



# Lakshadweep Sarva Shiksha Abhiyan State Mission Authority

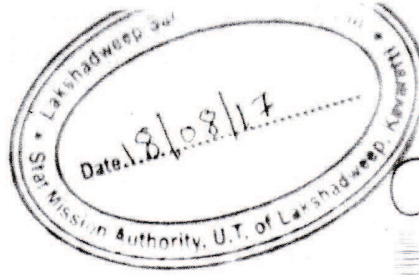
Annual Report & Audit Report  
for the year 2016-17



शिक्षा का अधिकार



सर्व शिक्षा अभियान  
सब पढ़ें सब बढ़ें



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

**(LSSASMA)**

**AUDIT REPORT**

**01-04-2016 to 31-03-2017**

*Devassy & Devassy*  
*Chartered Accountants*  
*Thiruvananthapuram*  
*Tel : 0471-2724104 / 2725104*  
*Mob: 9846110104 / 9447225699*



**INDEPENDENT AUDITORS' REPORT**

**1. Report on the Financial Statements**

We have audited the financial statements of the Centrally Sponsored Program of **SARVA SHIKSHA ABHIYAN (SSA)**, which is implemented by the **STATE MISSION AUTHORITY, U.T of Lakshadweep**, as on 31-03-2017 at the State Project Directorate at Lakshadweep, Kavaratti – 682 555 and BRCs coming under the SMA, which comprise of the Balance Sheet as at March 31<sup>st</sup>, 2017 and the Statement of Income and Expenditure for the year ended 31-03-2017.

**2. Management's Responsibility for the Financial Statements**

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

**3. Auditor's Responsibility**

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

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

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**4. Opinion**

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

- i) in the case of the Balance Sheet of the state of affairs of the **SARVA SHIKSHA ABHIYAN (SSA) UT of Lakshadweep** as at 31<sup>st</sup> March, 2017, and
- ii) in the case of the Statement of Income and Expenditure of the excess of income over expenditure for the year ended on that date.

Thiruvananthapuram  
02-08-2017

**For M/s.Devassy & Devassy,  
Chartered Accountants**

  
**CA. Harold Devassy. R, FCA, DISA  
Partner (M.N. 204549)  
FRN. 007169 S**



ANNEXURE TO AUDITOR'S REPORT

1. Significant Accounting Policies:

- a) Cash system of accounting is followed during the period 01-04-2016 to 31-03-2017.
- b) Inventories of consumables are not valued as on 31-3-2017, considering the negligible value of such items. Cost of these items are treated as expenditure and accounted on cash basis during the year.
- c) There are no investments other than the balance maintained in the savings accounts of the banks.
- d) Government Grants to the project are recognized on receipt basis.
- e) The category wise Income and Expenditure Statement includes capital & revenue items of expenditure incurred under the different budgeted categories of the SSA project.
- f) Fixed Assets are valued at cost and included in Management cost and other respective intervention accounts. Depreciation is not charged on the Fixed Assets as per guidelines issued.

2. The Consolidated Receipts and Payments accounts of the State Mission Directorate at Kavaratti is prepared and enclosed along with our Report.

3. During the year 2016-17 total sum of Rs. 2,39,87,000/- has been sanctioned and received as Central share, vide sanction No. Fund received vide sanction No.F.8-1/2016-EE.15 dated 11-05-2016, Release Order No. PAO/Edu/L&M/Authy/2016-17/LOA No.27dated 19-05-2016.Rs.70,000/-, Release Order No. PAO/Edu/L&M/Authy/2016-17/LOA No.28 dated 19-05-2016 Rs.5,000/-, Release Order No. PAO/Edu/L&M/Authy/2016-17/LOA No.29 dated 19-05-2016 Rs 99,25,000/- and vide sanction No. F.8-1/2016-EE.15 dated 23-11-2016, Release Order No. PAO/Edu/L&M/Authy/2016-17/LOA No.68/F.27247 dated 15-12-2016. Rs. 27,38,000/-, Release Order No. PAO/Edu/L&M/Authy/2016-17/LOA No.69/F.27245 dated 15-12-2016 Rs 2,000/-, Release Order No. PAO/Edu/L&M/Authy/2016-17/LOA No.70/F.27246 dated 15-12-2016 Rs 12,47,000/- and vide sanction No.F.8-1/2016-EE.15 dated 30-03-2017, Release Order No. PAO/Edu/L&M/Authy/2016-17/LOA No.90/F.30686 dated 31-03-2017 Rs 1,00,00,000/-

4. The new funding pattern of Centrally Sponsored Scheme of Sarva Shiksha Abhiyan for Union Territories as per new order F.No. 2-50/2010-EE-3 dated 08-12-2015 is 100% by GOI and hence the amount received from UT of Lakshadweep Rs 45,00,000/- during the year shown as advance from State.
5. A separate Management Report covering our observations on the accounting system, lapses of Internal Control Procedures and errors and mistakes observed in the course of audit is submitted separately.
6. As part of our audit, we had verified the procurement / purchase procedures along with the verification of supporting documents and records of the application of SSA funds during the year 2016-2017 and found that Goods, Works and Services have been procured in accordance with relevant provisions of the procurement procedure prescribed for the purpose, as per SSA norms and the discrepancies noticed were reported in our Audit / Management Report.
7. We have examined the vouchers and supporting documents of State Project office and BRCs on a random basis. We have verified the Receipts and Payments account and Bank Reconciliation Statement of State Project Office, and BRCs subject to our comments in Management Report.
8. Previous year figures have been regrouped and rearranged wherever necessary.

Thiruvananthapuram  
Date: 02-08-2017

**For Devassy & Devassy  
Chartered Accountants**

  
**CA Harold Devassy.R, FCA, DISA  
Partner (M.N. 204549: FRN. 007169S)**

**DEVASSY & DEVASSY**  
CHARTERED ACCOUNTANTS



**SARVA SHIKSHA ABHIYAN**

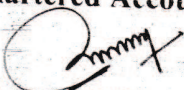
**STATE MISSION AUTHORITY, U.T OF LAKSHADWEEP,  
KAVARATTI (LSSASMA)**

**AUDIT CERTIFICATE IN RESPECT OF REVIEW OF THE PROCUREMENT /  
PURCHASE PROCEDURES OF SSA ACCOUNTS FOR THE YEAR 2016-2017**

This is to certify that we have gone through the procurement procedure used for the State for SSA and based on audit of the records for the year 2016-2017 for the SSA Lakshadweep accounts, we are satisfied that the procurement procedure prescribed in the Manual on Financial Management and Procurement under SSA has been followed.

Thiruvananthapuram  
Date: 02-08-2017

**For Devassy & Devassy  
Chartered Accountants**

  
**CA Harold Devassy. R, FCA, DISA**  
Partner (M.N. 204549; FRN. 007169S)

**SARVA SHIKSHA ABHIYAN  
STATE MISSION AUTHORITY, U.T OF LAKSHADWEEP,  
KAVARATTI (LSSASMA)**

**UTILISATION CERTIFICATE (GENERAL HEAD)  
UNDER SSA FOR THE YEAR ENDED 31-03-2017**

Sl. No	Particulars	Amount in Rupees
1	Opening balance at the beginning of the financial year (as on 01-04-2016)	(-)70,27,615.37
2	<b>Details of funds received during the year</b>	
2.1	<b>Government of India</b>	
	Fund received vide sanction No.F.8-1/2016-EE.15 dated 11-05-2016, Release Order No. PAO/Edu/L&M/Authy/2016-17/LOA No.27dated 19-05-2016.	70,000.00
	Fund received vide sanction No.F.8-1/2016-EE.15 dated 11-05-2016, Release Order No. PAO/Edu/L&M/Authy/2016-17/LOA No.28 dated 19-05-2016.	5,000.00
	Fund received vide sanction No.F.8-1/2016-EE.15 dated 11-05-2016, Release Order No. PAO/Edu/L&M/Authy/2016-17/LOA No.29 dated 19-05-2016.	99,25,000.00
	Fund received vide sanction No.F.8-1/2016-EE.15 dated 23-11-2016, Release Order No. PAO/Edu/L&M/Authy/2016-17/LOA No.68/F.27247 dated 15-12-2016.	27,38,000.00
	Fund received vide sanction No.F.8-1/2016-EE.15 dated 23-11-2016, Release Order No. PAO/Edu/L&M/Authy/2016-17/LOA No.69/F.27245 dated 15-12-2016.	2,000.00
	Fund received vide sanction No.F.8-1/2016-EE.15 dated 23-11-2016, Release Order No. PAO/Edu/L&M/Authy/2016-17/LOA No.70/F.27246 dated 15-12-2016.	12,47,000.00
	Fund received vide sanction No.F.8-1/2016-EE.15 dated 30-03-2017, Release Order No. PAO/Edu/L&M/Authy/2016-17/LOA No.90/F.30686 dated 31-03-2017.	1,00,00,000.00
2.2	<b>State Share</b>	
		0.00
3	<b>Total Fund received (Sl.No. 2.1+2.2)</b>	<b>2,39,87,000.00</b>
4	Other Receipts / Interest	2,79,496.39
5	<b>Total fund available (Sl. 1+3+4)</b>	<b>1,72,38,881.02</b>
6	Expenditure (Grant in aid general)	2,29,38,519.00
7	<b>Balance receivable from GOI (Sl.No. 5-6)</b>	<b>(-)56,99,637.98</b>



1. Certified that out of Rs. 2,39,87,000/- (Rupees Two crore thirty nine lakh eighty seven thousand only) grant-in-aid sanctioned during the year 2016-2017 as GOI share, Rs.Nil as state share by Union Territory of Lakshadweep, Since sharing pattern as per new order F.No. 2-50/2010-EE-3 dated 08-12-2015 is 100% by GOI. Rs 2,79,496.39 (Rupees Two lakh seventy nine thousand four hundred and ninety six and thirty nine paise only) on account of interest earned during the period.

Rs 2,29,38,519 (Rupees two crore twenty nine lakh thirty eight thousand five hundred and nineteen only) has been utilized for the purpose for which it was sanctioned, Rs. 70,27,615.37 (Rupees seventy lakh twenty seven thousand six hundred and fifteen and thirty seven paise only) has been adjusted on account of balance amount of grant-in-aid receivable for the previous year, Rs. 56,99,637.98 (Rupees Fifty six lakh ninety nine thousand six hundred and thirty seven and ninety eight paise only) at the end of the year receivable from GOI for the year 2016-17 as per new GOI order regarding new sharing pattern of grant.

2. Certified that we have satisfied ourselves that the conditions on which the grant – in – aid was sanctioned have been duly fulfilled and that we have exercised the following checks to see that the money was actually utilized for the purpose for which it was sanctioned.

1. Statement of Accounts
2. Utilization Certificates
3. Progress report

State Project Director (SSA)

Place : Kavaratti  
Date:

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

Secretary (Education)  
SECRETARY  
U.T. OF LAKSHADWEEP  
KAVARATTI

**AUDITOR'S CERTIFICATE**

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

Trivandrum  
02 -08-2017

**For Devassy & Devassy  
Chartered Accountants**

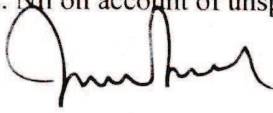
**CA. Harold Devassy, R, FCA, DISA  
Partner (M.N. 204549: FRN. 007169S)**

**SARVA SHIKSHA ABHIYAN  
STATE MISSION AUTHORITY, U.T OF LAKSHADWEEP,  
KAVARATTI (LSSASMA)**

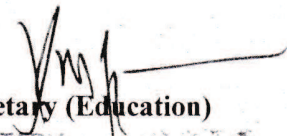
**UTILISATION CERTIFICATE (CAPITAL HEAD)  
UNDER SSA FOR THE YEAR ENDED 31-03-2017**

Sl. No		Total
1	Opening balance at the beginning of the financial year (as on 01-04-2016)	Nil
2	<b>Details of funds received during the year</b>	
2.1	<b>Government of India</b>	
	Fund received vide sanction No. Nil	Nil
2.2	<b>State Share</b>	
	Fund received vide sanction No. Nil	Nil
3	<b>Total Fund received (Sl.No. 2.1+2.2)</b>	Nil
4	Other Receipts / fund from General head	Nil
5	<b>Total fund available (Sl. 1+3)</b>	Nil
6	Expenditure (Grants for creation of capital assets)	Nil
7	<b>Balance available (Sl.No. 5-6)</b>	NIL

1. Certified that out of Rs. Nil ( Rupees Nil) received during the year 2016-2017 as Central and State share, Rs. Nil on account of unspent balance of the previous year.

  
**State Project Director (SSA)**  
State Project Director  
Sarva Shiksha Abhiyan  
Lakshadweep Sarva Shiksha Abhiyan State Mission Authority  
U.T. of Lakshadweep  
Kavaratti

Place : Kavaratti  
Date:


  
**Secretary (Education)**  
SECRETARY  
U.T. OF LAKSHADWEEP  
KAVARATTI

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02-08-2017

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**CA. Harold Devassy.R, FCA, DISA  
Partner (M.N. 204549; FRN. 007169S)**

(ii)

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STATE MISSION AUTHORITY, U.T OF LAKSHADWEEP,  
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1. Statement of Accounts
2. Utilization Certificates
3. Progress report

**State Project Director (SSA)**

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

Place : Kavaratti  
Date:

**Secretary (Education)**

SECRETARY  
U.T. OF LAKSHADWEEP  
KAVARATTI

**AUDITOR'S CERTIFICATE**

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

Trivandrum  
02 -08-2017

**For Devassy & Devassy  
Chartered Accountants**

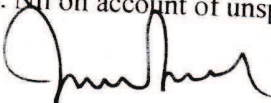
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**SARVA SHIKSHA ABHIYAN  
STATE MISSION AUTHORITY, U.T OF LAKSHADWEEP,  
KAVARATTI (LSSASMA)**

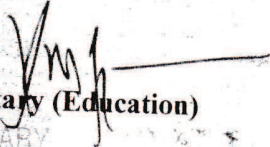
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UNDER SSA FOR THE YEAR ENDED 31-03-2017**

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5	<b>Total fund available (Sl. 1+3)</b>	Nil
6	Expenditure (Grants for creation of capital assets)	Nil
7	<b>Balance available (Sl.No. 5-6)</b>	NIL

1. Certified that out of Rs. Nil ( Rupees Nil) received during the year 2016-2017 as Central and State share, Rs. Nil on account of unspent balance of the previous year.

  
**State Project Director (SSA)**  
State Project Director  
Sarva Shiksha Abhiyan  
Lakshadweep Sarva Shiksha Abhiyan State Mission Authority  
U.T. of Lakshadweep  
Kavaratti

Place : Kavaratti  
Date:


  
**Secretary (Education)**  
SECRETARY  
U.T. OF LAKSHADWEEP  
KAVARATTI

**AUDITOR'S CERTIFICATE**

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Trivandrum  
02-08-2017

**For Devassy & Devassy  
Chartered Accountants**

  
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