

**TELANGANA SARVA
SHIKSHA ABHIYAN
(TSSA)**

**AUDIT REPORT FOR
THE FY 2016-17**



To
The State Project Director,
T SSA 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.

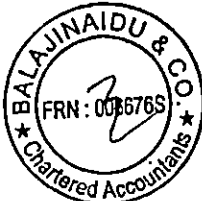
1. We have observed that efforts are being made in improving controls by the management.
2. Records essential for extracting information and preparation of financial Statements Are Maintained.

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 Management and Procurement 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.
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:

12th SEP 2017



To
The State Project Director,
T SSA 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 T SSA Society which comprise the Balance Sheet as at 31st March 2017, the Income and Expenditure Statement and the Receipts and Payments Account for the period then ended and a summary of significant accounting policies and other explanatory information.

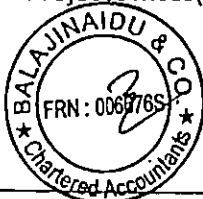
Management's Responsibility for the Financial Statements

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 District Project Offices and 1/3rd of Sub-District Units in these 10 Districts (Khammam, Bhadrachalam, Nalgonda, Suryapet, Yadadri, Warangal Rural, Warangal Urban, Mahabubabad, Janagaon and Jayashankar Bhupalapally). In forming our opinion we have relied upon the audit findings/observations in respect of the 21 District Project Offices (Rangareddy, Vikarabad, Medchal, Nizamabad, Kamareddy, Sangareddy, Medak



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 Balance Sheet, of the state of affairs of the SSA Scheme implemented by State Project Office, Hyderabad as at 31st March 2017 and

b) In the case of the Income and Expenditure Statement of the Excess of Income over Expenditure of the SSA Scheme implemented by State Project Office, Hyderabad for the period ended on that date.

c) In the case of the Receipts and Payments Account of the receipts and payments of SSA Scheme implemented by State Project Office, Hyderabad 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;

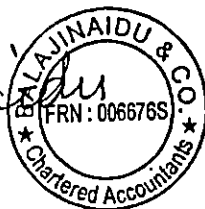
b) In our opinion, proper books of accounts as required by law have been kept by the State Project Office and the District Project Offices so far as appears from our examination of those books;

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: 21 SEP 2017



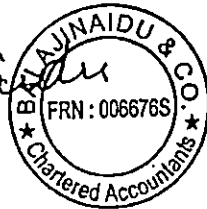
PROCUREMENT AUDIT CERTIFICATE

This is to certify that we have gone through the procurement procedure followed by State Project Office of Telangana Sarva Shiksha Abhiyan Society for SSA Scheme, Telangana. Based on audit of the records of State Project Office and District Project Offices of Telangana for the period 01.04.2016 to 31.03.2017, 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)
1.	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: 21 SEP 2017

T SSA SOCIETY
SARVA SHIKSHA ABHIYAN
SIGNIFICANT ACCOUNT POLICIES AND NOTES ON ACCOUNTS.

Significant Accounting Policies:

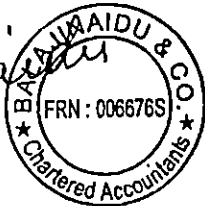
1. The accounts have been prepared on historical cost convention method and on a going concern basis.
2. Revenues are recognized and Expenses are accounted for on cash basis even though MHRD (GOI) directions are explicit that Mercantile System has to be adopted.

Notes on Accounts:

1. An amount of Rs. 816,00,31,499/- was received as grants from GOTS during F.Y 2016-17. Out of this, Rs.278,50,73,000/- towards 40% Share of GOTS against releases by GOI, the balance amount of Rs.537,49,58,499/- was the additional grants received from GOTS. Expenditure on toilet maintenance included in School Grant and School Maintenance Grant over and above AWP&B for School Grant and School Maintenance Grant was met out of additional grants received from GOTS.
2. On 11.10.2016, GOTS has formed 21 New Districts by altering the boundaries of the existing 10 Districts, making in all 31 District Project Offices.
3. Advances were adjusted based on receipt of utilization certificates/statement of expenditure.
4. Grants received from GOI / GOTS for all the schemes 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 KGBV scheme by SSA were need based.
5. 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.
6. 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.
7. 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.

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

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



Place: Hyderabad

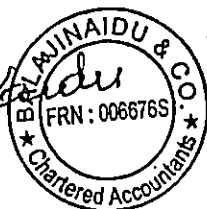
Date 21 SEP 2017

TELANGANA SARVA SHIKSHA ABHIYAN SOCIETY			
SARVA SHIKSHA ABHIYAN			
CONSOLIDATED RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD 01.04.2016 TO 31.03.2017			
Receipts	Amount (Rs)	Payments	Amount (Rs)
By <u>Opening Balances:</u>		To 01.New Schools	-
Cash at Banks	1,47,17,98,519	02.Residential Schools for specific category of children	56,67,365
Cash on Hand	11,281	03.Residential Hostels for specific category of children	77,55,921
		04.Transport/Escort Facility	-
Funds from Govt. of India	4,17,76,09,500	06.Special Training for mainstreaming of Out of School Children	3,27,19,946
		07.Free Text Books	2,66,600
Funds from Govt. of Telangana	7,63,58,16,831	08.Provision of 2 sets of Uniforms	13,73,09,427
		09.Teaching Learning Equipment (TLE)	-
Funds Received from Swachh Bharat	74,24,000	10.New Teachers Salary	3,38,56,745
		11.Training	1,34,05,104
Bank Interest	3,74,92,741	12.Acadamic Support through Block Resource Centre/ URC	15,23,94,728
		13.Acadamic Support through Cluster Resource Centres	17,28,68,566
Receipt of Un-spent Amounts	63,18,79,834	14.computer Aided education in UPS under Innovation	-
Rent Received from Auditorium & APEWIDC	9,14,945	18.Research,Evaluation, Monitoring & Supervision	-
09.Teaching learning Equipment	260	20.Interventions for CWSN	4,08,35,884
17 School Grant	2,17,000	21.Innovation Head	11,79,667
19 Maintenance Grant	1,57,777	22.SMC/PRI Training	16,44,916
		23.Civil Works Construction	17,53,02,148
Funds From SSA	1,62,36,860	24.Project Management	26,84,74,747
		Funds Transferred to KGBV	1,79,37,27,411
Receipt From District Collectors Towards Crucial Balancing Fund	1,59,08,431		
Other Receipts	56,87,353	Loans and Advances	1,12,16,52,876
Receipts From Chief Planning Officer	5,44,000	Releases To DPOs	8,52,91,54,754
Funds From District Collector- Others	11,48,350	Funds Transfer to Swachh Bharath Kosh	29,05,000
		PS & QC Charges	18,47,260
		Funds Released to Districts	1,62,36,860
Sale of Tender Forms	44,713		
Sale of old news papers	3,276	Funds Transferred From KGBV Recurring	29,00,000
Funds From KGBV Non-Recurring	5,69,79,993	Funds Receivable From RVM	4,05,294
Funds From KGBV Recurring	2,73,04,618	Security Deposit	2,641
Funds received from UNICEF	1,12,500	Futher Security Deposit	10,72,169
		Duties & Taxes	39,13,550
Earnest Money Deposit	37,394	Salary Deductions	2,88,23,721
Funds From Other Schemes	6,58,932	Income tax	-
		Sundry Creditors	3,00,20,211
		<u>Closing Balances:</u>	
		Cash at Banks	1,51,16,42,092
		Cash on Hand	3,505
TOTAL	14,08,79,89,108	TOTAL	14,08,79,89,108

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



M. S. S. S.
For TSSA Society
State Project Director
TSSA, SOCIETY
Govt of Telangana, Hyd.

Place : Hyderabad

Date : 21 SEP 2017

TELANGANA SARVA SHIKSHA ABHIYAN SOCIETY
SARVA SHIKSHA ABHIYAN

CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31.03.2017

EXPENDITURE	For The Year Ended On 31.03.2017 (Rs)	For The Year Ended On 31.03.2016 (Rs)	INCOME	For The Year Ended On 31.03.2017 (Rs)	For The Year Ended On 31.03.2016 (Rs)
1. New Schools	-	-	Grants received from GOI	4,17,76,09,500	4,28,83,78,250
2. Residential Schools for specific category of children	68,69,209	53,47,408			
3. Residential Hostel for specific category of Children	2,19,87,532	2,94,68,998	Grants received from GOIS	7,63,58,16,831	2,52,27,11,750
4. Transport/Escort Specility	10,08,855	1,48,17,010			
6. Special Training for Main Streaming of out of school children	3,33,10,629	10,43,03,102			
7. Free text books	2,66,600	-	Interest Received	3,74,91,612	5,91,18,440
8. Provision of 2 Sets of Uniforms	80,24,04,494	91,55,83,304	Miscellaneous Receipts	51,99,30,096	14,80,32,321
10. New Teacher Salary	7,38,22,43,706	17,40,64,204			
11. Training	2,99,93,251	3,86,38,114			
12. Academic Support through Block Resource Center/URC	27,00,50,877	30,55,91,651			
13. Academic Support through Cluster Resource Center	29,60,60,030	28,31,44,275			
14. Computer Aided Education in UPS	32,500	-			
16. Teachers Grant	72,397	-			
17. School Grant	39,45,56,703	14,73,54,143			
18. Research & Evaluation, Monitoring & Supervision	49,555	20,74,075	Total SSA - Income	12,37,08,48,039	7,01,82,40,761
19. Maintenance Grant	49,05,72,583	20,89,47,259			
20. Interventions for CWSN	5,63,13,680	5,22,60,707			
21. Innovation Head	45,65,501	93,62,687			
22. SMC/PRI Training	57,80,244	97,49,668			
23. Civil works Constructions	65,09,67,218	2,40,01,35,813			
24. Project Management	39,09,10,335	45,16,60,625			
25.02 REMS	1,64,400	-			
Total SSA Expenditire	10,83,81,80,299	5,15,25,03,043			
Excess of Income over Expenditure	1,53,26,67,740	1,86,57,37,718			
TOTAL	12,37,08,48,039	7,01,82,40,761	TOTAL	12,37,08,48,039	7,01,82,40,761

As per our report of even date

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

G. Palaji Naidu
G. Palaji Naidu
Partner
Membership No: 022245



M. S. Rao
For T SSA Society

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

Place : Hyderabad

Date : 21 SEP 2017

TELANGANA SARVA SHIKSHA ABHIYAN SOCIETY
SARVA SHIKSHA ABHIYAN
CONSOLIDATED STATEMENT OF AFFAIRS AS AT 31-03-2017

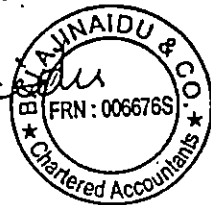
LIABILITIES	As at 31.03.2017 (Rs)	As at 31.03.2016 (Rs)	ASSETS	As at 31.03.2017 (Rs)	As at 31.03.2016 (Rs)
Excess of Income over Expenditure			Advances	38,21,77,487	62,41,56,562
Opening Balance	10,31,69,15,433	8,45,11,77,715			
Add / (Less) : Excess of Income over Expenditure / (Excess of Expenditure over income)	1,53,26,67,740	1,86,57,37,718	Funds to Other Schemes	10,04,02,71,551	8,36,44,26,889
Closing Balance	11,84,95,83,173	10,31,69,15,433	Recoverable Embezzlement amount	18,99,703	18,99,703
			Advance For SIEMAT Building	3,71,74,596	3,71,74,596
CURRENT LIABILITIES			Deposits	69,739	69,739
Earnest Money Deposits	1,45,66,588	29,76,067	Closing Balance :		
Other Liabilities	4,02,18,029	9,41,12,807	Cash at Bank	1,51,16,42,092	1,47,17,98,519
Bifurcation Adjustment A/c	8,55,32,982	8,55,32,982	Cash in Hand	3,505	11,281
			Funds in Transit to DPOs	1,66,62,100	
TOTAL	11,98,99,00,772	10,49,95,37,289	TOTAL	11,98,99,00,772	10,49,95,37,289

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



M. Rao
For T SSA Society

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

Place : Hyderabad

Date : 21 SEP 2017

10

TELANGANA SARVA SHIKSHA ABHIYAN SOCIETY

SARVA SHIKSHA ABHIYAN

Activity wise Expenditure Statement of SSA
For The Period 01.04.2016 to 31.03.2017

(In Rs.)

S.No	Expenditure By Activity	Financial Year 2016-17
01	New Schools	-
02	Residential Schools for specific category of children	68,69,209
03	Residential Hostel for specific category of Children	2,19,87,532
04	Transport/Escort Specility	10,08,855
06	Special Training for Main Streaming of out of school children	3,33,10,629
07	Free text books	2,66,600
08	Provision of 2 Sets of Uniform	80,24,04,494
10	New Teacher Salary	7,38,22,43,706
11	Training	2,99,93,251
12	Academic Support through Block Resource Center/URC	27,00,50,877
13	Academic Support through Cluster Resource Center	29,60,60,030
14	Computer Aided Education in UPS	32,500
16	Teachers Grant	72,397
17	School Grant	39,45,56,703
18	Reaserch & Evaluation, Monitoring & Supervision	49,555
19.	Maintenance Grant	49,05,72,583
20	Interventions for CWSN	5,63,13,680
21	Innovation Head	45,65,501
22	SMC/PRI Training	57,80,244
23	Civil works Constructions	65,09,67,218
24	Project Management	39,09,10,335
25.02	REMS	1,64,400
	Total Expenditure on SSA Activities	10,83,81,80,299
25	NPEGEL	222929
26	KGBV	1825187970
	TOTAL	12,66,35,91,198

For Balajinaidu & Co.,
Chartered Accountants

Firm Regn No:006676S



G. Balaji Naidu
G. Balaji Naidu
Partner

Membership No - 022245

M. S. S. S.

For T SSA Society
State Project Director
T S S A, SOCIETY
Govt of Telangana, Hyd

Place : Hyderabad

Date : 21 SEP 2017

T SSA Society
SARVA SHIKSHA ABHIYAN
Consolidated Financial Statement for the period 01.04.2016 to 31.03.2017

(Rs In Lakhs)

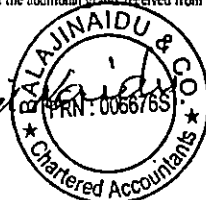
State: Telangana				
Period Ending : 01.04.2016 To 31.03.2017				
SOURCE & APPLICATION				
	SSA	SSA	KGBV	TOTAL
Opening Balance				
(a) Cash and Bank Balances		14,718.10	3747.19	18,465.29
Total				-
Source (Receipt)				
(a) Funds Received from Government Of India		41,776.10		41,776.10
(b) Funds Received from State Government		76,358.17		76,358.17
(d) Interest		374.92	148.43	523.34
(e) Others		5,199.30	141.61	5,340.91
Total Receipts		1,23,708.48	290.03	1,23,998.51
Application (Expenditure)				
	Approved AWP&B including Spill over	Expenditure incurred *	Expenditure incurred *	Savings
01	Opening of New Schools	0.00	0.00	-
02	Residential Schools for specific category of children	80.14	68.69	11.45
03	Residential Hostel for specific category of children	487.85	219.88	267.97
04	Transport/Escort Facility *	0.00	10.09	(10.09)
5	Reimbursement of Fee against 25% admission under Section 12(1)(c) of RTE Act 2009 (Entry Level) subject to upper limit of 20% of AWP&B subject to guidelines issued by MHRD	0.00	0.00	-
6	Special Training for Mainstreaming of OSC	4695.65	333.11	4,362.54
7	Free Text Books	12.66	2.67	9.99
8	Provision of 2 sets of Uniform s	8818.90	8024.04	794.86
9	Teaching Learning Equipment (TLE)	0.00	0.00	-
10	New Teachers Salary	99412.38	73822.44	25,589.94
11	Training	1345.95	299.93	1,046.02
12	Academic Support through Block Resource Centre/ URC	3960.16	2700.51	1,259.65
13	Academic Support through Cluster Resource Centres	3821.62	2960.60	861.02
14	Computer Aided Education in UPS under Innovation	500.00	0.33	499.68
15	Libraries *	0.00	0.00	-
16	Teachers' Grant *	0.00	0.72	(0.72)
17	School Grant **	1813.89	3945.57	(2,131.68)
18	Research, Evaluation, Monitoring & Supervision *	0.00	0.50	(0.50)
19	Maintenance Grant **	2158.63	4905.73	(2,747.10)
20	Interventions for CWSN	1516.44	563.14	953.30
21	Innovation Head up to Rs. 50 lakh per district	500.00	45.66	454.34
22	SMC/PRI Training	527.47	57.80	469.67
23	Civil Works Construction	23368.52	6509.67	16,858.85
24	Management	4473.63	3909.10	564.53
24.02	LEP	3236.22		3,236.22
24.03	Community Mobilization Activities (upto 0.5%)	738.81		738.81
25.01	STATE COMPONENT	2000.00		2,000.00
25.02	REMS	487.16	1.64	485.52
	Sub Total - SSA	1,63,956.08	1,08,381.80	55,574.28
	Total - SSA	1,63,956.08	1,08,381.80	55,574.28
(x)	KGBV-CIVIL WORKS(CAPITAL)*	712.80		(735.00)
(y)	KGBV-MAINTENANCE (GENERAL)	20702.73	16804.08	3,898.65
	Grand Total	185371.61	18251.88	
Closing Balance				
(a) Cash in hand			0.04	0.08
(b) Cash at Bank			15,116.42	16,556.81
Total			15,116.46	16,556.89

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

Note : ** Expenditure which is over and above the AWP&B was met out of the additional grants received from GOTS

For Balajinaidu & Co.,
Chartered Accountants
Firm Regn. No. 0066769

G. Balaji Naidu
Partner
Membership No. 022245



For T SSA Society

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

Place : Hyderabad

Date : 12 SEP 2017

TELANGANA SARVA SHIKSHA ABHIYAN SOCIETY
SARVA SHIKSHA ABHIYAN

FMR I

Summary Budget Analysis (Entire Programme)
For the period 01.04.2016 to 31.03.2017

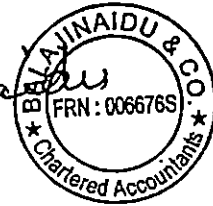
Name of the State : Telangana

1	2	3	4	5	6	7
SCHEME	AWP & B	OPENING BALANCE As at 01.04.2016	RELEASES BY GOI From 01.04.2016 to 31.03.2017	RELEASES BY STATE GOVT From 01.04.2016 to 31.03.2017	REPORTED EXPENDITURE For the period 01.04.2016 to 31.03.2017	ESTIMATED AWP & B FOR NEXT F.Y.
SSA	108381.80	14718.10	41,776.10	76,358.17	108381.80	184525.51
NPEGEL	0.00	0.00	-	-	2.23	0.00
KGBV	21,415.53	3747.19	-	-	18251.88	34977.99

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



M. S. S. S.
For T SSA Society

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

Place : Hyderabad

Date: 21 SEP 2017

TELANGANA SARVA SHIKSHA ABHIYAN SOCIETY

SARVA SHIKSHA ABHIYAN

Expenditure Report Summary for the Period 01.04.2016 to 31.03.2017

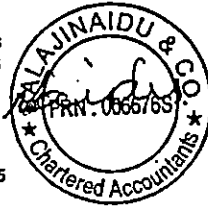
FMR - II

Name of the State : Telangana

1	2	3	4	5	6
Scheme Name	OPENING BALANCE As at 01.04.2016	RELEASES FOR HALF YEAR	RELEASES FOR THE PERIOD 01.04.2016 TO 31.03.2017	EXPENDITURE FOR THE HALF YEAR	EXPENDITURE FOR THE PERIOD 01.04.2016 TO 31.03.2017
SSA	14718.10		1,18,134.26	-	108381.80
NPEGEL	0.00		-	-	2.23
KGBV	3747.19		-	-	18251.88

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



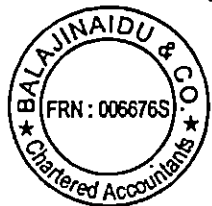
[Signature]
For TSSA Society

State Project Director
TSSA SOCIETY
Govt. of Telangana, Hyd.

Place : Hyderabad
Date : 21 SEP 2017

TELANGANA SARVA SHIKSHA ABHIYAN SOCIETY
LIST OF ADVANCES OUTSTANDING AS AT 31.03.2017

S.NO	NAME OF THE DISTRICT	Advance to SMCS	ADVANCE TO MEO	ADVANCE TO STAFF	ADVANCE TO OTHERS	TOTAL SSA	KGBV RECURRING	KGBV CIVIL WORKS	NPEGEL	AMOUNT IN(RS)
										TOTAL
1	Ranga Reddy	2,00,29,893	2,67,455	37,130	1,97,443	2,05,31,921	1,32,04,772	-	-	3,37,36,693
2	Vikarabad	1,41,05,915	2,16,312	-	-	1,43,22,227	1,31,65,687	94,197	-	2,75,82,111
3	Medchal	1,01,65,491	2,05,027	-	-	1,03,70,518	-	-	-	1,03,70,518
4	Hyderabad	31,22,453	8,39,045	7,60,704	21,26,074	68,48,276	-	-	11,76,576	80,24,852
5	Adilabad	96,520	85,85,150	1,40,000	2,24,63,881	3,12,85,551	88,44,141	-	7,31,500	4,08,61,192
6	Mancherial	1,99,05,520	-	-	-	1,99,05,520	26,45,312	-	-	2,25,50,832
7	Nirmal	1,78,98,997	-	-	-	1,78,98,997	1,60,53,474	-	-	3,39,52,471
8	KomaramBheem	2,54,000	-	-	-	2,54,000	1,23,73,329	-	-	1,26,27,329
9	Medak	-	31,52,466	50,000	-	32,02,466	30,00,000	-	-	62,02,466
10	Sangareddy	51,55,545	66,84,703	6,88,267	29,67,911	1,54,96,426	34,00,000	-	-	1,88,96,426
11	Siddipet	52,68,700	49,54,899	-	2,47,475	1,04,71,074	97,40,260	-	-	2,02,11,333
12	Karimnagar	4,82,658	12,52,498	23,20,143	68,86,598	1,09,41,897	88,09,963	-	-	1,97,51,860
13	Jagitial	24,56,640	21,26,756	-	2,41,333	48,24,729	75,41,627	-	-	1,23,66,356
14	Peddapalli	15,94,051	26,45,572	-	17,600	42,57,223	47,20,977	-	-	89,78,200
15	Rajanna	14,57,610	19,78,791	-	50,000	34,86,401	64,54,154	-	-	99,40,555
16	Nizamabad	1,10,77,517	89,422	13,279	1,46,06,851	2,57,87,069	1,08,29,196	34,14,108	-	4,00,30,373
17	Kamareddy	78,97,651	8,300	-	2,00,000	81,05,951	67,26,320	-	-	1,48,32,271
18	Warangal - Urban	34,25,131	8,70,899	6,950	14,20,514	57,23,494	21,98,184	-	-	79,21,678
19	Warangal - Rural	54,46,104	8,17,427	-	-	62,63,531	41,93,855	-	-	1,04,57,386
20	Jayashankar	1,54,56,023	29,36,096	1,50,000	-	1,85,42,119	58,42,402	-	-	2,43,84,521
21	Janagoan	40,82,137	35,811	-	-	41,17,948	44,28,521	-	-	85,46,469
22	Mahabubad	68,95,990	6,50,017	-	2,15,000	75,61,007	64,08,490	-	-	1,39,69,497
23	Khammam	17,40,248	3,37,873	62,975	25,78,161	47,19,257	85,05,777	-	-	1,32,25,034
24	Bhadradi	61,52,392	17,20,171	-	-	78,72,563	48,52,599	-	-	1,27,25,162
25	Mahabubnagar	64,37,534	7,000	15,250	14,51,029	79,10,813	-	-	-	79,10,813
26	Wanaparthi	30,02,030	-	-	-	30,02,030	-	-	-	30,02,030
27	Nagarkurnool	35,63,438	2,00,000	-	-	37,63,438	-	-	-	37,63,438
28	Jogulamba	20,55,637	-	-	-	20,55,637	-	-	-	20,55,637
29	Nalgonda	-	-	-	17,60,309	17,60,309	88,41,930	-	-	1,06,02,239
30	Suryapet	84,38,861	-	-	-	84,38,861	54,37,934	-	-	1,38,76,795
31	Yadadri	35,60,375	89,634	-	-	36,50,009	38,20,000	-	-	74,70,009
32	SPO	-	-	5,82,129	8,82,24,096	8,88,06,225	1,34,64,393	-	2,88,565	10,25,59,183
	TOTAL	19,10,25,060	4,06,71,324	48,26,827	14,56,54,275	38,21,77,487	19,55,03,297	35,08,305	21,96,641	58,33,85,730





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,
T SSA 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 T SSA Society which comprise the Balance Sheet as at 31st March 2017, the Income and Expenditure Statement and the Receipts and Payments Account for the period then ended and a summary of significant accounting policies and other explanatory information.

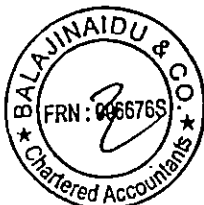
Management's Responsibility for the Financial Statements :

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 District Project Offices and 1/3rd of Sub-District Units in these 10 Districts(Khammam,BhadradiKothagudem,Nalgonda,Suryapét,Yadadri,WarangalRural, Warangal Urban, Mahabubabad, Janagaon and Jayashankar Bhupalapally).In forming our opinion we have relied upon the audit findings/observations in respect of the 21 District Project Offices(Rangareddy,Vikarabad,Medchal,Nizamabad,Kamareddy,Sangareddy,Medak ,Siddipet,Adilabad,Kumarambheem,Nirmal,Mancherial,Hyderabad,Karimnagar,Pedhapalli, Rajanna Siricilla,Jagitial,Mahabubnagar,Nagarkurnool,Wanaparthy,Jogulamba Gadwal).



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 Balance Sheet, of the state of affairs of the KGBV Scheme implemented by State Project Office, Hyderabad as at 31st March 2017 and

b) In the case of the Income and Expenditure Statement of the Excess of Expenditure over Income of the KGBV Scheme implemented by State Project Office, Hyderabad for the period ended on that date.

c) In the case of the Receipts and Payments Account of the receipts and payments of KGBV Scheme implemented by State Project Office, Hyderabad 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;

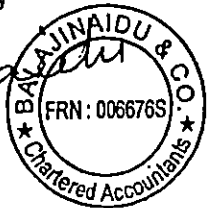
b) In our opinion, proper books of accounts as required by law have been kept by the State Project Office and the District Project Offices so far as appears from our examination of those books;

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
Partner



Membership No: 022245

Place: Hyderabad

Date: 27 SEP 2017

TELANGANA SARVA SHIKSHA ABHIYAN SOCIETY
KASTURBA GANDHI BALIKA VIDYALAYA

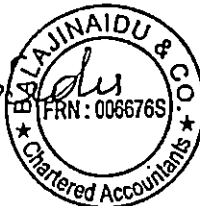
CONSOLIDATED RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD 01.04.2016 TO 31-03-2017

RECEIPTS	For The Year Ended on 31.03.2017 (Rs)	PAYMENTS	For The Year Ended on 31.03.2017 (Rs)
<i>Opening Balances:</i>			
Cash at Banks	37,47,14,405	26.10 Maintenance Per Child Per Month @ Rs. 1500/-	25,84,13,527
Cash on Hand	4,612	26.11 Stipend Per Child Per Month @ Rs.100/-	1,19,09,760
		26.12 Supplementary TLM, Stationery and Other Educational Material	1,09,39,995
Bank Interest	1,48,42,692	26.13 Salaries	51,81,37,057
Receipt of Un-spent Amounts	87,85,904	26.13 Head Teacher	
Other Receipts	24,11,377	26.14 Specific Skill Training (Life Skill Training)	8,32,739
Sale of tender Forms	5,58,991	26.15 Electricity/Water Charges	1,20,87,380
Funds Received from SPO - SSA Account	91,22,45,000	26.16 Medical Care/Contingencies @ Rs.1250/- Per Child	21,37,970
Funds From District Collector Towards Crucial Balancing Fund	1,01,71,849	26.17 Maintenance	4,77,36,393
		26.18 Miscellaneous	55,46,509
26.09 Replacement of Bedding (Once in 3 Years)	19,79,900	26.19 Preparatory Camps	5,700
26.01 Maitanance	49,81,054	26.20 P.T.A/School Functions	7,07,652
EMD	1,02,69,169	26.21 Provision of Rent	1,14,108
		26.22 Capacity Building	2,97,303
Processing fee	56,406	26.23 Physical Training 200/- per Annum	4,20,380
Cess Charges	6,960	26.25 Provision of Uniforms	2,23,260
		RTGS	11,684
		Bank charges	11,237
		Income Tax	1,36,203
		Deductions	45,15,085
		Duties & Taxes	11,43,575
		Funds Transferred To SSA	7,81,52,418
		Loans and Advances	11,30,52,000
		Civil Work Constructions	9,62,40,458
		Funds - RYM (APKGBV)	3,42,12,579
		Closing Balances:	
		Cash at Banks	14,40,38,735
		Cash on Hand	4,612
TOTAL	1,34,10,28,319	TOTAL	1,34,10,28,319

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



Meenu
For TSSA Society

State Project Director
TSSA, SOCIETY
Govt of Telangana, Hyd.

12TH SEP 2017

TELANGANA SARVA SHIKSHA ABHIYAN SOCIETY
KASTURBA GANDHI BALIKA VIDYALAYA
CONSOLIDATED INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31.03.2017

EXPENDITURE	FOR THE YEAR ENDED ON 31.03.2017 (Rs)	FOR THE YEAR ENDED ON 31.03.2016 (Rs)	INCOME	FOR THE YEAR ENDED ON 31.03.2017 (Rs)	FOR THE YEAR ENDED ON 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/-	46,22,37,630	6,49,99,612			
26.10 Maintenance Per Child Per Month @ Rs. 900/-	9,98,76,508	64,35,027			
26.11 Stipend Per Child Per Month @ Rs.50/-	2,56,56,755	56,70,132	Interest of SB Account	1,48,42,692	2,42,51,557
26.12 Supplementary TLM, Stationery and Other Educational Material	1,15,82,056	17,02,044	Miscellaneous Receipts	1,41,60,500	64,49,028
26.13 Salaries	83,60,22,513	12,21,02,615			
26.14 Specific Skill Training (Life Skill Training)	21,94,726	61,662			
26.15 Electricity/Water Charges	1,67,21,907	41,65,460			
26.16 Medical Care/Contingencies @ Rs.750/- Per Child	45,71,567	1,96,832			
26.17 Maintenance	21,25,29,959	2,01,78,49,433			
26.18 Miscellaneous	61,68,065	7,86,388			
26.20 P.T.A/School Functions	10,60,202	2,08,282	Excess of Expenditure over Income	1,79,61,84,778	2,40,81,57,196
26.21 Provision of Rent	-	3,04,100			
26.22 Capacity Building	4,87,244	40,17,449			
26. KGBV Bedding	-	8,35,688			
26.02.25 Preparatory Camps @ Rs.200/- Per Child P.A.	-	4,945			
Uniforms	2,23,260	38,57,400			
Rent, Rate & Taxes	1,74,108				
Bank charges	11,267	7,893			
Teacher Training	3,90,631				
Scouts & Guides	5,00,000				
	1,68,04,08,398	2,27,85,32,569			
KGBV Non Recurring					
Construction of KGBV Buildings	14,47,79,572	16,03,25,212			
TOTAL	1,82,51,87,970	2,43,88,57,781	TOTAL	1,82,51,87,970	2,43,88,57,781

As per our report of even date

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

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



For T SSA Society

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

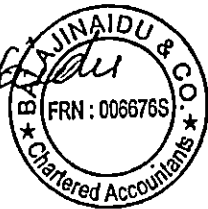
127 SEP 2017

TELANGANA SARVA SHIKSHA ABHIYAN SOCIETY					
KASTURBA GANDHI BALIKA VIDYALAYA					
Consolidated Statement of Affairs As At 31.03.2017					
LIABILITIES	As At 31.03.2017 (Rs)	As At 31.03.2016 (Rs)	ASSETS	As At 31.03.2017 (Rs)	As At 31.03.2016 (Rs)
			Excess of Expenditure over Income :		
EMD/FSD	1,46,49,442	41,03,780	Opening Balance :	7,84,05,79,947	5432422751
Other Liabilities	3,89,21,052	2,13,33,193	Add : For the year	1,79,61,84,778	2408157196
Provision For Embezzlement	84,15,614	84,15,614	Closing Balance	9,63,67,64,725	7,84,05,79,947
Funds From Other Schemes	10,01,47,50,774	8,36,82,00,075			
			Cash at Bank	14,40,38,735	37,47,14,405
			Cash in Hand	4,612	4612
			Embezzlement	84,15,614	8415614
			Advances	19,90,11,602	12,97,36,490.00
			Funds in Transit From SPO To DPC	3,99,00,000	
			Bifurcation Adjustment Account	4,86,01,594	48601594
TOTAL	10,07,67,36,882	8,40,20,52,662	TOTAL	10,07,67,36,882	8,40,20,52,662

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

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

Place : Hyderabad

Date: 12 1 SEP 2017

T SSA SOCIETY

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. Advances were adjusted based on receipt of utilization certificates/statement of expenditure.
2. Grants received from GOI / GOTS for all the schemes 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.
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. 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: 21 SEP 2017



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,
T SSA 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 T SSA Society which comprise the Balance Sheet as at 31st March 2017, and the Income and Expenditure Statement for the period then ended and a summary of significant accounting policies and other explanatory information.

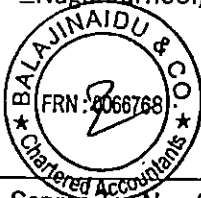
Management's Responsibility for the Financial Statements

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 District Project Offices and 1/3rd Sub-District Units in these 10 Districts (Khammam, BhadradiKothagudem, Nalgonda, Suryapet, Yadadri, Warangal Rural, Warangal Urban, Mahabubabad, Janagaon and Jayashankar Bhupalapally). In forming our opinion we have relied upon the audit findings/observations in respect of the 21 District Project Offices (Rangareddy, Vikarabad, Medchal, Nizamabad, Kamareddy, Sangareddy, Medak, Siddipet, Adilabad, Kumarambheem, Nirmal, Mancherial, Hyderabad, Karimnagar, Pedhapalli, Rajanna Siricilla, Jagitial, Mahabubnagar, Nagarkurnool, Wanaparthy, Jogulamba Gadwal).



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:

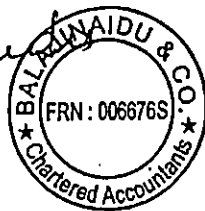
- a) In the case of the Balance Sheet, of the state of affairs of the NPEGEL Scheme implemented by State Project Office, Hyderabad as at 31st March 2017 and
- b) In the case of the Income and Expenditure Statement of the Excess of Expenditure over Income of the NPEGEL Scheme implemented by State Project Office, Hyderabad 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 and the Income and Expenditure Statement 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: 21 SEP 2017

TELANGANA SARVA SHIKSHA ABHIYAN SOCIETY			
NATIONAL PROGRAMME FOR EDUCATION OF GIRLS AT ELEMENTARY LEVEL			
CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31-3-2017			
EXPENDITURE	AMOUNT IN (Rs)	INCOME	AMOUNT IN (Rs)
Expenditure of Earlier Years	222929	Excess of Expenditure over Income	222929
TOTAL	222929	TOTAL	222929

As per our report of even date

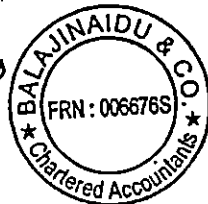
For Balajinaidu & Co.,
Chartered Accountants

Firm Regn No:006676S

G. Balaji Naidu
G. Balaji Naidu

Partner

Membership No: 022245



[Signature]
For T SSA Society

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

Place : Hyderabad

Date 21 SEP 2017

TELANGANA SARVA SHIKSHA ABHIYAN SOCIETY NATIONAL PROGRAMME FOR EDUCATION OF GIRLS AT ELEMENTARY LEVEL CONSOLIDATED STATEMENT OF AFFAIRS AS AT 31.3.2017					
				Amount In (Rs)	
LIABILITIES	AS AT 31.03.2017	AS AT 31.03.2016	ASSETS	AS AT 31.03.2017	AS AT 31.03.2016
			Excess of Expenditure over Income :		
Funds Received From Other Scheme	13,36,73,769	13,37,70,350	Opening Balance	13,12,92,344	13,11,64,874
Other Liabilities	38,145	38,145	Add:For The Year	2,22,929	1,27,471
			Closing Balance	13,15,15,273	13,12,92,345
			Advances	21,96,641	25,16,150
TOTAL	13,37,11,914	13,38,08,495	TOTAL	13,37,11,914	13,38,08,495

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



[Signature]
For TSSA Society

State Project Director
TSSA, 2017
Govt. of Telangana, Hyderabad

Place : Hyderabad

Date: 12 SEP 2017

**T SSA SOCIETY
NPEGEL**

SIGNIFICANT ACCOUNT POLICIES AND NOTES ON ACCOUNTS

Significant Accounting Policies:

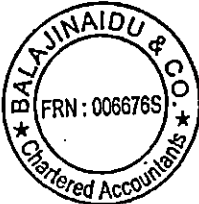
1. The accounts have been prepared on historical cost convention method and on a going concern basis.
2. Revenues are recognized and Expenses are accounted for on cash basis even though MHRD (GOI) directions are explicit that Mercantile System has to be adopted.

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: 27 SEP 2017