



# VENKAT & RANGAA

Chartered Accountants

## Auditors' Report

We have audited the attached Balance Sheet of "Tamilnadu State Mission of Education For All " , Chennai - 600 006, the implementing agency of SarvaShikshaAbhiyan (SSA), and Kasturba Gandhi BalikaVidyalaya (KGBV) in the State of Tamilnadu as at 31<sup>st</sup> March 2016, the Income and Expenditure Account and the Receipts and Payments Account for the year ended on that date annexed thereto and a summary of significant accounting policies and other explanatory information.

These financial statements comprise the returns of State Project Office and 2 Districts audited by us and 28 Districts audited by other auditors. The 30 districts have 45,586 School Management Committees out of which 302 Committees were audited by us and 3,691 Committees were audited by other auditors.

The selection of School Management Committees for Audit was made in accordance with the rules prescribed by the Ministry of Human Resources Development, Government of India.

### Management's Responsibility for the Financial Statements

The Management of the Auditee is responsible for the preparation and presentation of these standalone financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Auditee in accordance with the accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance generally accepted principles and practices, for safeguarding the assets and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, 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 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 the 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 preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of internal control system. An audit also includes evaluating the appropriateness of the 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 believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### **We report that:**

- a) *We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.*
- b) *The accompanying financial statements dealt with by this report have been drawn up in accordance with law*
- c) *The accompanying financial statements dealt with by this report have been drawn up in accordance with the Manual on Financial Management and Procurement brought out by the Department of Elementary Education and Literacy, Ministry of Human Resource Development, Government of India.*
- d) *The accompanying financial statements dealt with by this report are in agreement with the books account maintained by the Society.*
- e) *The accompanying financial statements dealt with by this report comply with such accounting policies and procedures prescribed in the Manual on Financial Management and Procurement brought out by the Department of Elementary Education and Literacy, Ministry of Human Resource Development, Government of India.*



f) We have sought and obtained all the information and explanations relating to the the audit observation of the preceding years and have perused the action taken reports along with appropriate evidences. On the basis of our verification we are attaching a summary below:



Financial Year	2007-08 to 2014-15
Total No. of Audit Queries	243
No. of Queries Resolved	148
No. of Queries taken for future guidance-treated as Resolved	77
No.of queries ratified	Nil
No.of Queries Un Resolved.	18

g) In our opinion and to the best of our information and explanations given to us the said accounts read together with the Notes on Accounts thereon give a true and fair view in conformity with the accounting principles followed by the Society.

- i) In the case of the Balance Sheet, the State of affairs of the Society as at 31<sup>st</sup> March 2016.
- ii) In case of the Income and Expenditure Account, the excess of Income over Expenditure for the year ended 31st March 2016.
- iii) In the case of the Receipts and Payments Account, of the Receipts and Payments for the year ended 31st March 2016.

For Venkat and Rangaa  
Chartered Accountants  
FRN 004597

Place:Chennai  
Date: 5<sup>th</sup>October, 2016

  
  
S.Manisekaran  
Partner  
M.No - 026400



# TAMIL NADU STATE MISSION OF EDUCATION FOR ALL

**Name of the District:**

## Notes on Accounts for the year ended 31<sup>st</sup> March 2016

### **About SSA:**

- a) The Society "Tamil Nadu State Mission of Education for All" is a Registered Society which has been registered under the " Tamil Nadu Societies Registration Act 1975" on 04.03.1994 as per Registration No. 76 of 1994. The Society is approved by the Government of Tamil Nadu.
- b) The Society's main object is to attain Universal Elementary Education (UEE) in the State of Tamil Nadu in a mission mode.
- c) The activities of SSA include:
  - (i) preparatory activities for micro-planning, household surveys, studies, community mobilization, school-based activities, office equipment, training and orientation at all levels.
  - (ii) appointment of teachers,
  - (iii) opening of new primary and alternative schooling facility like RBC's and NRBC's,
  - (iv) opening of upper primary schools
  - (v) constructing additional classrooms, schools and other facilities
  - (vi) Distribution of free textbooks (Braille books to children's under Inclusive Education),
  - (vii) maintenance and repair of school buildings
  - (viii) Teaching & Learning Equipment for primary schools and for new upper primary schools,
  - (ix) Grants to enable maintenance of equipments, training of teachers, improvement of teaching aids and educating grass roots of the importance of education
  - (x) Creation of a State Level facility for Education Management and training of Personnel,
  - (xi) training of community leaders,
  - (xii) provision for children with special needs,
  - (xiii) Research, Evaluation, Monitoring & Supervision,
  - (xiv) learning enhancement programme (LEP)
  - (xv) innovative activity for girl's education, early childhood care & education, interventions for children belonging to SC/ST, minority community, deprived children in urban areas and computer education specially for upper primary level





(xvi) *interventions for out of school children*

- d) The Society's Policy Implementation in the State is directed by the State Level Executive Committee and the operations are executed by the State Project Directorate through District Level Committees.
- e) The Society's operational hierarchy flows down from State Project Directorate ( SPD ) to District Project Offices ( DPO), Block Resource Centers ( BRC) and School Management Committee ( SMC).
- f) For implementing the schemes, funds are shared between the Government of India and the Government of Tamil Nadu in the ratio of 60-40 on the Net Outlay.
- g) Schemes have been drawn up under the banners of Kasturba Gandhi BalikaVidyalaya, (KGBV) for specific objects which are aligned with the overall objectives of the SSA. The accounts of these schemes are maintained separately and annexed to the financials of SSA.

**2. Significant Accounting Policies**

- a) The society adopts double entry system of book keeping, recognizing income and expenditure on accrual basis. The Statements are prepared on going concern basis.
- b) Grants received at SPO are treated as income in the year of approval. Fund transfer between SPO, DPO and BRC's are accounted as branch and divisions.
- c) Amount received during the year against un-spent advances and stale cheque reversals are treated as income in the year of receipt/reversal.
- d) Assets procured for the use is DPO/BRC has been capitalized. No Depreciation is provided on Fixed Assets. Assets acquired or created for use by beneficiaries are treated as Grants and stated under appropriate heads.
- e) The funds disbursed through SMC for creation of Infrastructure facilities in schools are initially treated as Advances. These Advances are written off as Civil Grants on completion of intended works.
- f) The objects of the Society are implemented in various ways such as opening and up-gradation of schools, provision of residential facilities, creation of infrastructure facilities in schools, procurement of assets, provision of educational aids, provision of facilities to out of school children and disabled children, Community Mobilisation, Teacher Training and Research activities. The financial outlay for implementation of various objectives of SSA are categorized as- Activity Related Expenditure and Grants.



- g) Activity related expenditure are planned, their values budgeted and incurred by payment to supplier or service provider. These expenditures are recognized on mercantile basis.
- h) Grants are pre-fixed amounts disbursed to the beneficiaries for specific expenses that align with objectives of SSA. The Grants are treated as expenditure the year of disbursement.
- i) The amount disbursed by Government of Tamil Nadu towards Teachers' Salary, over and above the amounts incurred by the State Unit are charged to Income & Expenditure and reflected as a committed Liability to Government of Tamil Nadu as at the date of Balance Sheet.

### 3. Notes on Accounts for the year ended 31.3.2016

1. Fixed Assets purchased for the use of district implementing unit and in control has been capitalized in the books of the Society. The fixed assets created out the scheme fund but being intended for the use of beneficiaries like Computers, TLM Equipments, Assistive devices and School Buildings etc., has not been capitalized as the items were not under the control of the society. However, the assets created have been included in the fixed assets register and use by beneficiaries has been regularly monitored.
2. Advances comprise of :

Nature of Advance	Year	Amount in Rs.	Total Rs.
Capital Advances for Civil Works (Capital Head).	2013-14	10,40,100	33,37,000
	2014-15	21,45,800	
	2015-16	1,51,100	
Other Advances (General Head)	2013-14	0	1,53,76,733
	2014-15	1,70,271	
	2015-16	1,52,06,462	
KGBV ( General )	2015-16	0	0
<b>Total</b>		<b>1,87,13,733</b>	<b>1,87,13,733</b>

The amounts shown as advances comprise of **Rs.1,87,13,733/-** for which Utilisation Certificates have not been received and hence not charged to Income & Expenditure Account of the year 2015-16.

For Venkat and Rangaa  
Chartered Accountants  
FRN 004597

Place: Chennai  
Date: 5<sup>th</sup> October, 2016



S. Manisekaran  
Partner  
M.No - 026400





# VENKAT & RANGAA

Chartered Accountants

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## Management Letter

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To

The State Project Director,

SSA - Tamil Nadu

Chennai.

Madam,

We have completed the audit of State Project Office as well as 2 districts and 302 SMCs which have received more than Rs. 1.00 lakh during the year 2015-16. We have also gone through the report of the 28 District Audit Reports audited by other auditors which included observations on 3,691 School Management Committees audited by other auditors.

We consolidate herein below the major observations noticed during the course of audit of DPO, all Blocks and SMCs that are material and relevant in the context of district unit as a whole. We are highlighting certain recommendations for kind consideration.

We observed that, the deficiencies noticed in the preceding years not been repeated and their incidence has reduced considerably. We are also glad that the statement of affairs represent the actual state of affairs and do not carry legacies such as old advances of high values.

We annex herewith the observation of the previous audits that are yet to be resolved by the district unit.

We would be glad to have response to the observations which enable us to draft our report. The content of the financial statement were perused and we have this to report upon:

**Major Observations:**

**Villupuram District:**

- *Rs. 2.65 lakhs was utilised for repairing a centre functioning under KGBV scheme near Thumbai though the repair was intended for school building.*

❖ *Comments and observations on accounting records, system of Internal control.*

The State Project Office and Districts are following Double entry system in tally upto the level of Block resource centers. Manual cash book is also maintained.

Funds transfer between various units in the State and Districts are accounted as branch and divisions. Therefore, expenditure at block level is accounted only after it is physically incurred.

Amount released to SMC's initially accounted as advances and reversed after receipts of utilization certificate. The genuineness of the utilization certificates received from SMCs is further verified by the block supervisor and SMC accountants.

Joint signature is being followed for all payments.

Appropriate action has been taken by the State Project Office and all districts on the audit observations reported in the previous reports. The summaries of ATR of the Districts were verified and we give in the annexure only those observations that were not closed as at the date of audit in Annexure A along with ATR of SPO.

Bank Reconciliation statement for every month is being prepared. Appropriate action is taken on the stale cheques. On the date of completion of audit no stale cheques was found which dated prior to 31.3.2016.

Expenditure incurred in excess of PAB approval (Interventions wise) for the year is. **Nil**

The SMCs which have received more than Rs.1.00 lakh were subjected to audit.

Total No. of SMS's received More than Rs.1.00 Lakh	1/3 <sup>rd</sup> of SMC's which received more than Rs. 1.00 Lakh	Total No. of Schools Subjected to Audit
7,959	2,650	3,993

❖ **Identify deficiencies and areas of weaknesses in internal control and make recommendations.**

Internal audit was not conducted during the year 2015-16. However, the state office has taken necessary action to appoint internal auditors from the year 2016-17.

❖ **Report on the degree of compliance of the financial covenants of the financing agreement, if any on internal and external matters affecting such compliance.**

The degree of compliance is in accordance with the covenants.

❖ **Communicate matters that have come to the attention during the course of audit which might have significant impact on the implementation of the programme.**

Case of misappropriation / Embezzlement noticed during the audit period



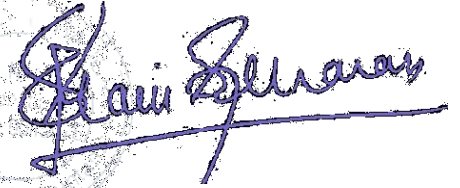
S.No	Name of Office	Amount involved	Brief case
	NIL		

**Any other matter that the auditor considers pertinent.**

*The State is not extending the provisions of the Provident Fund Act & Rules to the benefits and emoluments paid to its staff. This subject requires urgent remedial measures and immediate adoption of the rules in compliance with all applicable statutes. .*

Place:Chennai  
Date: 5<sup>th</sup>October, 2016

For Venkat and Rangaa  
Chartered Accountants  
FRN 004597



S.Manisekaran  
Partner  
M.No - 026400



**Format - A**  
**Utilization Certificate in respect of Grant - in Aid released to SSA, Tamilnadu**  
**during the year 2015-16 for Implementation of SSA/ KGBV in the State of**  
**Tamilnadu**

**Utilization Certificate for the year ended 31.3.2016**

**Name of the State : Tamilnadu**

**(Amount in Rupees)**

S.No	Particulars	SSA	KGBV	Total
1	Opening Balance including NPEGEL			
A	Cash at Bank	431335691	48575937	479911628
a.	Grants in Aid General			0
b.	Fund in Transit			0
	<b>Sub Total (A) Opening Balance</b>	<b>431335691</b>	<b>48575937</b>	<b>479911628</b>
2	Funds received from Government of India (MHRD)	8111501000	99672000	8211173000
3	Funds received from Government of Tamilnadu	5406477332	67638000	5474115332
4	Bank Interest	68296150	2342305	70638455
5	Miscellaneous Income	20661070	394188	21055258
6	Unadjusted Loans and Advances of Previous Years	40181701	4317	40186018
	<b>Sub Total (B)</b>	<b>13647117253</b>	<b>170050810</b>	<b>13817168063</b>
	<b>Grand Total ( A + B )</b>	<b>14078452944</b>	<b>218626747</b>	<b>14297079691</b>
<b>7</b>	<b>Less Amount</b>			
A	Actual Expenditure during the Year 2015-16	13950172416	195058917	14145231333
B	Outstanding advances as on 31st March 2016	18713733	0	18713733
	<b>Total ( A+ B )</b>	<b>13968886149</b>	<b>195058917</b>	<b>14163945066</b>
8	Unspent Balance as on 31 <sup>st</sup> March 2016	109566795	23567830	133134625
9	<b>Grand Total (10 + 11)</b>	<b>109566795</b>	<b>23567830</b>	<b>133134625</b>



Certified that out of Government of India share of **Rs.821,11,73,000/-** (Rupees Eight Hundered Twenty One Crores Eleven Lakhs and Seventy Three Thousand Only) of grants-in-aid sanctioned during the year 2015–2016 in favour of the State Project Director, Tamilnadu State Mission of Education For All, Sarva Shiksha Abhiyan by the Ministry of Human Resource Development, Department of Elementary Education and Literacy, New Delhi and Government of Tamilnadu Share of **Rs.547,41,15,332/-** (Rupees Five Hundred Forty Seven Crore Forty One Lakhs Fifteen Thousand Three Hundred and Thirty Two Only) along with the unspent Opening Balance of **Rs.47,99,11,628/-** (Rupees Forty Seven Crore Ninety nine Lakh Eleven Thousand Six Hundred and Twenty Eight Only) and **Rs. 7,06,38,455/-** (Rupees Seven Crore Six Lakh Thirty Eight Thousand Four Hundred and Fifty Five Only) on account of Interest and **Rs. 2,10,55,258/-** (Rupees Two Crore Ten Lakhs Fifty Five Thousand Two Hundred and Fifty Eight Only) on account of Miscellaneous Income earned during the period, and **Rs. 4,01,86,018/-** (Rupees Four Crore One Lakh Eighty Six Thousand and Eighteen Only) released to sub districts as advance of the previous year, totaling to **Rs. 1429,70,79,691/-** (Rupees One Thousand Four Hundred and Twenty Nine Crore Seventy Lakh Seventy Nine Thousand Six Hundred and Ninety One Only), a sum of **Rs.1414,52,31,333/-** (*Rupees One Thousand Four Hundred Fourteen Crore Fifty Two Lakh Thirty One Thousand Three Hundred and Thirty Three Only*) has been utilized for the purpose for which it was sanctioned.

It is also certified that an amount of **Rs.1,87,13,733/-** (*Rupees One Crore Eighty Seven Lakh Thirteen Thousand Seven Hundred and Thirty Three Only*) released to sub districts as advance for which accounts are yet to be received from the implementing units/agencies, as per details enclosed, which has been allowed to be carried forward will be watched and adjusted during the next year 2016-2017 and a sum of **Rs. 13,31,34,625/-** (*Rupees Thirteen Crore Thirty One Lakh Thirty Four Thousand Six Hundred and Twenty Five Only*) remaining unutilized at the end of the year is lying as closing cash and Bank balance at





*the end of the year will be adjusted towards the grants-in aid payable during the next financial year 2016-17.*

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

Kind of checks exercised

1. Audited Statement of Accounts
2. Utilization Certificates
3. Progress Report

  
STATE PROJECT DIRECTOR

Auditors Certificate

We have verified the funds utilized as per the above statement with the books of accounts and records produced before us for our verification and found the same has been drawn in accordance therewith.

Place : Chennai  
Date : 05.10.16

For Venkat & Rangaa  
Chartered Accountants  
FRN 004597S

  
S. Manisekaran  
Partner  
M.No.026400



S. MANISEKARAN  
Chartered Accountant  
MEMBERSHIP No: 026400



Format - B

**Utilization Certificate in respect of Grant - in Aid released to SSA, Tamilnadu during the year 2015-16 for Implementation of SSA/ KGBV in the State of Tamilnadu**

**Utilization Certificate for the year ended 31.3.2016**

**General Head**

**Name of the State : Tamilnadu**

**(Amount in Rupees)**

S. No.	Particulars	SSA	KGBV	Total
1	Opening Balance including NPEGEL			
A	Cash at Bank	426449509	48575937	475025446
	<b>Sub Total (A) Opening Balance</b>	<b>426449509</b>	<b>48575937</b>	<b>475025446</b>
2	Funds received from Government of India (MHRD)	7711888000	99672000	7811560000
a.	Grants in Aid General			0
3	Funds received from Government of Tamilnadu	5181162732	67638000	52448800732
4	Grant towards Teachers' Salary 2011-12-Addendum 3			0
5	Bank Interest	68296150	2342305	70638455
6	Miscellaneous Income	20661070	394188	21055258
7	Unadjusted Loans and Advances of Previous Years	16164291	4317	16168608
	<b>Sub Total (B)</b>	<b>12998172243</b>	<b>170050810</b>	<b>13168223053</b>
	<b>Grand Total ( A + B )</b>	<b>13424621752</b>	<b>218626747</b>	<b>13643248499</b>
8	Less Amount			0
A	Actual Expenditure during the Year 2015-16	13305271481	195058917	13500330398
B	Outstanding advances as on 31st March 2016	15376733	0	153767733
	<b>Total ( A+ B )</b>	<b>13320648214</b>	<b>195058917</b>	<b>13515707131</b>
9	Unspent Balance as on 31 <sup>st</sup> March 2016	103973538	23567830	127541368
10	<b>Grand Total (10 + 11)</b>	<b>103973538</b>	<b>23567830</b>	<b>127541368</b>







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

Kind of checks exercised

1. Audited Statement of Accounts
2. Utilization Certificates
3. Progress Report

  
STATE PROJECT DIRECTOR

Auditors Certificate

We have verified the funds utilized as per the above statement with the books of accounts and records produced before us for our verification and found the same has been drawn in accordance therewith.

Place : Chennai  
Date :05.10.16

**For Venkat & Rangaa**  
**Chartered Accountants**

FRN 004597S

  
**S. Manisekaran**

**Partner**

**M.No.026400**



**S. MANISEKARAN**  
Chartered Accountant  
MEMBERSHIP No: 026400



Format - C

**Utilization Certificate in respect of Grant - in Aid released to SSA, Tamilnadu during the year 2015-16 for Implementation of SSA/ KGBV in the State of Tamilnadu**

**Utilization Certificate for the year ended 31.3.2016**

**Capital Head**

Name of the State : Tamilnadu

(Amount in Rupees)

S.No	Particulars	SSA	KGBV	Total
1	Opening Balance			
A	Cash at Bank	4886182		4886182
	<b>Sub Total (A) Opening Balance</b>	<b>4886182</b>		<b>4886182</b>
2	Funds received from Government of India (MHRD)	399613000		399613000
a.	Grants in Aid General			0
3	Funds received from Government of Tamilnadu	225314600		225314600
5	Bank Interest	0		0
6	Miscellaneous Income	0		0
7	Unadjusted Loans and Advances of Previous Years	24017410		24017410
	<b>Sub Total (B)</b>	<b>648945010</b>		<b>648945010</b>
	<b>Grand Total ( A + B )</b>	<b>653831192</b>		<b>653831192</b>
8	Less Amount			0
A	Actual Expenditure during the Year 2015-16	644900935		644900935
B	Outstanding advances as on 31st March 2016	3337000		3337000
	<b>Total ( A+ B )</b>	<b>648237935</b>		<b>648237935</b>
9	Unspent Balance as on 31 <sup>st</sup> March 2016	5593257		5593257
10	<b>Grand Total (10 + 11)</b>	<b>5593257</b>	<b>0</b>	<b>5593257</b>



Certified that out of Government of India share of **Rs.39,96,13,000/-** (Rupees Thirty nine Crore Ninety Six Lakh and Thirteen Thousand Only) of grants-in-aid sanctioned during the year 2015–2016 in favour of the State Project Director, Tamilnadu State Mission of Education For All, Sarva Shiksha Abhiyan by the Ministry of Human Resource Development, Department of Elementary Education and Literacy, New Delhi and Government of Tamilnadu Share of **Rs. 22,53,14,600/-** (Rupees Twenty Two Crore Fifty Three Lakh Fourteen Thousand and Six Hundred Only) along with the unspent Opening Balance of **Rs.48,86,182/-** (Rupees Forty Eight Lakh Eighty Six Thousand One Hundred and Eighty Two Only) and **Rs.2,40,17,410/-** (Rupees Two Crore Forty Lakh Seventeen Thousand Four Hundred and Ten Only) released to sub districts as advance of the previous year, totaling to **Rs.65,38,31,192/-** (Rupees Sixty Five Crore Thirty Eight Lakh Thirty One Thousand One Hundred and Ninety Two Only), a sum of **Rs. 64,49,00,935/-** (*Rupees Sixty Four Crore Forty Nine Lakh and Nine Hundred and Thirty Five Only*) has been utilized for the purpose for which it was sanctioned.

It is also certified that *Under Capital Head* an amount of **Rs. 33,37,000/-** (*Rupees Thirty Three Lakh and Thirty Seven Thousand Only*) released to sub districts as advance for which accounts are yet to be received from the implementing units/ agencies, as per details enclosed, which has been allowed to be carried forward will be watched and adjusted during the next year 2016-2017 and a sum of **Rs.55,93,257/-** (*Rupees Fifty Five Lakh Nine Three Thousand Two Hundred and Fifty Seven Only*) lying as closing cash and Bank balance at the end of the year will be adjusted towards the grants-in aid payable during the next financial year 2016-17.



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

Kind of checks exercised

1. Audited Statement of Accounts
2. Utilization Certificates
3. Progress Report

  
STATE PROJECT DIRECTOR

Auditors Certificate

We have verified the funds utilized as per the above statement with the books of accounts and records produced before us for our verification and found the same has been drawn in accordance therewith.

Place : Chennai  
Date :05.10.16

**For Venkat & Rangaa**  
**Chartered Accountants**

FRN 004597S

  
**S. Manisekaran**

**Partner**

**M.No.026400**



**S. MANISEKARAN**  
Chartered Accountant  
MEMBERSHIP No: 026400





**TAMILNADU STATE MISSION OF EDUCATION FOR ALL**  
**SARVA SHIKSHA ABHIYAN**  
**TAMILNADU**

**CONSOLIDATED AUDITED ANNUAL ACCOUNTS**  
**FOR THE YEAR 2015-16**

***SSA AND KGBV***



**STATE PROJECT DIRECTORATE**  
DPU Campus, College Road  
Chennai-600 006

**TAMILNADU STATE MISSION OF EDUCATION FOR ALL**  
**SARVA SHIKSHA ABHIYAN**  
**TAMILNADU**  
**Balance Sheet as at 31st March 2016**

Amount in Rs.

	SSA	KGBV	TOTAL
<b>Sources of Funds</b>			
<b>Capital Fund</b>			
Opening Balance	-347,740,589.19	48,627,238.61	-299,113,350.58
NPEGEL Opening Balance	15,037,893.12		
Excess of Income over Expenditure	-8,396,201,390.36	-25,012,423.46	-8,421,213,813.82
<b>Total</b>	<b>-8,728,904,086.43</b>	<b>23,614,815.15</b>	<b>-8,705,289,271.28</b>
Committed Liability to GoTN for the year 2014-15	1,639,971,600.00	0.00	1,639,971,600.00
Committed Liability to GoTN for the year 2015-16	8,054,801,600.00		8,054,801,600.00
<b>Grand Total</b>	<b>965869113.57</b>	<b>23614815.15</b>	<b>989,483,928.72</b>
<b>Application of Funds</b>			
Fixed Assets	837,555,715.58	46,984.00	837,602,699.58
<b>Current Assets, Loans &amp; Advances</b>			
<b>Current Assets</b>			
Cash and D.D. on Hand	73,116.00	150,752.50	223,868.50
Cash at Bank	109,493,678.71	23,417,078.65	132,910,757.36
EB Deposit	32,870.00		32,870.00
Cheques in Hand	0.00		
Grant towards Teachers' Salary 2014-15	0.00		
Loans and Advances	18,713,733.28	0.00	18,713,733.28
<b>Total</b>	<b>128,313,397.99</b>	<b>23,567,831.15</b>	<b>151,881,229.14</b>
Less: Current Liabilities	0.00		
<b>Net Current Assets</b>	<b>128,313,397.99</b>	<b>23,567,831.15</b>	<b>151,881,229.14</b>
<b>Grand Total</b>	<b>965,869,113.57</b>	<b>23,614,815.15</b>	<b>989,483,928.72</b>

As per our report of even date annexed,

For Venkat & Rangaa  
Chartered Accountants

FRN 004597S

Place: Chennai

Date :05.10.2016

  
**S. Manisekaran**  
 Partner  
 M.No.026400



For TAMILNADU STATE MISSION OF  
EDUCATION FOR ALL

  
 State Project Director

**TAMILNADU STATE MISSION OF EDUCATION FOR ALL  
SARVA SHIKSHA ABHIYAN  
TAMILNADU**

**Receipts and Payments Account for the year ended 31st March 2016**

Amount in Rs.

	SSA	KGBV	TOTAL
<b>Opening Balance</b>			
<b>Cash and D.D. on Hand</b>			
At SPO	0.00		0.00
At DPO	98,834.00		98,834.00
At BRC	444,170.00	349,671.00	793,841.00
<b>Cash at Bank</b>			0.00
SPO	331,085,388.01	20,316,699.00	351,402,087.01
DPO	96,088,256.45	17,286,989.45	113,375,245.90
BRC	3,619,042.89	10,622,578.16	14,241,621.05
Cheques in Transit	0.00		0.00
<b>Total</b>	<b>431,335,691.35</b>	<b>48,575,937.61</b>	<b>479,911,628.96</b>
<b>Receipts</b>			0.00
Grants Received from Government of India	8,111,501,000.00	99,672,000.00	8,211,173,000.00
Grants Received from Government of Tamilnadu	5,406,477,332.00	67,638,000.00	5,474,115,332.00
13th Finance Commission Award	0.00		0.00
Advances Returned	2,230,314.00	4,317.00	2,234,631.00
Bank Interest	68,296,150.67	2,342,305.27	70,638,455.94
Other Receipts including State Cheques Reversed	20,661,070.45	394,187.96	21,055,258.41
NPEGEL Closing Balance Received	0.00		
<b>Total</b>	<b>13,609,165,867.12</b>	<b>170,050,810.23</b>	<b>13,779,216,677.35</b>
<b>Grand Total</b>	<b>14,040,501,558.47</b>	<b>218,626,747.84</b>	<b>14,259,128,306.31</b>
			0.00
<b>Payments</b>			0.00
Block Resource Centre	1,176,640,630.02		1,176,640,630.02
Cluster Resource Centre	1,678,162,201.42		1,678,162,201.42
Civil Works	624,069,425.00		624,069,425.00
Interventions for Out of School Children	173,458,737.00		173,458,737.00
Innovative Activities	29,207,451.00		29,207,451.00
Interventions for Disabled Children	320,612,920.00		320,612,920.00
Maintenance Grant	273,543,972.00		273,543,972.00
Management	544,631,889.20		544,631,889.20
Research, Evaluation, Monitoring & Supervision	7,547,793.00		7,547,793.00
School Grant	302,031,522.00		302,031,522.00
Teachers Grant	58,920,854.00		58,920,854.00
Teachers Salary	7,508,953,012.00		7,508,953,012.00
Teaching Learning Equipments	4,660,000.00		4,660,000.00





**TAMILNADU STATE MISSION OF EDUCATION FOR ALL  
SARVA SHIKSHA ABHIYAN**

**TAMILNADU**

**Receipts and Payments Account for the year ended 31st March 2016**

Amount in Rs.

	SSA	KGBV	TOTAL
Teachers Training	209,513,850.50		209,513,850.50
Community Mobilization	22,262,124.12		22,262,124.12
Transport/Escort facility	31,814,415.00		31,814,415.00
Residential Schools	7,570,985.00		7,570,985.00
Part Time Instructors Salary	869,720,961.50		869,720,961.50
Others	342,000.00		342,000.00
Computer Education	87,270,021.00		87,270,021.00
Purchase of Fixed Assets			0.00
Funds Transfer to Districts			0.00
Supplementary Learning Materials			0.00
Management Cost			0.00
Recurring Expenditure		190,583,916.69	190,583,916.69
Non - Recurring Expenditure		4,475,000.00	4,475,000.00
others		0.00	0.00
<b>Total</b>	<b>13,930,934,763.76</b>	<b>195,058,916.69</b>	<b>14,125,993,680.45</b>
Closing Balance			0.00
Cash and D.D. on Hand			0.00
At SPO	8,780.00		8,780.00
Cheques In Hand	0.00		0.00
At DPO	1,239,771.78		1,239,771.78
At BRC	93,116.50	150,752.50	243,869.00
Cash at Bank			0.00
SPO	12,188,782.01	10903052.00	23,091,834.01
DPO	94,180,733.77	4407240.85	98,587,974.62
At SSA / KGBV	1,855,610.65	8,106,785.80	9,962,396.45
Cheques in Transit	0.00		0.00
<b>Total</b>	<b>109,566,794.71</b>	<b>23,567,831.15</b>	<b>133,134,625.86</b>
<b>Grand Total</b>	<b>14,040,501,558.47</b>	<b>218,626,747.84</b>	<b>14,259,128,306.31</b>

As per our report of even date annexed,

For Venkat & Rangaa  
Chartered Accountants

FRN 004597S

S.Manisokaran

Partner

M.No.026400



For TAMILNADU STATE MISSION OF  
EDUCATION FOR ALL

State Project Director

Place: Chennai  
Date : 05.10 .2016

5/24

**TAMILNADU STATE MISSION OF EDUCATION FOR ALL  
SARVA SHIKSHA ABHIYAN  
TAMILNADU**

**Income and Expenditure Account for the year ended 31st March, 2016**

	Amount in Rs.		
	SSA	KGBV	TOTAL
<b>Income</b>			
Grants Received from Government of India	8,111,501,000.00	99,672,000.00	8,211,173,000.00
Grants Received from Government of Tamilnadu	5,406,477,332.00	67,638,000.00	5,474,115,332.00
13th finance commission award	0.00		0.00
Interest from Bank	68,296,150.67	2,342,305.27	70,638,455.94
Other Receipts including State Cheques Reversed	20,661,070.45	394,187.96	21,055,258.41
<b>Total</b>	<b>13,606,935,563.12</b>	<b>170,046,493.23</b>	<b>13,776,982,046.35</b>
<b>Expenditure</b>			
Block Resource Centre	1,175,122,525.02		1,175,122,525.02
Cluster Resource Centre	1,676,686,701.42		1,676,686,701.42
Civil Works	644,900,935.00		644,900,935.00
Interventions for Out of School Children	172,884,987.00		172,884,987.00
Innovative Activities	29,202,451.00		29,202,451.00
Interventions for Disabled Children	322,013,155.00		322,013,155.00
Maintenance Grant	273,518,972.00		273,518,972.00
Management	543,446,477.20		543,446,477.20
Research, Evaluation, Monitoring & Supervision	7,450,722.00		7,450,722.00
School Grant	302,000,522.00		302,000,522.00
SMC Training	48,876,899.00		48,876,899.00
Teachers Salary	7,508,953,012.00		7,508,953,012.00
Teachers Salary ( Outstanding Liability to GOTN )	8,054,801,600.00		8,054,801,600.00
Transport/Escort facilities	31,814,415.00		31,814,415.00
Teachers Training	209,513,851.50		209,513,851.50
Community Mobilization	32,466,079.12		32,466,079.12
Residential Schools	7,570,985.00		7,570,985.00
Part Time Instructors Salary	869,657,383.22		869,657,383.22
Free Text Book	342,000.00		342,000.00
Other	4,660,000.00		4,660,000.00
Computer Aided Education	87,253,271.00		87,253,271.00
NPEGEL Fixed Assessts Write off	0.00		0.00
NPEGEL Income and Expenditure Write off	0.00		0.00
Management Cost			0.00
Recurring Expenditure		190,583,916.69	190,583,916.69
Non - Recurring Expenditure		4,475,000.00	4,475,000.00
			0.00
<b>Total</b>	<b>22,003,136,943.48</b>	<b>195,058,916.69</b>	<b>22,198,195,860.17</b>
<b>Excess of Income over Expenditure</b>	<b>-8,396,201,390.36</b>	<b>-25,012,423.46</b>	<b>-8,421,213,813.82</b>

As per our report of even date annexed,

For Venkat & Rangaa  
Chartered Accountants  
FRN 0045975

S.Manisekaran  
Partner  
M.No.026400

Place : Chennai  
Date :05.10.2016

For TAMILNADU STATE MISSION OF  
EDUCATION FOR ALL

State Project Director



# VENKAT & RANGAA

Chartered Accountants

## Procurement Certificate

This is to Certify that, we have gone through the procurement procedure followed by the State Project Directorate, SSA Chennai, and based on the audit record for the year 2015 - 16, we are satisfied that the procurement procedure prescribed in the Manual on Financial Management and Procurement has been generally followed, except the following:

S.No.	Details	Deviations	Amount Involved (Declared as Mis Procurement)
1.	Nil	Nil	Nil

Place: Chennai  
Date: 5<sup>th</sup> October, 2016

For Venkat and Rangaa  
Chartered Accountants  
FRN 004597

S. Manisekaran  
Partner

M.No - 026400



**Consolidated Annual Financial Statement 2015-2016**

**Audited FMR for the year 2015-2016**

<b>State: Tamilnadu</b>	<b>SSA</b>	<b>KGBV</b>	<b>Total</b>
Sources & Application			
Opening Balance			
Cash at Bank	4313.357	485.759	4799.116
<b>Sub total</b>	<b>4313.357</b>	<b>485.759</b>	<b>4799.116</b>
Loans and Advances to sub districts as on	401.817	0.043	401.860
<b>For the Year Ended 31.03.2016</b>	<b>4715.174</b>	<b>485.802</b>	<b>5200.976</b>
<b>Source (Receipt)</b>			<b>0.000</b>
Funds received from Government of India	81115.010	996.720	82111.730
Funds received from State Government	54064.773	676.380	54741.153
13th Finance Commission Award	0.000	0.000	0.000
Bank Interest	682.961	23.423	706.384
Other Receipts	206.611	3.942	210.553
<b>Sub Total</b>	<b>136069.355</b>	<b>1700.465</b>	<b>137769.820</b>
<b>Grand Total</b>	<b>140784.529</b>	<b>2186.267</b>	<b>142970.796</b>
Application (Expenditure)	Approved AWP&B including Spill over		
Block Resource Centre	13845.696	11751.225	2094.471
Cluster Resource Centre	19781.92	16766.867	3015.053
Civil Works	6606.799	6449.009	157.790
Interventions for Out of School Children	2066.208	1728.850	337.358
Computer Aided Education	877.152	872.533	4.619
Interventions for Disabled Children	3705.884	3220.132	485.752
Maintenance Grant	2744.5	2735.190	9.310
Management	6817.798	5777.496	1040.302
Research, Evaluation, Monitoring & Supervision	188.573	74.507	114.066
School Grant	3048.32	3020.005	28.315
Teachers Salary	166743.738	83786.104	82957.634
Teachers Training	2357.996	2095.139	262.857
SMC Training	668.394	488.769	179.625
Residential Schools	93.255	75.710	17.545
Transport / Escort Facility	329.910	318.144	11.766
Free Text Book	3.422	3.420	0.002
Teaching Learning Equipments	46.6	46.600	0.000
Innovative Activities	480	292.025	187.975
<b>SSA</b>	<b>230406.165</b>	<b>139501.725</b>	
<b>KGBV</b>	<b>2508.85</b>	<b>1950.589</b>	<b>1950.589</b>
<b>Total (SSA + KGBV)</b>	<b>232915.015</b>	<b>141452.314</b>	<b>141452.314</b>
Outstanding Advances as on 31.3.2016 (SSA)		<b>187.137</b>	<b>187.137</b>
Outstanding Advances as on 31.3.2016 (KGBV)		<b>0.000</b>	<b>0.000</b>
<b>Grand Total</b>		<b>141639.451</b>	<b>141639.451</b>
Cash at Bank as on 31.3.2016		<b>1331.345</b>	<b>1331.345</b>

Date :- 05.10.2016  
Place :- Chennai



For Venkat & Rangaa  
Chartered Accountants  
*S. Manisekaran*  
S. Manisekaran  
Partner  
M.No.026400

For TAMILNADU STATE MISSION OF  
EDUCATION FOR ALL

*[Signature]*  
State Project Director

# TAMILNADU STATE MISSION OF EDUCATION FOR ALL

Audited F M R - I

## SARVA SHIKSHA ABHIYAN

Summary Budget Analysis (Entire Programme)

For the Year Ended 31.03.2016

(Rs. in Lakhs)

Name of the State	Annual Workplan & Budget for 2015-16	Opening Balance	Release by GOI	Releases by State Government	13th Finance Commission Award	Audited Expenditure	Estimated AWP & B for Next F.Y.
Tamilnadu	232915.020	4793.923	82111.730	54741.153	0.000	141452.313	

For Venkat & Rangaa  
Chartered Accountants



S. Manisekaran  
Partner

M.No.026400

For TAMILNADU STATE MISSION OF  
EDUCATION FOR ALL

State Project Director

Date :- 05.10.2016

Place :- Chennai

TAMILNADU STATE MISSION OF EDUCATION FOR ALL

Audited F M R - II

SARVA SHIKSHA ABHIYAN

Summary Budget Analysis (Entire Programme)

For the Year Ended 31.03.2016

(Rs. in Lakhs)

Name of the State	Opening Balance for the year	Released for the Financial Year till date (2014-2015)	Expenditure for the financial year till date	Estimated AWP&B for the next financial year
TAMILNADU	4793.923	136852.883	141452.313	

For Venkat & Rangaa

Chartered Accountants

*S. Manisekaran*

S. Manisekaran  
Partner  
M.No.026400



For TAMILNADU STATE MISSION OF  
EDUCATION FOR ALL

*[Signature]*  
State Project Director

Date :- 05.10.2016

Place :- Chennai



**TAMILNADU STATE MISSION OF EDUCATION FOR ALL**

Audited F M R - III

**ACTIVITY WISE EXPENDITURE STATEMENT FOR ALL THE SCHEMES FOR THE YEAR  
ENDED 31.03.2016**

STATE: TAMILNADU

(Rupees in Lakhs)

Expenditure by Activity		Expenditure
1	Block Resource Centre	11751.225
2	Cluster Resource Centre	16766.867
3	Civil Works	6449.009
4	Interventions for Out of School Children	1728.849
5	Interventions for Disabled Children	3220.131
6	Maintenance Grant	2735.189
7	Management	5433.837
8	Research, Evaluation, Monitoring & Supervision	74.507
9	School Grant	3020.005
10	Computer Aided Education	872.532
11	Teachers Salary	83786.739
12	Teachers Salary ( Liability to GOTN)	
14	Teachers Training	2095.138
15	Community Mobilization	324.661
16	Transport / Escort facilities	318.144
17	Residential Schools	75.709
18	SMC Training	488.768
19	Free Text Book	3.420
20	Teaching Learning Equipments	46.600
21	Innovative Activities	292.024
22	Fixed Asset Addition during 2015-16 (Under Management Head)	18.370
23	KGBV	1950.589
<b>Total</b>		<b>141452.313</b>

For Venkat & Rangaa  
Chartered Accountants

For TAMILNADU STATE MISSION OF  
EDUCATION FOR ALL

Date :- 05.10.2016  
Place:- Chennai



**S.Manisekaran**  
Partner  
M.No.026400

State Project Director

*[Handwritten Signature]*  
10/24

### **Action Taken on Audit Observations for the financial year 2007-08**

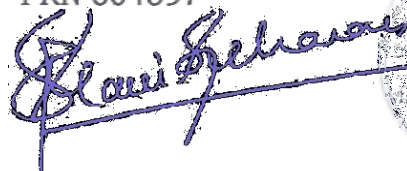
The preceding year Audit for financial year 2007-08 has raised queries that require response/rectification/ratification from the Management. In this connection explanations were called for from the authorities in various Districts with evidences. The Statutory Auditors, during the course of their audit for the year 2015-16 were requested to go through the queries and the action taken.

The Statutory Auditors have applied appropriate audit procedures and have reported the status of each of the observations. The Central Auditors have similarly verified the status of the audit queries relating to State Project Office.

Based on the observations of the District Auditors we give below a summary on the status of the Audit Queries.

<b>Financial Year</b>	<b>2007-08</b>
Total No. of Audit Queries	<b>62</b>
No. of Queries Resolved	<b>26</b>
No. of Queries taken for future guidance-treated as Resolved	<b>30</b>
No. of queries ratified	<b>0</b>
No. of Queries Un Resolved.	<b>6</b>

For Venkat and Rangaa  
Chartered Accountants  
FRN 004597



S. Manisekaran  
Partner  
M.No:26400



For SSA Tamil Nadu

  
State Project Director

### **Action Taken on Audit Observations for the financial year 2008-09**

The preceding year Audit for financial year 2008-09 has raised queries that require response/rectification/ratification from the Management. In this connection explanations were called for from the authorities in various Districts with evidences. The Statutory Auditors, during the course of their audit for the year 2015-16 were requested to go through the queries and the action taken.

The Statutory Auditors have applied appropriate audit procedures and have reported the status of each of the observations. The Central Auditors have similarly verified the status of the audit queries relating to State Project Office.

Based on the observations of the District Auditors we give below a summary on the status of the Audit Queries.

<b>Financial Year</b>	<b>2008-09</b>
Total No. of Audit Queries	<b>29</b>
No. of Queries Resolved	<b>18</b>
No. of Queries taken for future guidance-treated as Resolved	<b>10</b>
No. of queries ratified	<b>0</b>
No. of Queries Un Resolved.	<b>1</b>

For Venkat and Rangaa  
Chartered Accountants  
FRN 004597



S. Manisekaran  
Partner  
M.No:26400



For SSA Tamil Nadu



State Project Director



### **Action Taken on Audit Observations for the financial year 2009-10**

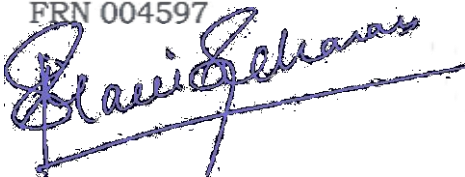
The preceding year Audit for financial year 2009-10 has raised queries that require response/rectification/ratification from the Management. In this connection explanations were called for from the authorities in various Districts with evidences. The Statutory Auditors, during the course of their audit for the year 2015-16 were requested to go through the queries and the action taken.

The Statutory Auditors have applied appropriate audit procedures and have reported the status of each of the observations. The Central Auditors have similarly verified the status of the audit queries relating to State Project Office.

Based on the observations of the District Auditors we give below a summary on the status of the Audit Queries.

<b>Financial Year</b>	<b>2009-10</b>
Total No. of Audit Queries	<b>32</b>
No. of Queries Resolved	<b>28</b>
No. of Queries taken for future guidance-treated as Resolved	<b>3</b>
No. of queries ratified	<b>0</b>
No. of Queries Un Resolved.	<b>1</b>

For Venkat and Rangaa  
Chartered Accountants  
FRN 004597



S. Manisekaran  
Partner  
M.No:26400

For SSA Tamil Nadu



State Project Director

### Action Taken on Audit Observations for the financial year 2010-11

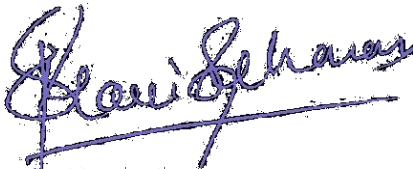
The preceding year Audit for financial year 2010-11 has raised queries that require response/rectification/ratification from the Management. In this connection explanations were called for from the authorities in various Districts with evidences. The Statutory Auditors, during the course of their audit for the year 2015-16 were requested to go through the queries and the action taken.

The Statutory Auditors have applied appropriate audit procedures and have reported the status of each of the observations. The Central Auditors have similarly verified the status of the audit queries relating to State Project Office.

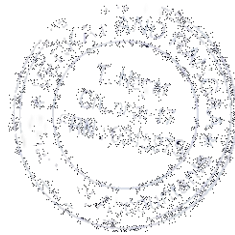
Based on the observations of the District Auditors we give below a summary on the status of the Audit Queries.

Financial Year	2010-11
Total No. of Audit Queries	39
No. of Queries Resolved	32
No. of Queries taken for future guidance-treated as Resolved	2
No.of queries ratified	0
No.of Queries Un Resolved.	5

For Venkat and Rangaa  
Chartered Accountants  
FRN 004597



S. Manisekaran  
Partner  
M.No:26400



For SSA Tamil Nadu

  
State Project Director

20/11

### **Action Taken on Audit Observations for the financial year 2011-12**

The preceding year Audit for financial year 2011-12 has raised queries that require response/rectification/ratification from the Management. In this connection explanations were called for from the authorities in various Districts with evidences. The Statutory Auditors, during the course of their audit for the year 2015-16 were requested to go through the queries and the action taken.

The Statutory Auditors have applied appropriate audit procedures and have reported the status of each of the observations. The Central Auditors have similarly verified the status of the audit queries relating to State Project Office.

Based on the observations of the District Auditors we give below a summary on the status of the Audit Queries.

<b>Financial Year</b>	<b>2011-12</b>
Total No. of Audit Queries	<b>37</b>
No. of Queries Resolved	<b>23</b>
No. of Queries taken for future guidance-treated as Resolved	<b>13</b>
No. of queries ratified	<b>0</b>
No. of Queries Un Resolved.	<b>1</b>

For Venkat and Rangaa  
Chartered Accountants  
FRN 004597

For SSA Tamil Nadu

  
S. Manisekaran  
Partner  
M.No:26400

  
State Project Director



### Action Taken on Audit Observations for the financial year 2012-13

The preceding year Audit for financial year 2012-13 has raised queries that require response/rectification/ratification from the Management. In this connection explanations were called for from the authorities in various Districts with evidences. The Statutory Auditors, during the course of their audit for the year 2015-16 were requested to go through the queries and the action taken.

The Statutory Auditors have applied appropriate audit procedures and have reported the status of each of the observations. The Central Auditors have similarly verified the status of the audit queries relating to State Project Office.

Based on the observations of the District Auditors we give below a summary on the status of the Audit Queries.

Financial Year	2012-13
Total No. of Audit Queries	10
No. of Queries Resolved	5
No. of Queries taken for future guidance-treated as Resolved	4
No. of queries ratified	0
No. of Queries Un Resolved.	1

For Venkat and Rangaa  
Chartered Accountants  
FRN 004597

For SSA Tamil Nadu



S. Manisekaran  
Partner  
M.No:26400

State Project Director

**Action Taken on Audit Observations for the financial year 2013-14**

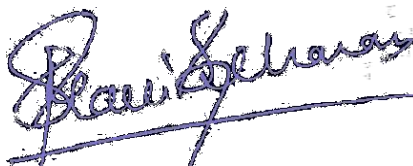
The preceding year Audit for financial year 2013-14 has raised queries that require response/rectification/ratification from the Management. In this connection explanations were called for from the authorities in various Districts with evidences. The Statutory Auditors, during the course of their audit for the year 2015-16 were requested to go through the queries and the action taken.

The Statutory Auditors have applied appropriate audit procedures and have reported the status of each of the observations. The Central Auditors have similarly verified the status of the audit queries relating to State Project Office.

Based on the observations of the District Auditors we give below a summary on the status of the Audit Queries.

<b>Financial Year</b>	<b>2013-14</b>
Total No. of Audit Queries	<b>17</b>
No. of Queries Resolved	<b>4</b>
No. of Queries taken for future guidance-treated as Resolved	<b>11</b>
No. of queries ratified	<b>0</b>
No. of Queries Un Resolved.	<b>2</b>

For Venkat and Rangaa  
Chartered Accountants  
FRN 004597



S. Manisekaran  
Partner  
M.No:26400

For SSA Tamil Nadu

23/14  
  
State Project Director

## Action Taken on Audit Observations for the financial year 2014-15

The preceding year Audit for financial year 2014-15 has raised queries that require response/rectification/ratification from the Management. In this connection explanations were called for from the authorities in various Districts with evidences. The Statutory Auditors, during the course of their audit for the year 2015-16 were requested to go through the queries and the action taken.

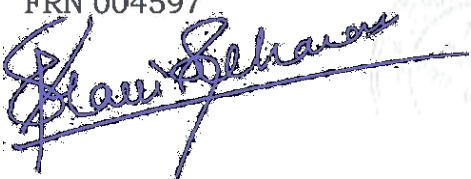
The Statutory Auditors have applied appropriate audit procedures and have reported the status of each of the observations. The Central Auditors have similarly verified the status of the audit queries relating to State Project Office.

Based on the observations of the District Auditors we give below a summary on the status of the Audit Queries.

Financial Year	2014-15
Total No. of Audit Queries	17
No. of Queries Resolved	12
No. of Queries taken for future guidance-treated as Resolved	4
No. of queries ratified	0
No. of Queries Un Resolved.	1

For Venkat and Rangaa  
Chartered Accountants  
FRN 004597

For SSA Tamil Nadu



S. Manisekaran  
Partner  
M.No:26400

State Project Director

24/12