



**BALAJINAIDU & Co.,**  
**CHARTERED ACCOUNTANTS**

H.O.: H.No. 6-1-85/4, Saifabad,  
Hyderabad - 500 004.  
Phone: 040-23241533, 23231533  
B.O.: Flat No. FF.3, H. No. 40-6-2,  
Goteti Apartments, Kandari  
Hotel Street, Krishna Nagar,  
Vijayawada - 520 010

To  
The State Project Director,  
Telangana Sarva Shiksha Abhiyan Society,  
Telangana,  
Hyderabad.

**INDEPENDENT-AUDITOR'S REPORT**

**Report on the Standalone Financial Statements**

We have audited the accompanying Financial Statements of **Sarva Shiksha Abhiyan**, being implemented by **Telangana Sarva Shiksha Abhiyan Society** which comprise the Consolidated Balance Sheet as at 31st March 2016, the Consolidated Income and Expenditure Statement and the Consolidated Receipts and Payments Account for the period then ended and a summary of significant accounting policies and other explanatory information.

**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.

**Auditors' Responsibility**

Our responsibility is to express an opinion on these Financial Statements based on our audit. We conducted our audit in accordance with Standards on Auditing issued by the Institute of Chartered Accountants of India. These 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 judgments, 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 State Project Office and The District Project Offices preparation and fair presentation of the financial statements in order to design audit procedures i.e. appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the management, as well as evaluating the overall presentation of the Financial Statements. We have conducted the audit of State Project Office and Two District Project offices (Hyderabad and Karimnagar Districts) and 1/3<sup>rd</sup> of Sub district units of each district. In forming our opinion we are relied upon the audit findings/ observations in respect of the eight Districts Project Offices (Nizambad, Adilabad, Khammam, Warangal, Rangareddy, Medak, Mahabubnagar and Nalgonda) which have been audited by the other auditors.



We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for audit opinion.

**Opinion**

In our opinion and to the best of our information and according to the explanations given to us, the financial statements read with notes on accounts and Management Letter give the information required in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

a) In the case of the Consolidated Balance Sheet, of the state of affairs of the Sarva Shiksha Abhiyan Scheme implemented by Telangana Sarva Shiksha Abhiyan Society as at 31<sup>st</sup> March 2016 and

b) In the case of the Consolidated Income and Expenditure Statement of the **Excess of income over expenditure of the Sarva Shiksha Abhiyan Scheme** implemented by Telangana Sarva Shiksha Abhiyan Society for the period ended on that date.

c) In the case of the Consolidated Receipts and Payments Account of the receipts and payments of Sarva Shiksha Abhiyan Scheme implemented by Telangana Sarva Shiksha Abhiyan Society for the period ended on that date.

We report that:

a) We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of our audit;

b) In our opinion, proper books of accounts as required by law have been kept by the State Project Office and the District Project Offices so far as appears from our examination of those books;

c) The Balance Sheet, the Income and Expenditure Statement and Receipts and Payments Account dealt with by this report are in agreement with the books of account.

d) During the year one third of sub - district units which have received more than Rs.1 lakh of Sarva Shiksha Abhiyan funds were covered by Audit.

e) No Comments were made in the previous year auditors' report.

For Balajinaidu & Co.,  
Chartered accountants  
Firm Regn. No: 006676S

*G. Balaji Naidu*  
G. Balaji Naidu  
Partner

Membership No: 022245  
Place: Hyderabad  
Date:



10 NOV 2016

**TELANGANA SARVA SHIKSHA ABHIYAN SOCIETY**  
SARVA SHIKSHA ABHIYAN SOCIETY  
SIGNIFICANT ACCOUNT POLICIES AND NOTES ON ACCOUNTS

**Significant Accounting Policies:**

1. The accounts have been prepared on historical cost convention method and on a going concern basis.
2. Revenues are recognized and Expenses are accounted for on cash basis even though MHRD (GOI) directions are explicit that Mercantile System has to be adopted.

**Notes on Accounts:**

1. Telangana Sarva Shiksha Abhiyan Authority was bifurcated as per the provisions of AP State Re-organization Act 2014, and the balances pertaining to Telangana were adopted as opening balances of Assets and Liabilities as on 02.06.2014 including an amount of Rs.8,55,32,982/- Bifurcation Adjustment on the liabilities side of the Balance Sheet. This amount represents the difference between the distribution in Assets and Liabilities of RVM between AP and Telangana at the time of bifurcation.
2. Advances were adjusted based on receipt of utilization certificates/statement of expenditure.
3. Grants received from GOI / GOTS were taken to the credit of Sarva Shiksha Abhiyan directly as specific amount was not allocated by GOI / GOTS to KGBV Scheme. Thus transfers to this scheme by SSA were need based.
4. An amount of Rs. 3,71,74,596/- spent on Construction of SIEMAT building was not yet capitalized as the land on which the building was constructed was not yet transferred to the Society by Govt.
5. Embezzled amount of Rs. 18,99,703/- on Assets Side of the Balance Sheet represents money receivable from the accused persons who were charge sheeted and whose properties were attached. Criminal proceedings are pending before VI Addl. Chief Metropolitan Magistrate, Hyderabad.
6. Retrieved unspent balances represents recovery of long outstanding unspent balances with sub – district units which in the earlier years were accounted for as expenditure and hence considered as income on retrieval.

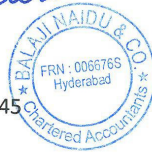


7. Advances given in unified Andhra Pradesh appearing as Opening Balances on bifurcation will be adjusted after receiving the Communication from Andhra Pradesh Sarva Shiksha Abhiyan Society.
8. Paise have been rounded off to the nearest rupee.

For Balajinaidu & Co.,  
Chartered accountants  
Firm Regn. No:006676S

For Telangana Sarva Shiksha Abhiyan Society

*G. Balaji Naidu*  
G. Balaji Naidu  
Partner  
Membership No: 022245



*[Signature]*  
State Project Director  
T S S A. SOCIETY  
Govt. of Telangana, Hyd.

Place: Hyderabad

Date: 10 NOV 2016





**BALAJINAIDU & Co.,**  
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To  
**The State Project Director,**  
**Telangana Sarva Shiksha Abhiyan Society,**  
**Hyderabad,**  
**Telangana State.**

**MANAGEMENT LETTER (SSA & KGBV)**

**A) Comments and observations on the Accounting records systems and Internal controls that were examined during the course of audit.**

1. We have observed that efforts are being made in improving controls by the management.
2. Records essential for extracting information and preparation of financial Statements Are Maintained.

**B) Specific deficiencies and area of weakness In System and Internal Controls and Recommendations for their Improvement.**

1. Advance to Staff members / others should not be outstanding for more than the time specified by financial and accounting manual.
2. We suggest that the officials of Accounts Department should be trained on a continuous basis in double entry system of accounting.
3. Statutory deductions are to be deducted and remitted within the time to concerned departments.
4. Review of outstanding Advances have to be made at periodic intervals, to obtain UCs as per the time stipulated in the manual. It is also suggested to obtain year end confirmation of balances of outstanding advances. The advances in capital nature and revenue nature to be maintained separately.
5. EMD / SD registers are to be maintained and updated.



**C) Report on the degree of compliance of each of the financial covenants of the financial agreement and comments on the internal and external matters effecting such compliance**

All the District Project Offices and State Project Office were subjected to Internal Audit by Chartered Accountant Firms. We suggest that the system of getting Internal Audit done by Chartered Accountants Should be continued.

**D) Matters that have come to the attention during the audit which might have a significant impact on the implementation of the program**

The suggestions given here may be implemented and monitored on a continuous basis.

**E) Any other matters that the Auditor considers pertinent**

In the case of releasing of fresh Advances and settlement of old advances rules as specified in the Accounting Manual re to be followed.

For Balajinaidu & Co.,  
Chartered accountants  
Firm Regn. No:006676S

*G. Balaji Naidu*  
G. Balaji Naidu  
Partner  
Membership No: 022245



Place: Hyderabad  
Date:

10 NOV 2016

For Telangana Sarva Shiksha Abhiyan Socieity

*Mew*  
State Project Director  
T S S A, SOCIETY  
Govt. of Telangana, Hyd



**BALAJINAIDU & Co.,**  
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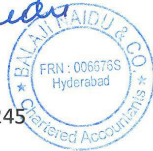
**PROCUREMENT AUDIT CERTIFICATE**

This is to certify that we have gone through the procurement procedure followed by State Project Office and District Project Offices of Telangana Sarva Shiksha Abhiyan Society for Sarva Shiksha Abhiyan Scheme, Telangana. Based on audit of the records of State Project Office and District Project Offices of Telangana for the period 01.04.2015 to 31.03.2016, we are satisfied that the procurement procedure prescribed in the Manual on Financial Management and Procurement under SSA has been followed. The following deviations were observed:

SL.NO:	Details	Deviations	Amount involved (declared as mis - procurement)
I.	NIL	NIL	NIL

For Balajinaidu & Co.,  
Chartered accountants  
Firm Regn. No:006676S

*G. Balaji Naidu*  
G. Balaji Naidu  
Partner  
Membership No: 022245



Place: Hyderabad

Date: 10 NOV 2016

For Telangana Sarva Shiksha Abhiyan Society

*M. S. S. A.*

State Project Director  
T S S A, SOCIETY  
Govt. of Telangana, Hyd.

**SARVA SHIKSHA ABHIYAN**

**TELANGANA SARVA SHIKSHA ABHIYAN SOCIETY**

CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD 01.04.2015 TO 31.03.2016

EXPENDITURE	For The Period 01.04.2015 to 31.03.2016 (Rs)	INCOME	For The Period 01.04.2015 to 31.03.2016 (Rs)
1. New Schools	-	Grants received from GOI	4,28,83,78,250
2. Residential Schools for specific category of children	53,47,408	Grants received from GOTS	2,52,27,11,750
3. Residential Hostel for specific category of Children	2,94,68,998	Interest Received	5,91,18,440
4. Transport/Escort Specility	1,48,17,010	Retrived Unspent Balances	1,94,09,747
5. Special Training for Main Streaming of out of school children	10,43,03,102	Other Receipts	20,61,342
6. Free text books	-	Sale of Tender Forms	8,000
7. Provision of 2 Sets of Uniform	91,55,83,304	Donations	42,76,337
8. Teacher Learning Equipment (TLE)	-	Funds from Swach Bharat	12,13,91,000
09. New Teacher Salary	17,40,64,204	Rent Received from APEWIDC & Auditorium	8,85,895
10. Training	3,86,38,114		
11. Academic Support through Block Resource Center/URC	30,55,91,651		
12. Academic Support through Cluster Resource Center	28,31,44,275		
13. Computer Aided Education in UPS	-	Total SSA - Income	7,01,82,40,762
14. Libraries in Schools	-		
15. Teachers Grant	-		
16. School Grant	14,73,54,143		
17. Reaserch & Evaluation, Monitoring & Supervision	20,74,075		
18. Maintenance Grant	20,89,47,259		
19. Interventions for CWSN	5,22,60,707		
20. Innovation Head	93,62,687		
21. SMC/PRI Training	97,49,668		
22. Civil works Constructions	2,40,01,35,813		
23. Project Management	45,16,60,625		
Furniture Grant	-		
<b>Total SSA Expenditire</b>	<b>5,15,25,03,043</b>		
Excess of Income over Expenditure	1,86,57,37,719		
<b>TOTAL</b>	<b>7,01,82,40,762</b>	<b>TOTAL</b>	<b>7,01,82,40,762</b>

As per our report of even date

For Balajinaidu & Co.,  
Chartered Accountants  
Firm Regn No:06676S

*G. Balaji Naidu*  
G. Balaji Naidu  
Partner

Membership No: 022245



For T SSA Society

*M. S. Rao*  
State Project Director  
T S S A, SOCIETY  
Govt. of Telangana, Hyd.

Place : Hyderabad

Date : 10 NOV 2016

**SARVA SHIKSHA ABHIYAN**

**TELANGANA SARVA SHIKSHA ABHIYAN SOCIETY**

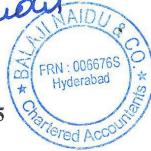
**CONSOLIDATED STATEMENT OF AFFAIRS AS AT 31-03-2016**

LIABILITIES	As at 31.03.2016 (Rs)	ASSETS	As at 31.03.2016 (Rs)
		<b>CURRENT ASSETS</b>	
Excess of Income over Expenditure		Advances	62,41,56,562
Opening Balance	8,45,11,77,715	Funds in Transit to DPOs	-
Add / (Less) : Excess of Income over Expenditure / (Excess of Expenditure over income)	1,86,57,37,718	Funds to Other Schemes	8,36,44,26,890
Closing Balance	10,31,69,15,433	Recoverable Embezzlement amount	18,99,703
		SIEMAT Building	3,71,74,596
<b>CURRENT LIABILITIES</b>		Deposits	69,739
Earnest Money Deposits	29,76,067	<b>Closing Balance :</b>	
Other Liabilities	9,41,12,807	Cash at Bank	1,47,17,98,519
Bifurcation Adjustment A/c	8,55,32,982	Cash in Hand	11,281
<b>TOTAL</b>	<b>10,49,95,37,289</b>	<b>TOTAL</b>	<b>10,49,95,37,289</b>

As per our report of even date

For Balajinaidu & Co.,  
Chartered Accountants  
Firm Regn No:006676S

*G. Balaji Naidu*  
G. Balaji Naidu  
Partner  
Membership No: 022245



For T SSA Society

*M. S. S. S.*  
State Project Director  
T S S A, SOCIETY  
Govt. of Telangana, Hyd.

Place : Hyderabad

Date : 10 NOV 2016





**SARVA SHIKSHA ABHIYAN**  
**T SSA Society**

Annex-XVIII

Consolidated Financial Statement for the period 01.04.2015 to 31.03.2016

(Rs in Lakhs)

State: Telangana				
Period Ending : 01.04.2015 To 31.03.2016				
SOURCE & APPLICATION				
	SSA	NPEGEL	KGBV	TOTAL
<b>Opening Balance</b>				
(a) Cash and Bank Balances	1,278.02	0.00	5810.33	7,088.34
<b>Total</b>				-
<b>Source (Receipt)</b>				
(b) Funds Received from Government Of India	42,883.78	-	-	42,883.78
(c) Funds Received from State Government	25,227.12	-	-	25,227.12
(d) Interest	591.18	-	242.52	833.70
(e) Others	266.41	-	64.49	330.90
<b>Total Receipts</b>	68,968.50	-	307.01	69,275.50
<b>Application (Expenditure)</b>				
	Approved AWP&B including Spill over	Expenditure incurred *		Savings
01	Opening of New Schools	0.00	0.00	-
02	Residential Schools for specific category of children	80.14	53.47	26.67
03	Residential Hostel for specific category of children	437.62	294.69	142.93
04	Transport/Escort Facility *	462.18	148.17	314.01
05	Special Training for Mainstreaming of OSC	2518.60	1043.03	1,475.57
06	Free Text Book	6.78	0.00	6.78
07	Provision of 2 sets of Uniform	8616.50	9155.83	(539.33)
08	Teaching Learning Equipment (TLE)	0.00	0.00	-
09	New Teachers Salary	67986.33	1740.64	66,245.69
10	Training	1160.23	386.38	773.85
11	Academic Support through <b>Block Resource Centre/ URC</b>	3343.72	3055.92	287.80
12	Academic Support through <b>Cluster Resource Centres</b>	2931.56	2831.44	100.12
13	Computer Aided Education in UPS under Innovation	0.00	0.00	-
14	Libraries *	0.00	0.00	-
15	Teachers' Grant *	0.00	0.00	-
16	School Grant *	1836.53	1473.54	362.99
17	Research, Evaluation, Monitoring & Supervision *	35.00	20.74	14.26
18	Maintenance Grant *	2125.53	2089.47	36.06
19	Interventions for CWSN	1662.07	522.61	1,139.46
20	Innovation Head up to Rs. 50 lakh per district *	150.00	93.63	56.37
21	SMC/PRI Training	353.80	97.51	256.29
22	Civil Works Construction	42910.82	24001.36	18,909.46
23	Management	5079.91	3680.12	1,399.79
24	State Component	2097.65	836.48	1,261.17
	<b>Sub Total - SSA</b>	143,794.97	51,525.03	91,008.77
	<b>Total - SSA</b>	143,794.97	51,525.03	91,008.77
(x)	NPEGEL *	-	1.27	(1.27)
(y)	KGBV	22939.45	24388.58*	(1,449.13)
	<b>Grand Total</b>	166734.42	75914.88	90,819.54
<b>Closing Balance</b>				
(a) Cash in hand	0.11	0.00	0.05	0.16
(b) Cash at Bank	14,717.99	0.00	3747.19	18,465.18
<b>Total</b>	14,718.10	0.00	3747.24	18,465.33

Note : \* During the year utilization certificates were received for the Expenditure incurred under different interventions against advances given in earlier years. Expenditure incurred under different interventions out of earlier years' advances.

For Balajinaidu & Co.,  
Chartered Accountants  
Firm Regn. No.:006676S  
*G. Balaji Naidu*  
G. Balaji Naidu  
Partner  
Membership No. 022245



Place : Hyderabad  
Date :

For T SSA Society

*Mew*  
State Project Director  
T S S A, S O T I L Y  
Govt. of Telangana, Hye

**SARVA SHIKSHA ABHIYAN, TELANGANA**

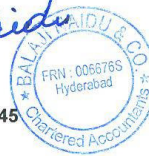
**Activity wise Expenditure Statement of SSA (TELANGANA State)  
for the period 01.04.2015 to 31.03.2016**

(Rs. In Lakhs)

S.No	Expenditure By Activity	Financial Year 2015-16
01	Opening of New Schools	0.00
02	Residential Schools for specific category of children	53.47
03	Residential Hostel for specific category of children	294.69
04	Transport/Escort Facility	148.17
05	Special Training for Mainstreaming of OSC	1043.03
06	Free Text Book	0.00
07	Provision of 2 sets of Uniform	9155.83
08	Teaching Learning Equipment (TLE)	0.00
09	New Teachers Salary	1740.64
10	Training	386.38
11	Academic Support through <b>Block Resource Centre/ URC</b>	3055.92
12	Academic Support through <b>Cluster Resource Centres</b>	2831.44
13	Computer Aided Education in UPS under Innovation	0.00
14	Libraries	0.00
15	Teachers' Grant	0.00
16	School Grant	1473.54
17	Research, Evaluation, Monitoring & Supervision	20.74
18	Maintenance Grant	2089.47
19	Interventions for CWSN	522.61
20	Innovation Head up to Rs. 50 lakh per district	93.63
21	SMC/PRI Training	97.50
22	Civil Works Construction	24001.36
23	Management	4516.60
	<b>Total Expenditure on SSA Activities</b>	<b>51525.03</b>
25	NPEGEL	1.27
26	KGBV	24388.58
	<b>TOTAL</b>	<b>75914.88</b>

For Balajinaidu & Co.,  
Chartered Accountants  
Firm Regn No:006676S

*G. Balaji Naidu*  
G. Balaji Naidu  
Partner  
Membership No - 022245



For T SSA Society

Place : Hyderabad

Date : 10 NOV 2016

*M. S. S. S.*

State Project Director  
T S S A, SOCIETY  
Govt. of Telangana, Hyd.

**SARVA SHIKSHA ABHIYAN, TELANGANA**

FMR I

Summary Budget Analysis (Entire Programme)  
For the period 01.04.2015 to 31.03.2016

Name of the State : Telangana

(Rs in Lakhs)

1	2	3	4	5	6	7
SCHEME	AWP & B	OPENING BALANCE As at 01.04.2015	RELEASES BY GOI From 01.04.2015 to 31.03.2016	RELEASES BY STATE GOVT From 01.04.2015 to 31.03.2016	REPORTED EXPENDITURE For the period 01.04.2015 to 31.03.2016	ESTIMATED AWP & B FOR NEXT F.Y.
SSA	98786.50	1278.02	42,883.78	25,227.12	51525.03	191159.91
NPEGEL	0.00	0.00	-	-	1.27	0.00
KGBV	22,939.45	5810.33	-	-	24388.58	20446.24

As per our report of even date

For Balajinaidu & Co.,  
Chartered Accountants  
Firm Regn No.006676S

*G. Balaji Naidu*  
G. Balaji Naidu  
Partner  
Membership No: 022245



Place : Hyderabad  
Date :

10 NOV 2016

For T SSA Society

*M. S. S. S.*  
State Project Director  
T S S A, SOCIETY  
Hyderabad, Telangana, Hyd.

**SARVA SHIKSHA ABHIYAN, TELANGANA**

Expenditure Report Summary for the Period 01.04.2015 to 31.03.2016

FMR - II

Name of the State : Telangana

(Rs in Lakhs)

1	2	3	4	5	6
Scheme Name	OPENING BALANCE As at 01.04.2015	RELEASES FOR HALF YEAR	RELEASES FOR THE PERIOD 01.04.2015 TO 31.03.2016	EXPENDITURE FOR THE HALF YEAR	EXPENDITURE FOR THE PERIOD 01.04.2015 TO 31.03.2016
SSA	1278.02		68,110.90	-	51525.03
NPEGEL	0.00	0	-	-	1.27
KGBV	5810.33		-	-	24388.58

As per our report of even date

For Balajinaidu & Co.,  
Chartered Accountants  
Firm Regn No:006676S

*G. Balaji Naidu*  
G. Balaji Naidu  
Partner  
Membership No: 022245



Place : Hyderabad  
Date :

10 NOV 2016

For T SSA Society

*M. S. S. S.*  
State Project Director  
T S S A. SOCIETY  
Govt. of Telangana, Hyd.



TELANGANA SARVA SHIKSHA ABHIYAN SOCIETY

CONSOLIDATED STATEMENT OF ADVANCES OUTSTANDING AS AT 31.03.2016 (SSA)

Amount in Rs.

SL.No	Name of the District	Advance to Staff	Advance to MEOs	Advance to Others	Advance to SMCs	Total
1	Mahabubnagar	-	-	-	7,82,31,481	7,82,31,481
2	Ranga Reddy	51,130	4,50,583	29,17,943	8,93,32,913	9,27,52,569
3	Hyderabad	6,16,866	32,28,054	43,73,902	1,47,85,501	2,30,04,323
4	Medak	6,00,653	1,32,49,212	27,46,123	5,83,22,289	7,49,18,277
5	Nizamabad	13,279	13,68,570	1,55,77,045	1,50,38,899	3,19,97,793
6	Adilabad	7,61,670	1,16,55,003	2,42,24,884	7,20,64,329	10,87,05,886
7	Karimnagar	25,51,667	1,15,73,613	1,25,48,241	52,17,775	3,18,91,296
8	Warangal	1,20,649	85,61,531	47,20,283	6,01,98,448	7,36,00,911
9	Khammam	13,46,439	70,29,821	59,51,839	1,97,69,588	3,40,97,687
10	Nalgonda	89,000	26,61,110	23,08,958	4,98,06,902	5,48,65,970
11	State Project Office	-	-	2,00,90,369	-	2,00,90,369
	<b>Grand Total</b>	<b>61,51,353</b>	<b>5,97,77,497</b>	<b>9,54,59,587</b>	<b>46,27,68,125</b>	<b>62,41,56,562</b>



TELANGANA SARVA SHIKSHA ABHIYAN SOCIETY

CONSOLIDATED STATEMENT OF ADVANCES OUTSTANDING AS AT 31.03.2016 (NPEGEL)

Amount in Rs.

SL.No	Name of the District	Advance to Staff	Advance to MEOs	Advance to Others	Advance to SMCs	Total
1	Mahabubnagar	-	-	-	-	-
2	Ranga Reddy	-	-	-	-	-
3	Hyderabad	-	-	11,76,576	-	11,76,576
4	Medak	-	-	-	-	-
5	Nizamabad	-	-	-	-	-
6	Adilabad	7,31,500	-	-	-	7,31,500
7	Karimnagar	3,19,509	-	-	-	3,19,509
8	Warangal	-	-	-	-	-
9	Khammam	-	-	-	-	-
10	Nalgonda	-	-	-	-	-
11	State Project Office	-	-	2,88,565	-	2,88,565
Grand Total		10,51,009	-	14,65,141	-	25,16,150



TELANGANA SARVA SHIKSHA ABHIYAN SOCIETY

CONSOLIDATED STATEMENT OF ADVANCES OUTSTANDING AS AT 31.03.2016 (KGBV)

Amount in Rs.

SL.No	Name of the District	Advance to Staff	Advance to MEOs	Advance to Others	Advance to SMCs	Total
1	Mahabubnagar	-	-	-	-	-
2	Ranga Reddy	-	-	28,74,560	4,25,000	32,99,560
3	Hyderabad	-	-	-	-	-
4	Medak	-	18,677	-	-	18,677
5	Nizamabad	-	17,000	40,27,093	-	40,44,093
6	Adilabad	4,40,631	-	89,87,173	-	94,27,804
7	Karimnagar	-	-	13,09,732	83,50,946	96,60,678
8	Warangal	-	-	-	48,29,172	48,29,172
9	Khammam	10,000	-	-	-	10,000
10	Nalgonda	-	-	-	10,90,000	10,90,000
11	State Project Office	3,56,324	-	9,70,00,182	-	9,73,56,506
	Grand Total	8,06,955	35,677	11,41,98,740	1,46,95,118	12,97,36,490





**BALAJINAIDU & Co.,**  
**CHARTERED ACCOUNTANTS**

H.O.: H.No. 6-1-85/4, Saifabad,  
Hyderabad - 500 004.  
Phone: 040-23241533, 23231533

B.O.: Flat No. FF.3, H. No. 40-6-2,  
Goteti Apartments, Kandari  
Hotel Street, Krishna Nagar,  
Vijayawada - 520 010

To  
The State Project Director,  
Telangana Sarva Shiksha Abhiyan Society  
Telangana,  
Hyderabad.

#### **INDEPENDENT AUDITOR'S REPORT**

##### **Report on the Standalone Financial Statements**

We have audited the accompanying Financial Statements of **Kasturba Gandhi Balika Vidyalaya** being implemented by **Telangana Sarva Shiksha Abhiyan Society** which comprise the Consolidated Balance Sheet as at 31st March 2016, the Consolidated Income and Expenditure Statement and the Consolidated Receipts and Payments Account for the period then ended and a summary of significant accounting policies and other explanatory information.

##### **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.

##### **Auditors' Responsibility**

Our responsibility is to express an opinion on these Financial Statements based on our audit. We conducted our audit in accordance with Standards on Auditing issued by the Institute of Chartered Accountants of India. These 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 judgments, 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 State Project Office and The District Project Offices preparation and fair presentation of the financial statements in order to design audit procedures i.e. appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the management, as well as evaluating the overall presentation of the Financial Statements. We have conducted the audit of State Project Office and Two District Project offices (Hyderabad and Karimnagar Districts) and one third of Sub district units of each district. In forming our opinion we are relied upon the audit findings/ observations in respect of the eight Districts Project Offices (Nizambad, Adilabad, Khammam, Warangal, Rangareddy, Medak, Mahabub Nagar and Nalgonda) which have been audited by the other auditors.



We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for audit opinion.

**Opinion**

In our opinion and to the best of our information and according to the explanations given to us, the financial statements read with notes on accounts and Management Letter give the information required in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

a) In the case of the Consolidated Balance Sheet, of the state of affairs of the KGBV Scheme implemented by Telangana Sarva Shiksha Abhiyan Society as at 31<sup>st</sup> March 2016 and

b) In the case of the Consolidated Income and Expenditure Statement of the **Excess of expenditure over income of the KGBV Scheme** implemented by Telangana Sarva Shiksha Abhiyan Society for the period ended on that date.

c) In the case of the Consolidated Receipts and Payments Account of the receipts and payments of KGBV Scheme implemented by Telangana Sarva Shiksha Abhiyan Society for the period ended on that date.

We report that:

a) We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of our audit;

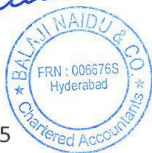
b) In our opinion, proper books of accounts as required by law have been kept by the State Project Office and the District Project Offices so far as appears from our examination of those books;

c) The Balance Sheet, the Income and Expenditure Statement and Receipts and Payments Account dealt with by this report are in agreement with the books of account.

d) No Comments were made in the previous year auditors' report.

For Balajinaidu & Co.,  
Chartered accountants  
Firm Regn. No: 006676S

*G. Balaji Naidu*  
G. Balaji Naidu  
Partner  
Membership No: 022245



Place: Hyderabad

Date: 10 NOV 2016



**TELANGANA SARVA SHIKSHA ABHIYAN SOCEITY**  
**KGBV**  
SIGNIFICANT ACCOUNT POLICIES AND NOTES ON ACCOUNTS

**Significant Accounting Policies:**

1. The accounts have been prepared on historical cost convention method and on a going concern basis.
2. Revenues are recognized and Expenses are accounted for on cash basis even though MHRD (GOI) directions are explicit that Mercantile System has to be adopted.

**Notes on Accounts:**

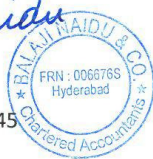
1. Rajiv Vidya Mission Authority was bifurcated as per the provisions of AP State Re-organization Act 2014, and the balances pertaining to Telangana were adopted as opening balances of Assets and Liabilities as on 02.06.2014 including an amount of Rs.4,86,01,594/- Bifurcation Adjustment on the Assets side of the Balance Sheet. This amount represents the difference between the distribution in Assets and Liabilities of RVM between AP and Telangana at the time of bifurcation.
2. Advances were adjusted based on receipt of utilization certificates/statement of expenditure.
3. Embezzled amount of Rs. 84,15,614/- on Assets Side of the Balance Sheet represents money receivable from the accused persons who were charge sheeted and whose properties were attached. Criminal proceedings are pending before VI Addl. Chief Metropolitan Magistrate, Hyderabad.
4. Retrieved unspent balances represents recovery of long outstanding unspent balances with sub – district units which in the earlier years were accounted for as expenditure and hence considered as income on retrieval.

5. Paisa have been rounded off to the nearest rupee.

For Balajinaidu & Co.,  
Chartered accountants  
Firm Regn. No:006676S

**For Telangana Sarva Shiksha Abhiyan Society**

*G. Balaji Naidu*  
G. Balaji Naidu  
Partner  
Membership No: 022245



Place: Hyderabad

Date: 10 NOV 2016

*Mew*  
State Project Director  
T S S A, SOCIETY  
Govt of Telangana, Hyd.

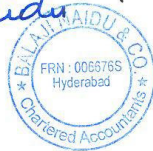
**KASTURBA GANDHI BALIKA VIDYALAYA**  
**TELANGANA SARVA SHIKSHA ABHIYAN SOCIETY**  
**CONSOLIDATED INCOME & EXPENDITURE ACCOUNT AS AT 31-03-2016**

EXPENDITURE	31.03.2016 (Rs)	INCOMES	31.03.2016 (Rs)
KGBV Recurring			
26.02.19 (B) 4 Fulltime Teachers As Per RTE Norms @ Rs. 20,000/- Per Month Per Teacher	2,64,76,468		
26.02.19 (F) 2 Support Staff - (Accountant/Assistant, Peon, Chowkidar) @ Rs. 5,000/- Per Month Per Staff	1,88,51,139		
26.1.16-Maintenance Per Child Per Month @ Rs.1500/-	6,49,99,612	Interest of SB Account	2,42,51,557
26.10 Maintenance Per Child Per Month @ Rs. 900/-	64,35,027	Retrival fund of Unspent Balance	5,04,491
26.11 Stipend Per Child Per Month @ Rs.50/-	56,70,132	Other Receipt	49,99,737
26.12 Supplementary TLM, Stationery and Other Educational Material	17,02,044	EOAT	-
26.13 Salaries	12,21,02,615	Sale of Tender Form	9,44,800
26.14 Specific Skill Training (Life Skill Training)	61,662		
26.15 Electricity/Water Charges	41,65,460		
26.16 Medical Care/Contingencies @ Rs.750/- Per Child	1,96,832		
26.17 Maintenance	2,01,78,49,433	Excess of Expenditure over Income	2,40,81,57,196
26.18 Miscellaneous	7,86,388		
26.20 P.T.A/School Functions	2,08,282		
26.21 Provision of Rent	3,04,100		
26.22 Capacity Building	40,17,449		
26. KGBV Bedding	8,35,688		
26.02.25 Preparatory Camps @ Rs.200/- Per Child P.A.	4,945		
Uniforms	38,57,400		
Bed Sheets	-		
Bank charges	7,893		
KGBV Non Recurring			2,27,85,32,569
Construction of KGBV Buildings	16,03,25,212		
			16,03,25,212
<b>TOTAL</b>		<b>TOTAL</b>	
	2,43,88,57,781		2,43,88,57,781

As per our report of even date

For Balajinaidu & Co.,  
Chartered Accountants  
Firm Reg No:006676S

*G. Balajinaidu*  
G. Balaji Naidu  
Partner  
Membership No:022245



For T SSA Society

*M. S. S.*  
State Project Director  
T S S A, SOCIETY  
Govt of Telangana, Hyd

**KASTURBA GANDHI BALIKA VIDYALAYA**  
**TELANGANA SARVA SHIKSHA ABHIYAN SOCIETY**  
**Consolidated Statement of Affairs As on 31.03.2016**

LIABILITIES	As At 31.03.2016 (Rs)	ASSETS	As At 31.03.2016 (Rs)
<b>Excess of Expenditure over Income :</b>			
Opening Balance :	(5,432,422,751)	<b>CURRENT ASSETS LOANS AND ADVANCES</b>	
Less : For the year	(2,408,157,196)	Cash at Bank	374,714,405
<b>Closing Balance</b>	<b>(7,840,579,947)</b>	Cash in Hand	4,612
		Embezzlement	8,415,614
<b>CURRENT LIABILITIES &amp; PROVISIONS</b>		Other Advances	129,736,490
EMD/FSD	4,103,780	Funds in Transit	-
Other Liabilities	21,333,193	Bifurcation Adjustment Account	48,601,594
Embezzlement	8,415,614		
Funds From Other Schemes	8,368,200,075		
<b>TOTAL</b>	<b>561,472,715</b>	<b>TOTAL</b>	<b>561,472,715</b>

As per our report of even date

For Balajinaidu & Co.,  
Chartered Accountants  
Firm Regn No: 006676S

*G. Balaji Naidu*  
G. Balaji Naidu  
Partner

Membership No : 022245



For T SSA SOCIETY

*Mew*

State Project Director  
T S S A, SOCIETY  
Govt. of Telangana, Hyd.

Place : Hyderabad  
Date:

**KASTURBA GANDHI BALIKA VIDYALAYA**  
**TELANGANA SARVA SHIKSHA ABHIYAN SOCIETY**  
**CONSOLIDATION OF RECEIPTS & PAYMENTS ACCOUNTS AS ON 31-03-2016**

RECEIPTS	For The Year Ended on 31.03.2016 (Rs)	PAYMENTS	For The Year Ended on 31.03.2016 (Rs)
		Civil Works	47,951,221
		26.02.19 (B) 4 Fulltime Teachers As Per RTE Norms @ Rs. 20,000/- Per Month Per Teacher	45,405,532
<b>Opening Balances:</b>		26.1.16-Maintenance Per Child Per Month @ Rs.1500/-	37,788,300
Cash at Banks	615,245,256	26.10 Maintenance Per Child Per Month @ Rs. 900/-	-
Cash on Hand	4,612	Maintenance Per Child P.A @ Rs.750/-	25,378,971
Bank Interest	24,536,572	26.11 Stipend Per Child Per Month @ Rs.50/-	4,667,000
Receipt of Un-spent Amounts	504,491	26.12 Supplementary TLM, Stationery and Other Educational Material	1,702,044
Funds from RVM Society	-	26.13 Salaries	116,502,390
Other Receipt	298,927	26.13 A)Head Teacher	6,003,369
Sale of tender Forms	465,000	26.13 B)Additional Asst.Cook	-
Funds Received from SPO - SSA Account	823,907,000	26.14 Specific Skill Training (Life Skill Training)	61,662
		26.15 Electricity/Water Charges	4,204,451
		26.16 Medical Care/Contingencies @ Rs.750/- Per	129,173
		26.17 Maintenance	168,266,917
		26.18 Miscellaneous	1,492,096
		26.19.Preparatory Camps	4,945
		26.20 P.T.A/School Functions	208,282
		26.21 Provision of Rent	304,100
		26.22 Capacity Building	39,547,177
		26. KGBV Bedding	134,005,490
		Bed Sheets	-
		Dietary & Cosmetic Charges	-
		Uniform to KGBV Students	3,857,400
		Bank charges	7,893
		Other Liabilities	8,798,890
		Funds from Other Schemes	293,918,803
		Advances	150,036,735
		<b>Closing Balances:</b>	
		Cash at Banks	374,714,405
		Cash on Hand	4,612
<b>TOTAL</b>	<b>1,464,961,858</b>	<b>TOTAL</b>	<b>1,464,961,858</b>

As per our report of even date

For Balajinaidu & Co.,  
Chartered Accountants  
Firm Regn No:06676S

*G. Balajinaidu*  
G. Balaji Naidu  
Partner  
Membership No:022245



For T SSA Society

*Mew*  
28/3/16  
State Project Director  
T S S A, SOCIETY  
Govt. of Telangana, Hy





**BALAJINAIDU & Co.,**  
**CHARTERED ACCOUNTANTS**

H.O.: H.No. 6-1-85/4, Saifabad,  
Hyderabad - 500 004.  
Phone: 040-23241533, 23231533  
B.O.: Flat No. FF.3, H. No. 40-6-2,  
Goteti Apartments, Kandari  
Hotel Street, Krishna Nagar,  
Vijayawada - 520 010

To  
The State Project Director,  
Telangana Sarva Shiksha Abhiyan Society  
Telangana,  
Hyderabad.

#### **INDEPENDENT AUDITOR'S REPORT**

##### **Report on the Standalone Financial Statements**

We have audited the accompanying Financial Statements of **NPEGEL** being implemented by **Telangana Sarva Shiksha Abhiyan Society** which comprise the Consolidated Balance Sheet as at 31st March 2016, the Consolidated Income and Expenditure Statement and the Consolidated Receipts and Payments Account for the period then ended and a summary of significant accounting policies and other explanatory information.

##### **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.

##### **Auditors' Responsibility**

Our responsibility is to express an opinion on these Financial Statements based on our audit. We conducted our audit in accordance with Standards on Auditing issued by the Institute of Chartered Accountants of India. These 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 judgments, 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 State Project Office and The District Project Offices preparation and fair presentation of the financial statements in order to design audit procedures i.e. appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the management, as well as evaluating the overall presentation of the Financial Statements. We have conducted the audit of State Project Office and Two District Project offices (Hyderabad and Karimnagar Districts) and one third of Sub district units of each district. In forming our opinion we are relied upon the audit findings/ observations in respect of the eight Districts Project Offices (Nizambad, Adilabad, Khammam, Warangal, Rangareddy, Medak, Mahabub Nagar and Nalgonda) which have been audited by the other auditors.





We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for audit opinion.

**Opinion**

In our opinion and to the best of our information and according to the explanations given to us, the financial statements read with notes on accounts and Management Letter give the information required in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- a) In the case of the Consolidated Balance Sheet, of the state of affairs of the NPEGEL Scheme implemented by Telangana Sarva Shiksha Abhiyan Society as at 31<sup>st</sup> March 2016 and
- b) In the case of the Consolidated Income and Expenditure Statement of the **Excess of expenditure over income of the NPEGEL Scheme** implemented by Telangana Sarva Shiksha Abhiyan Society for the period ended on that date.

We report that:

- a) We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of our audit;
- b) In our opinion, proper books of accounts as required by law have been kept by the State Project Office and the District Project Offices so far as appears from our examination of those books;
- c) The Balance Sheet, the Income and Expenditure Statement and Receipts and Payments Account dealt with by this report are in agreement with the books of account.
- d) No Comments were made in the previous year auditors' report.

For Balajinaidu & Co.,  
Chartered accountants  
Firm Regn. No: 006676S

*G. Balaji Naidu*  
G. Balaji Naidu  
Partner  
Membership No: 022245



Place: Hyderabad

Date: 10 NOV 2016

**TELANGANA SARVA SHIKSHA ABHIYAN SOCIETY**  
**SARVA SHIKSHA ABHIYAN**  
SIGNIFICANT ACCOUNT POLICIES AND NOTES ON ACCOUNTS

**Significant Accounting Policies:**

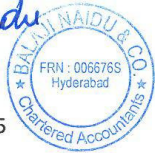
1. The accounts have been prepared on historical cost convention method and on a going concern basis.
2. Revenues are recognized and Expenses are accounted for on cash basis even though MHRD (GOI) directions are explicit that Mercantile System has to be adopted.

**Notes on Accounts:**

1. Advances were adjusted based on receipt of utilization certificates/statement of expenditure.
2. Paise have been rounded off to the nearest rupee.

For Balajinaidu & Co.,  
Chartered accountants  
Firm Regn. No: 006676S

*G. Balaji Naidu*  
G. Balaji Naidu  
Partner  
Membership No: 022245



Place: Hyderabad

Date: 10 NOV 2016

**For Telangana Sarva Shiksha Abhiyan Society**

*Mew*  
State Project Director  
T S S A. SOCIETY  
Gov. of Telangana, Hyd.


NATIONAL PROGRAMME FOR EDUCATION  
OF  
GIRLS AT ELEMENTARY LEVEL  
TELANGANA SARVA SHIKSHA ABHIYAN SOCIETY  
CONSOLIDATED INCOME & EXPENDITURE ACCOUNT  
FOR THE PERIOD 01.04.2015 TO 31.03.2016

EXPENDITURE	For The Year Ended On 31.03.2016 (Rs)	INCOME	For The Year Ended On 31.03.2016 (Rs)
To Maintenance of Model cluster schools	1,27,471	By Other Receipt	-
		By Excess of Expenditure over Income	1,27,471
<b>TOTAL</b>	<b>1,27,471</b>	<b>TOTAL</b>	<b>1,27,471</b>

As per our report of even date

For Balajinaidu & Co.,  
Chartered Accountants  
Firm Regn No:06676S

*G. Balaji Naidu*  
G. Balaji Naidu  
Partner  
Membership No: 022245



For T SSA Society

*M. S. S. S.*  
State Project Director  
T S S A, SOCIETY  
Govt of Telangana, Hyd

Place : Hyderabad

Date :

10 NOV 2016

**NATIONAL PROGRAMME FOR EDUCATION  
OF  
GIRLS AT ELEMENTARY LEVEL  
TELANGANA SARVA SHIKSHA ABHIYAN SOCIETY**

**CONSOLIDATED STATEMENT OF AFFAIRS AS AT 31.03.2016**

LIABILITIES	As At 31.03.2016 (Rs)	ASSETS	As At 31.03.2016 (Rs)
Excess of Income Over Expenditure			
Opening Balance	(13,11,64,874)	Current Assets:	
Add / (Less) : Excess of Income over Expenditure / (Excess of Expenditure over income)	(1,27,471)	Advances	25,16,150
Closing Balance	(13,12,92,345)		
Funds Received From Other Schemes	13,37,70,350		
Other Liabilities	38,145		
<b>TOTAL</b>	<b>25,16,150</b>	<b>TOTAL</b>	<b>25,16,150</b>

As per our report of even date

For Balajinaidu & Co.,  
Chartered Accountants  
Firm Regn No:06676S

For T SSA Society

*G. Balajinaidu*  
G. Balaji Naidu  
Partner  
Membership No: 022245



*M. S. S. S.*  
State Project Director  
T S S A, SOCIETY  
Govt of Telangana, Hyd

Place : Hyderabad  
Date :

10 NOV 2016

**NATIONAL PROGRAMME FOR EDUCATION OF GIRLS  
AT ELEMENTARY LEVEL  
T.S. SSA SOCIETY - HYDERABAD  
CONSOLIDATED RECEIPTS & PAYMENTS ACCOUNT  
FOR THE PERIOD 01.04.2015 TO 31.03.2016**

RECEIPTS	For the year Ended on 31.03.2016 (Rs)	PAYMENTS	For the year Ended on 31.03.2016 (Rs)
To Cash at Bank	-	By Bank Charges	
To cash in hand		By Recurring Grant	
To Interest		By Funds to SSA	-
To Other Receipts		<b>Closing Balance</b>	
To Funds From Other Schemes		Cash At Bank	-
		cash in hand	
<b>TOTAL</b>	-	<b>TOTAL</b>	-

As per our report of even date

For Balajinaidu & Co.,  
Chartered Accountants  
Firm Regn No:06676S

*G. Balaji Naidu*  
G. Balaji Naidu  
Partner  
Membership No: 022245



For TS SSA Society

*M. S. S. S.*  
State Project Director  
T S S A, SOCIETY  
Govt of Telangana, Hyd

Place : Hyderabad

Date :

10 NOV 2016



**SARVA SHIKSHA ABHIYAN SOCIETY – TELANGANA.**  
**Utilization Certificate**  
**In Respect of SARVA SHIKSHA ABHIYAN, NPEGEL & KGBV**  
**for the Period 01.04.2015 to 31.03.2016**

Sl. No	Sanction Letter No & Date	Amount in (Rs)
<b>1</b>	<b>Opening Balances :</b>	
	Cash & Bank Balances	465,59,24,600
	Advances	169,17,07,783
	<b>Total Opening Balances (Bank Balance &amp; Advances)</b>	<b>634,76,32,383</b>
<b>2</b>	<b>Grants – in – Aid from MHRD</b>	
	Lr.No.F.11-2/2015-EE.14 Dated 07.05.2015	51,16,37,750
	Lr.No.F.11-2/2015-EE.14 Dated 23.11.2015	166,59,63,000
	<b>Total Grants from Government of India.</b>	<b>217,76,00,750</b>
<b>3</b>	<b>Grants from Government of Telangana</b>	
	GORT No: 2417 Dated 03.08.2015	27,54,97,250
	GORT No: 94 & 95 Dated 20.01.2016	111,06,42,000
	<b>Total Grants from Government of Telangana</b>	<b>138,61,39,250</b>
<b>4</b>	Bank Interest	8,33,69,997
<b>5</b>	Other Receipt	15,44,81,349
<b>6</b>	<b>Grand Total 6= (1+2+3+4+5)</b>	<b>1014,92,23,729</b>
	Utilization of Funds	759,14,88,295
	Increase/Decrease in Current Assets/Current Liabilities	(4,52,02,585)
<b>7</b>	<b>Total:</b>	<b>754,62,85,710</b>
<b>8</b>	<b>Closing Balance of Advances</b>	<b>75,64,09,202</b>
<b>9</b>	<b>Closing Cash and Bank Balances 9= (7-8)</b>	<b>184,65,28,817</b>

Certified that out of **Rs. 217,76,00,750/-** (Rupees Two hundred and seventeen crores seventy six lakhs seven hundred and fifty only) of grant – in – aid sanctioned in respect of **Sarva Shiksha Abhiyan & KGBV** Schemes for the period 01.04.2015 to 31.03.2016 in favour of State Project Director – Sarva Shiksha Abhiyan – Telangana by MHRD vide Letter Nos. given in the margin, **Rs. 138,61,39,250/-** (Rupees One hundred and thirty eight crores sixty one lakhs thirty nine thousand two hundred and fifty only) of grant – in – aid sanctioned in respect of **Sarva Shiksha Abhiyan & KGBV** Schemes for the period 01.04.2015 to 31.03.2016 in favour of State Project Director – Sarva Shiksha Abhiyan – Telangana by Government of Telangana State vide Letter Nos. given in the margin, along with the opening balances of Bank & Advances of **Rs. 634,76,32,383/-** ( Rupees Six hundred and thirty four crores seventy six lakhs thirty two thousand three hundred and eighty three only), out of total funds available of **Rs. 1014,92,23,729/-** ( Rupees One thousand fourteen crores ninety two lakhs twenty three thousand seven hundred and twenty nine only), a sum of **Rs. 759,14,88,295/-** ( Rupees Seven hundred and fifty nine crores fourteen lakhs eighty eight thousand two hundred and ninety five only) was utilized during the year. Further an amount of **Rs. 75,64,09,202/-** (Rupees Seventy



five crores sixty four lakhs nine thousand two hundred and two only) was outstanding as advances as at 31.03.2016 and the unspent bank balances of **Rs. 184,65,28,817/-** ( Rupees One hundred and eighty four crores sixty five lakhs twenty eight thousand eight hundred and seventeen only) at the end of the year will be adjusted towards grant – in – aid payable during the next year 2016-17.

The above Utilization Certificate is compiled based on the following:

1. Audited Statement of Accounts
2. Progress Reports

Notes:-

- (i) Grants from GOI – on Accrual system i.e., the Financial Year to which grants relate (as per the dates of the sanction letters) irrespective of actual date of receipt of funds.
- (ii) Grants from GOTS - on Accrual system i.e., the Financial year to which grants relate (based on the dates of GOs) irrespective of actual date of receipt of funds.
- (iii) Amount utilized during the year is adopted from Audited Consolidated Income & Expenditure Account and Consolidated Statement of Affairs.

**For Telangana Sarva Shiksha Abhiyan Society**



**State Project Director**

**State Project Director**  
**T S S A, SOCIETY**

**Govt. of Telangana, Hyd**

**AUDITORS' CERTIFICATE**

We have verified the above statement with the information and records produced before us for our verification and found the same has been drawn in accordance therewith.

For Balajinaidu & Co.,  
Chartered Accountants  
Firm Regn No : 06676S



**G. Balaji Naidu**  
**Partner**

**Membership No: 022245**

Place : Hyderabad

Date: