

C/124

GOVERNMENT OF GOA
DIRECTORATE OF EDUCATION
AUDIT CELL
PORVORIM-GOA

Audit Inspection for the period from _____ onwards will be conducted by the Departmental Audit party in respect of _____
Primary/High/Higher Secondary School _____
from _____ to _____.

You are requested to furnish the following particulars to the Audit Party on the first day of their visit of your school before the commencement of audit.

1. REGISTERS:

(a) Have all the registers prescribed under The Goa, Daman and Diu School Education Act 1984 & Rules 1986

(b) If so, produce the following for scrutiny of the audit party.

a) Pupils:

- 1) General Register in the prescribed form.
- 2) Pupils Attendance Register (Class wise and Month wise)
- 3) School leaving certificate received from other schools.
- 4) Counterfoils of school leaving certificates issued to the pupils.
- 5) Records of Examination Results.
- 6) Health Records.
- 7) Answer books of the last Annual Examination.
- 8) Records of pupils admitted with test.
- 9) Any other, specify.

b) Employees:

- 1) Personal files.
- 2) Service Books.
- 3) Muster Roll.
- 4) Confidential Reports.
- 5) Confidential Report of the Headmaster.
- 6) Discharge Certificates if previously employed elsewhere.
- 7) Register of private tuitions conducted by the teachers, if any.
- 8) Leave records.
- 9) Register of Casual leave.
- 10) Register of the minutes of the Staff meeting.
- 11) Any other, specify.

c) Laboratory:

- 1) Register of equipment in the Laboratory (Section-wise)
- 2) Register of Consumable material (Section-wise)

d) Library:

- 1) Accession Register.

- 2) Register of Book (Section-wise)
- 3) Library issue register.
- 4) Register of Book Bank.

e) Sports:

- 1) Register of sports material.

f) Office:

- 1) Register of Dead Stock.
- 2) Register of consumable articles.
- 3) Inward Register.
- 4) Despatch Register.
- 5) Guard file.
- 6) Daily cash book for the maintenance grant.
- 7) Daily cash book for the term fee account.
- 8) Ledger showing Receipt and Expenditure.
- 9) Register of caution Money deposit received and refunded.
- 10) Various Bank Pass Books concerning grants.
- 11) Stock Register of cash receipt books.
- 12) Fees Account Book.
- 13) Provident Fund Account Book./New Pension Scheme Register
- 14) P. F. contribution Advance Register.
- 15) File of Vouchers.
- 16) Monthly pay bills.
- 17) Acquaintance Register.
- 18) File containing Government circulars.
- 19) Register of Registers.
- 20) Register of Files.
- 21) Register showing the dates due and of submission of returns statements to be submitted to the Government or any other authority.
- 22) Any other, specify.

g) Miscellaneous Registers, Records:

- 1) Head- master's Log Book
- 2) Supervisors Log Book.
- 3) Registers of Teaching Aids (Map & Charts).
- 4) File of Monthly returns, if any.
- 5) Teacher's Log book.
- 6) Annual plan of Instruction.
- 7) Any other (specify).
- 8) Rent Contract Agreement & P.W.D Assessment of Rent.
- 9) Audited Statements of Accounts.
- 10) Any other records concerning grants on demand.

2. GRANTS. What is the quantum of grants received by the school during the years of audit?

- (a) Maintenance Grant. : _____
- (b) Term Fee Grant. : _____
- (c) Building Grant. : _____
- (d) Laboratory Grant. : _____
- (e) Work Experience Grant. : _____
- (f) Development of play Ground Grant. : _____
- (g) Balrath Grants. : _____
- (h) Any other Grant. : _____

3. LOANS.

(a) Has the school availed any loans: If so, what is the liability transferred to any last balance sheet?

(b) Please furnish break up of loans availed year wise in this following proforma.

Sr. No.	Date of raising the loan	Amount of loan.	Name of party from whom loan received	Date of repayment	Amount paid as on today	Outstanding balance
1	2	3	4	5	6	7

(c) Has loans servicing register been maintained. If so produce the same For scrutiny.

(d) How does the school propose the repay the same?

(e) In terms of instructions issued by the Department, loans are to be raised in rare and exceptional circumstances as the Government is releasing 100% grants and these loans are to be repaid in 12 months. Why the outstanding liability could not be cleared?

4. RESERVED FUND.

- a) Has the school maintained any Reserve Fund?
- b) What is the amount transferred to this fund out of maintenance grants during the years of audit?

5. APPOINTMENT OF STAFF.

(a) (i)

Existing	No. of	No. of additional
Teachers	including	Teachers appointed
Headmaster.		during the year.

1. Undergraduate Teachers: _____

2. Graduate Teachers:	_____	_____
3. Special Teachers: (Music, Drawing, P.T., Work Expe)	_____	_____
4. Computer Teachers:	_____	_____
5. Special Educators	_____	_____
6. Teachers appointed on Contract basis:	_____	_____
7. Part-Time Teachers	_____	_____

(ii.) What is the number of divisions added during the year indicate the divisions – wise strength.

- Std. v "A"
- Std. v "B"
- Std. VI "A"
- Std. VI "B"
- Std. VII "A"
- Std. VII "B"
- Std. VIII
- Std. IX

(b) Please furnish a list of teachers who have left the school, for good and on transfer. Indicate the date of appointment and the date of leaving in each case.

(c) List of teachers upgraded from undergraduate to graduate category, if any.

(d) List of teachers who migrated from other schools alongwith the date of migrations. Has concurrence of the Department been obtained in each case?

(e) Has the provident Fund Account been closed or transferred in respect of teachers who left from and come to the school on Migration?

(f) Has any balance been transferred to the welfare Fund?

6. RENT ACCOUNT.

- a) Are the school premises rented out?
- b) Indicate the name of the party /Society and amount of rent payable to each part /society
- c) When has the rent been assessed as reasonable by the PWD. If so, what rent has been fixed in respect of each premises?
- d) Is any part of the rent premises being utilized for residential accommodation? If so, what is the area?

- e) Has the rent been paid in full to the concerned parties?
- f) If, not, what is the outstanding rent? Has any outstanding rent been cleared in the past and if in affirmative, to what extent?
- g) Has an agreement been entered into with each party? If so, produce copies. Are these agreements registered with the concerned authorities?

7. ACQUISITION OF STORES/ STOCKS

- (a) Please give a detailed list of the purchases made during the period under audit whose value is more than Rs. 500/-
- (b) Have Quotations been invited and comparative statements prepared? If so, place the papers for scrutiny.
- (c) Has the purchase procedure or formalities been observed in each case?
- (d) Has physical verification of stores/stocks been carried out by the head of office every year is required? If so, what are the results of each verification?
 - I. Dead Stock.
 - II. Consumables stores.
 - III. Library Books.
 - IV. Laboratory Equipment.
 - V. Sports Equipment.
- (e) Has any item been returned off? Indicate a list separately under the above captions.
- (f) Have any items been auctioned by the school? Indicate a list and the price of auction

8. EXTRA CURRICULAR ACTIVITIES.

- (a) Has the school conducted any extracurricular activities during the years of audit?
- (b) If yes, indicate briefly these activities.
- (c) Did the conduct or these activities involve any financial liabilities? If so, how were theses met?

9. PREVIOUS INSPECTION REPORTS.

- a) Has the school account been audited in the past?
- b) If so, produce the reports and the compliance of the same.
- c) If paras are outstanding reasons for noncompliance be stated.

SIGNATURE _____
(HEAD OF THE SCHOOL/INSTITUTION)

Checklist

(The following Registers/books/accounts has to be checked and verified as per the existing rules in force by following procedural Audit)

1. Previous Audit Compliance Report
2. Cash Book of Maintenance Grants / Salary Grants / any other grant received from the government
3. Cash book
4. Dead Stock Register
5. Consumable Register
6. Laboratory Equipment Register
7. Register of consumable material (laboratory)
8. Sports Equipment Register
9. Library Stock Register
10. Fees Account Book
11. Balrath Grants
12. Log Books
13. Implementation of note books / uniform Scheme
14. Rent Contract Agreement
15. P.W.D. Assessment of rent
16. Stock Register of Cash receipts Book
17. Loans availed and repayment thereof
18. Reserve Fund of the school
19. All Purchases (Codal Formalities / Procedure followed)
20. Weeding of records
21. Items discarded
22. Repairs and maintenance of Building and other items also
23. Insurance of Building
24. Receipts vouchers
25. Payment Vouchers
26. Inward Register
27. Outward Register
28. Guard File
29. File containing Government circulars
30. Bank Account Books (Saving / current)
31. Audited Statement of Accounts
32. Attendance of Teaching and non-Teaching Staff members

33. Service Books of all the staff
34. Leave Account of Teaching and non teaching staff
35. Casual leave register of teaching and non-teaching staff
36. Personal Files of all the employees
37. Fixation Statements of all employees
38. Salary Paid
39. Acquittance Register
40. Provident Fund Contribution Register
41. Provident Fund Withdrawal
42. Provident Fund Advance
43. National Pension Scheme Deduction Register
44. National Pension Scheme withdrawal
45. Third Party deductions
46. Filing of Income Tax returns
47. Appointment of staff (Teaching and non teaching)
48. Procedure followed for appointment of Staff
49. Procedure followed for Promotion / upgradation / MACP
50. Eligibility for Promotion / upgradation / MACP
51. Recording of Confidential Reports
52. Seniority List
53. Transfer / Migration
54. Relaxation granted
55. Suspension
56. Procedure to be followed for suspension
57. Action taken after suspension
58. Subsistence Allowance paid
59. Revocation / Penalties imposed
60. Surplus employees
61. Checking of all the bills of the staff (LTC, encashment, medical, Childrens Education Allowance etc)
62. TA/DA paid to staff
63. Headmasters Log book
64. Amount spent on extra curricular activities
65. Amount spent on any other miscellaneous expenses etc.
66. Register/account of any other expenditure/ grant received etc

Number of Aided Schools, 2025-26

Sr. No.	Taluka	Primary Schools (I-IV)	Only Middle Schools (V-VII)	High Schools (V-X)	Higher Secondary Schools (XI-XII)
		Aided			
1	PERNEM	23	1	27	4
2	BARDEZ	52	2	53	13
3	BICHOLIM	17	1	21	5
4	SATTARI	8	0	9	4
5	TISWADI	30	1	39	13
6	PONDA	35	1	43	15
7	SANGUEM	3	0	5	0
8	DHARBANDORA	5	0	10	3
9	QUEPEM	14	0	11	5
10	CANACONA	16	0	13	5
11	SALCETE	63	2	66	22
12	MORMUGAO	23	1	29	7
	TOTAL	289	9	326	96