(Rs.)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Vishal Traders</td>
<td>17</td>
<td>15.05.2013</td>
<td>7200/-</td>
</tr>
<tr>
<td>Pakiza Enterprises</td>
<td>16</td>
<td>16.08.2013</td>
<td>14550/-</td>
</tr>
<tr>
<td>Bharat Timber Mart</td>
<td>7</td>
<td>19.05.2013</td>
<td>10000/-</td>
</tr>
<tr>
<td>Ekta Sporting</td>
<td>332</td>
<td>15.05.2013</td>
<td>4530/-</td>
</tr>
</tbody>
</table>

- Z.P. High School Paingangunagar
  - Quotation was not found on record for Science Kit purchased on 04.01.2014 against bill no. 72/SEH/14
  - Quotation was not found on records of chairs purchased on 29.12.2013 against bill no.7106/- amounting to Rs.60750/-.
  - Quotation was not found on record in respect of purchases from Suraj Book Depot on 24.10.2013 against bill no.1706 amounting to Rs.14592/-

- Z.P. High School, Kurai
  - Quotations was not found on record in respect of stationery purchased from Sutrane Book Seller amounting to Rs.8000/-

- Z.P. High School Sunna
  - Quotation was not found on record for payment to Bhagshree Novelty & Book Depot on 03.08.2013. The payment was made in cash.
  - Cash payment was made to Gauri Hardware for Rs.1000/- on 04.08.2013 against bill no. 58.

- Govt. Ashram School, Junoni
- Record was not available for Rs.20000/- expended as School Grant expense

- Z.P. High School Shirasgaon
  - Cash was paid to Laxmi Book Depo of Rs.14348/- for SC/ ST Kit on 27.06.2013 instead of cheque.
  - Record was not found for Rs.75334/- expended for the purpose of School Grant.

- Z.P. High School Pimpalgaon
  - Quotation was not obtained in the following cases:

    | Party Name                  | Bill No. | Date       | Amount (Rs.) |
    |-----------------------------|----------|------------|--------------|
    | Vayankatesh                 | 10       | 08.06.2013 | 8400/-       |
    | Stationery Mart             |          |            |              |
    | Shivani Educational House   | 092/SCH/14 | 27.01.2014 | 15000/-      |

  - Cash was paid to Central Book Stall of Rs.14000/- for SC/ ST Kit purchased on 06.06.2013 against bill no.2966> Quotations for the same was also not on record.

- Papalal Jaiswal Marathi High School
  - Quotation was not dated in case of Sony DVD purchased and for purchase of dictionary

- Z.P. High School Umarshara
  - Quotation was not present for the following cases:

    | Party Name     | Bill no. | Date       | Amount (Rs.) |
    |----------------|----------|------------|--------------|
    | Satyam Art     | 105      | 25.06.13   | 52000/-      |
    | Satyam Art     | 106      | 25.06.13   | 21600/-      |
    | Narendra Trading Co. | 15/NTC/14 | 02.07.13  | 15000/-      |

- Z.P. High School Mahagaon
  - Quotation was not found on record for Rs.33600/- paid for SC/ ST books purchased on 30.05.2013 from Om Traders

- Z.P. (Ex. Govt.) High School Pusad
  - Quotation was not found on record for Science Kit purchased amounting to Rs.15000/-.
  - All the payments for School Grant amounting to Rs.50000/- was done by cash after withdrawal of entire amount on 25.03.2014

- Z.P. High School Lonbehal
Quotation was not found on record for purchase of SC/ST books from Challani Printing Press on 25.06.2014

- **Z.P. High School Sawar**
  - Payments made in cash instead of cheque in the following cases:
    
    | Party Name           | Bill no | Date         | Amount(Rs.) |
    |----------------------|---------|--------------|-------------|
    | Koslihar Hardware    | 2175    | 30.12.2013   | 4604/-      |
    | Bajaj General Stores | 170     | 31.01.2014   | 3530/-      |
    | Gabada Sports & Toys | 70      | 24.09.2013   | 1980/-      |
    | Gabada Sports & Toys | 72      | 26.09.2013   | 1720/-      |

- Audit was conducted as per pass book as cash book was not maintained properly.

- **Govt. Sec. & Higher Sec. Ashram School, Kapra**
  - Audit was conducted as per pass book as cash book and ledger book was not maintained properly.
  - Rs.53880/- of School Grant expense contains Rs.40500/- spent for purchase of computers & printers from Kotak Computers and Rs.13380/- regarding sound system to R.R. Electronics

- **Z.P. High School Loni (Arni)**
  - All the payments was made in cash
  - Purchase of SC/ST books for Rs.24800/- was from Vendor from whom quotation has not been called for.

- **Z.P. High School Sawar**
  - Quotations were not found in respect of the following bills:
    
    | Bill No | Date         | Amount(Rs.) |
    |---------|--------------|-------------|
    | 60      | 29.06.2013   | 13600/-     |
    | 69      | 29.06.2013   | 8655/-      |
    | 9147    | 24.01.2014   | 15000/-     |

- **Govt. Sec. Ashram School, Both**
  - Quotations were not found in the following cases:
    a. Electric material purchased for Rs.2682/- in cash.
    b. Sports Equipments purchased for Rs.1926/- and payment made in cash.
    c. Electric lights purchased for Rs.1505/- in cash
    d. Stationery purchased for Rs.1550/- and Rs.2263/- in cash.

- **Govt. Sec. & Higher Sec. Ashram School, Shibla**
• Cash payments of Rs.6931/- and 3500/- was made to Katikawar Hardware & Electricals and Sai Irrigation respectively on 30.12.2013 and 20.07.2013

➢ Govt. Sec. Ashram School, Sonurli
• Assets was purchased out of School Grant like Almirah for Rs.30210/-, Grill for Rs.22573/- and Laptop Rs.28600/-

➢ Nagar Parishad Urdu High School, Evtanjhi
• Cash payments of amount exceeding Rs.1000/- in following cases:

<table>
<thead>
<tr>
<th>Party Name</th>
<th>Bill No</th>
<th>Date</th>
<th>Amount(Rs.)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Krushna Computers</td>
<td>390</td>
<td>11.08.2013</td>
<td>2380/-</td>
</tr>
<tr>
<td>Wonder Furniture Mart</td>
<td>284</td>
<td>13.07.2013</td>
<td>16100/-</td>
</tr>
<tr>
<td>Jalram</td>
<td>335</td>
<td>16.07.2013</td>
<td>1110/-</td>
</tr>
</tbody>
</table>

➢ Govt. Sec. Ashram School, Botoni
• Quotations was not found on record for cash payment made to Aakash Building material amounting to Rs.25050/- Details for the same are given below:

<table>
<thead>
<tr>
<th>Bill no</th>
<th>Date</th>
<th>Amount(Rs.)</th>
</tr>
</thead>
<tbody>
<tr>
<td>151</td>
<td>24.10.2013</td>
<td>15150/-</td>
</tr>
<tr>
<td>152</td>
<td>25.10.2013</td>
<td>9300/-</td>
</tr>
<tr>
<td>1087</td>
<td>21.12.2013</td>
<td>2475/-</td>
</tr>
</tbody>
</table>

Bikash Kumar Gupta
Partner, K. K. Chanani & Associates
FRN No.: 0322232E
M. No.: 302730

Mumbai, the 17th January’ 2015