



Anil Hitesh & Associates

Chartered Accountants

Barak Market, 1st Floor, N.S. Avenue

Rangirkhari, Silchar – 788 005

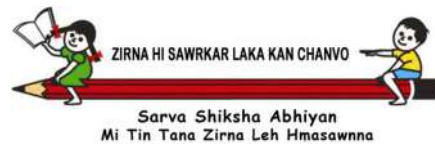
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Audit Report 2015-16

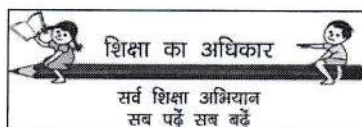
Audited Statement of Consolidated Accounts of
Mizoram Sarva Shiksha Abhiyan Mission



2015-16

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Independent Auditor's Report

To,
The State Project Director
Mizoram SSA Mission
Aizawl, Mizoram

We have audited the Consolidated Annual Financial Statement of **MIZORAM SSA MISSION, TOP FLOOR, DIRECTORATE OF SCHOOL EDUCATION BUILDING, MC DONALD HILL, ZARKAWT, AIZAWL-796007** which comprise the Consolidated Balance Sheet as at 31st March, 2016, the Consolidated Income & Expenditure Account and Consolidated Receipts & Payments Account and a summary of the significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

The Management is responsible for the preparation of these Consolidated Annual Financial Statements that give a true and fair view of the financial position, financial performance of the Mizoram SSA Mission in accordance with the accounting principles generally accepted in India including the accounting standards. This responsibility also includes maintenance of adequate accounting records for safeguarding the assets of the Mission 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these consolidated annual financial statement 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 consolidated annual financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the consolidated annual financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated annual financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Mizoram SSA Mission preparation and presentation of the consolidated annual financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by management as well as evaluating the overall presentation of the consolidated annual financial statements.



BARAK MARKET 1ST FLOOR, N.S. AVENUE, RANGIRKHARI, SILCHAR - 788 005

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FIRM Regn No. 325406E

PAN - ABLPJ5549F

Service Tax Regn No ABLPJ5549FST001



We believe that the audit evidence which we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the consolidated annual financial statements.

We further report that,

We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;

In our opinion, proper books of account have been kept by the Mission so far as appears from our examination of those books;

The consolidated Balance Sheet, consolidated income and expenditure account and consolidated receipts and payments account dealt with by this report are in agreement with the books of account;

In our opinion, The consolidated Balance Sheet and the consolidated income and expenditure account and the consolidated receipts and payments account dealt with by this report comply with the accounting standards wherever applicable;

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the consolidated annual financial statements based on the other matter as noted below, give a true and fair view in conformity with the accounting principles generally accepted in India,

- (a) In the case of the consolidated Balance Sheet, of the state of affairs of the Mizoram SSA Mission as at 31st March 2016;
- (b) In the case of the consolidated Income and Expenditure Account of the Excess of Expenditure Over Income for the year ended on that date; and
- (c) In the case of the consolidated Receipt and Payment Account for the year ended on that date.

Report on Other Legal and Regulatory Requirements

There is no requirement of reporting on Other Legal and Regulatory Requirement's in the case of Mizoram SSA Mission.

Other Matters

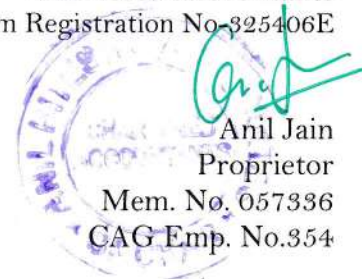
Other matter comprising of detailed audit comments vide **Annexure "A"** attached, management letter and utilization certificate form integral part of this report, **Our opinion is not qualified / modified in respect of this matter. However reallocation from capital head to general head was made in the utilization certificate on the basis of request letter dated 06/09/2016 addressed to Director, GOI MHRD by Secretary School Education department, GOM.**

For Anil Hitesh &
Associates

Chartered Accountants
Firm Registration No-325406E

Place: Silchar

Dated: The 4th day of October, 2016



Anil Jain
Proprietor

Mem. No. 057336
CAG Emp. No.354



Annexure 'A' to the Independent Auditor's Report

1. The financial statement are prepared in historical cost conventions under cash system in place of mercantile system which is not as per para 51 of manual on FM & P.
2. A sum of Rs. 83,58,552.00 has been appearing in the Balance Sheet as on 31.03.2016 as difference in cash and bank balance since the financial year 2003-2004. Necessary Reconciliations being undertaken by us during the year 2016-2017 also which is in process and expected to be completed shortly .
3. Physical verification report in respect of fixed assets and stock not produced for verification before us at SPO Level. Reconciliation of physical count and books count balances of Fixed Assets not yet undertaken at SPO Level.
4. Generally high cash balances were held at SPO/ DPO/ BRC/ CRC / SMC level in most part of the year.
5. On certain occasions payments of high amounts were made by bearer cheque/ cash instead of crossed account payee cheque at DPO/ BRC/ CRC and SMC levels which is not as per Para 79.13 of manual on FM & P.
6. Balance Sheet and Income & Expenditure Account not prepared at all levels except DPO and SPO Level.
7. At District and BRC level closing balances of funds lying at CRC, SMC levels and hostels has been shown to be utilized.
8. At District and BRC Level interest income at CRC, SMC Levels and hostels not considered in books of accounts.
9. No Trial balance is prepared at BRC level where manual accounts are prepared.
10. Closing Stock at all levels is shown as utilized.
11. Utilization Certificates is not sent in time as per Para 75-1 of manual on FM &P.





Anil Jain

B.Com (Hons), FCA, Grad CWA, DISA (ICA)

Anil Hitesh & Associates

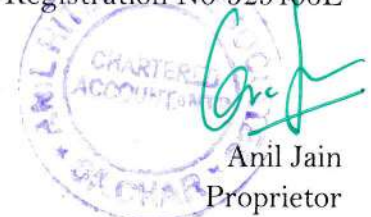
Chartered Accountants

12. Advances are not adjusted on receipt of utilizations but are adjusted on one particular day on need based basis at all levels which is not as per Para 74 and 75 of manual on FM & P.
13. Other income includes Rs.1,00,274.00 being reversal of un-encashed cheques relating to earlier years.
14. No entry passed in Books of Accounts for Security Deposit receipt in the form of Demand Draft, Pay Order, Cheques from vendors at SPO Level.
15. District wise bifurcation of Fixed Assets not available in Books of Accounts at SPO Level.
16. Bank balance at SPO level includes Rs.1,06,596.00 belonging to SIEMET Account

For **Anil Hitesh &
Associates**

Chartered Accountants

Firm Registration No-325406E



Anil Jain
Proprietor

Mem. No. 057336

CAG No. 354

Place: Silchar

Dated: The 4th day of October, 2016

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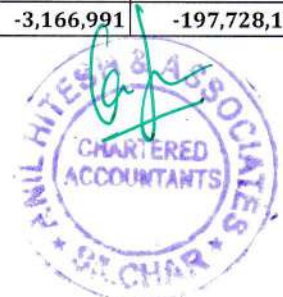
MIZORAM SARVA SHIKSHA ABHIYAN MISSION
Utilization Certificate in respect of Sarva Shiksha Abhiyan (SSA) for the
Financial Year 2015-16 for SSA, NPEGEL & KGBV (Grant-in-Aid General)

Annexure XIX

Name of the State : Mizoram

(Amount in ₹)

Sl. No.	Particulars	SSA	NPEGEL	KGBV	Total
1	Opening Balance				
A.	Cash in hand and at Bank				
a.	Grant-in-Aid-General	-296,757,642	-384,635	-8,438,887	-305,581,164
B.	Fund in Transit				0
a.	Grant-in-Aid-General				0
C.	Unadjusted Advances				0
a.	Grant-in-Aid-General	0			0
	Sub-total Opening Balance	-296,757,642	-384,635	-8,438,887	-305,581,164
2	Funds received from Government of India (MHRD)				
a.	Grant-in-Aid-General				
i)	No.F.3-2/2015 - EE.8 (I) of 18th May, 2015	492,000			492,000
ii)	No.F.3-2/2015 - EE.8 (II) of 18th May, 2015	189,000			189,000
iii)	No.F.3-2/2015 - EE.8 (III) of 18th May, 2015	44,390,000			44,390,000
iv)	No.F.3-2/2015 - EE.8 (I) of 19th Oct, 2015	5,730,000			5,730,000
		517,780,000			517,780,000
v)	No.F.3-2/2015 - EE.8 (II) of 19th Oct, 2015	2,208,000			2,208,000
	No.F.3-2/2015 - EE.8 (I) of 30th March, 2016	2,970,000			2,970,000
	No.F.3-2/2015 - EE.8 (II) of 30th March, 2016	268,365,000			268,365,000
	No.F.3-2/2015 - EE.8 (III) of 30th March, 2016	1,145,000			1,145,000
	Sub Total	843,269,000			843,269,000
3	Amount re-allocated from Capital Head	325,212,478	384,635	8,438,887	334,036,000
4	Funds received from State Government				
a.	Grant-in-Aid-General				
i)	No.G.24017/5/2015-EDN of 11/9/2015	85,743,000			85,743,000
ii)	No.G.24017/5/2015-EDN of 28/1/2016	52,194,000			52,194,000
	Sub Total	137,937,000			137,937,000
5	Bank Interest				
a.	Grant-in-Aid-General	6,634,632		8,890	6,643,522
6	Miscellaneous Income				
a.	Grant-in-Aid-General	366,628			366,628
	Grand Total	1,016,662,096	0	8,890	1,016,670,986
7	Less Amount				
A.	Actual Expenditure during the year 2015 - 16				
a.	Grant-in-Aid-General	1,211,223,226		3,175,881	1,214,399,107
B.	Outstanding Advance as on 31st March, 2016				
a.	Grant-in-Aid-General				0
	Total (A+B)	1,211,223,226	0	3,175,881	1,214,399,107
8	Excess/Deficit of Fund				
a.	Grant-in-Aid-General				0
9	Unspent balance as on 31st March, 2016				
a.	Grant-in-Aid-General	-194,561,130	0	-3,166,991	-197,728,121



1 Certified that out of Rs. 1,31,52,42,000/- (Rupees One Hundred Thirty One Crore Fifty Two Lakh Forty Two Thousand only) of Grant in Aid General sanctioned/received (including re-allocation amount) during the year 2015-16 in favour of SSA Mission, Mizoram vide Ministry of Human Resources Development, Department of School Education & Literacy and the State of Mizoram, letter Nos., noted against each and Rs.66,34,632/- (Rupees Sixty Six Lakh Thirty Four Thousand Six Hundred Thirty Two only) on account of Interest and Rs. 3,66,628/- (Rupees Three Lakh Sixty Six Thousand Six Hundred Twenty Eight only) on account of miscellaneous income earned during the period 01.04.2015 to 31.03.2016 and Rs. - 30,55,81,164/- (Rupees Minus Thirty Crore Fifty Five Lakh Eighty One Thousand One Hundred Sixty Four only) on account of unspent balance and Rs. Nil as opening advance of the previous year, a sum of Rs. 1,21,43,99,107/- (Rupees One Hundred Twenty One Crore Forty Three Lakh Ninety Nine Thousand One Hundred and Seven only) of Grant in Aid General has been utilized for the purpose for which it was sanctioned and an amount of Rs. -19,77,28,121/- (Rupees Minus Nineteen Crore Seventy Seven Lakh Twenty Eight Thousand One Hundred Twenty One only) remaining unutilized at the year end will be adjusted towards the Grants-in-Aid payable during the year 2016-17.

2 Certified that we have satisfied ourself that the conditions on which the Grants-in-Aid sanctioned have been fully fulfilled and that we have exercised the following checks to see that the money was actually utilised for the purpose for which it was sanctioned.

Kinds of checks exercised

- 1. Audited Statement of Accounts (Copy enclosed)
- 2. Utilisation Certificate of Previous Year

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 , subject to our observations in the Audit Report.

In terms of our report of even date
For Anil Hitesh & Associates
Firm Reg. No. 325406E
Chartered Accountants



C.A. Anil Jain
Proprietor
Mem. No. 057336
CAG. NO. 354

Anil Hitesh
State Project Director
State Project Director
Mizoram SSA Mission
Mizoram : Aizawl

Place: Silchar
Date : The 4th October, 2016

MIZORAM SARVA SHIKSHA ABHIYAN MISSION

Utilization Certificate in respect of Sarva Shiksha Abhiyan (SSA) for the
Financial Year 2015-2016 for SSA, NPEGEL & KGBV (Grant-in-Aid Capital)

Annexure XIX

Name of the State : Mizoram

(Amount in ₹)					
Sl. No.	Particulars	SSA	NPEGEL	KGBV	Total
1	Opening Balance				
A.	Cash in hand and at Bank				0
a.	Grant-in-Aid-Capital	692,282,874	0	0	692,282,874
B.	Fund in Transit				0
a.	Grant-in-Aid-Capital				0
C.	Unadjusted Advances				0
a.	Grant-in-Aid-Capital				0
	Sub-total (A) Opening Balance	692,282,874	0	0	692,282,874
2	Funds received from Government of India (MHRD)				
a.	Grant-in-Aid-Capital				
i)	No.F.3-2/2015 - EE.8 (IV) of 18th May, 2015	25,618,000			25,618,000
ii)	No.F.3-2/2015 - EE.8 (V) of 18th May, 2015	202,000			202,000
iii)	No.F.3-2/2015 - EE.8 (VI) of 18th May, 2015	22,374,000			22,374,000
iv)	No.F.3-2/2015 - EE.8 (III) of 30th March, 2016	570,000			570,000
vi)	No.F.3-2/2015 - EE.8 (III) of 30th March, 2016	51,498,000			51,498,000
		220,000			220,000
	Sub Total	100,482,000			100,482,000
3	Amount re-allocated to General Head	-334,036,000			-334,036,000
4	Funds received from State Government				
a.	Grant-in-Aid-Capital				
i)	No.G.24017/5/2015-EDN of 11/9/2015	10,217,000			10,217,000
ii)	No.G.24017/5/2015-EDN of 28/1/2016	6,219,000			6,219,000
	Sub Total	16,436,000			16,436,000
5	Bank Interest				
a.	Grant-in-Aid-Capital				0
6	Miscellaneous Income				
a.	Grant-in-Aid-Capital				0
	Grand Total (A+B)	475,164,874	0	0	475,164,874
7	Less Amount				
A.	Actual Expenditure during the year 2015-16				
a.	Grant-in-Aid-Capital	158,938,383			158,938,383
B.	Outstanding Advance as on 31st March, 2016				
a.	Grant-in-Aid-Capital	62,106,197			62,106,197
	Total (A+B)	221,044,580	0	0	221,044,580
8	Excess/Deficit of Fund				
a.	Grant-in-Aid-Capital				0
9	Unspent balance as on 31st March, 2015				
a.	Grant-in-Aid-Capital	254,120,294	0	0	254,120,294



- 1 Certified that out of Rs. -21,71,18,000/- (Rupees Minus Twenty One Crore Seventy One Lakh Eighteen Thousand only) of Grant in Aid Capital sanctioned/received (including re-allocation amount) during the year 2015-16 in favour of SSA Mission, Mizoram vide Ministry of Human Resources Development, Department of School Education & Literacy , letter Nos., noted against each and Rs. nil/- (Rupees Nil) on account of Interest and Miscellaneous income earned during the period 01.04.2015 to 31.03.2016 and Rs. 69,22,82,874/- (Rupees Sixty Nine Crore Twenty Two Lakh Eighty Two Thousand Eight Hundred Seventy Four only) on account of unspent balance of previous year and Rs. Nil (Rupees Nil) as opening advance of the previous year, a sum of Rs. 22,10,44,580/- (Rupees Twenty Two Crore Ten Lakh Forty Four Thousand Five Hundred Eighty only) of Grant in Aid Capital has been utilized for the purpose for which it was sanctioned and an amount of Rs. 25,41,20,294/- (Rupees Twenty Five Crore Forty One Lakh Twenty Thousand Two Hundred Ninety Four only) remain unutilized at the year end will be adjusted towards the Grant in Aid payable during the year 2016 - 17.
- 2 It is also certified that out of amount of Rs. 22,10,44,580/- (Rupees Twenty Two Crore Ten Lakh Forty Four thousand Five Hundred Eighty only) shown as utilized, account for an amount of Rs. 6,21,06,197/- (Rupees Six Crore Twenty One Lakh Six Thousand One Hundred Ninety Seven only) of Grant in Aid Capital are yet to be received from implementing units/agencies (i.e., Advance outstanding), which has been allowed to be carried forward.
- 3 Certified that we have satisfied ourself that the conditions on which the Grants-in-Aid sanctioned have been fully fulfilled and that we have exercised the following checks to see that the money was actually utilised for the purpose for which it was sanctioned.

Kinds of checks exercised

1. Audited Statement of Accounts (Copy enclosed)
2. Utilisation Certificate of Previous Year

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 , subject to our observations in the Audit Report.

In terms of our report of even date

For Anil Hitesh & Associates

Firm Reg. No. 325406E

Chartered Accountants

C.A. Anil Jain

Proprietor

Mem. No. 057336

CAG. NO.354

Place: Silchar

Date : The 4th October, 2016

Dr. Achhmon
State Project Director
Mizoram SSA Mission
State Project Director
Mizoram SSA Mission
Mizoram : Aizawl



**MIZORAM SSA MISSION
AIZAWL, MIZORAM
Consolidated Annual Financial Statement**

State : Mizoram

SOURCE & APPLICATION

Year ending : 31.3.2016

(Amount in ₹)

Sl. No.	Particulars	SSA	NPEGEL	KGBV	TOTAL
1	Opening Balance :				
	a) Cash in hand(State)	2,500,421			2,500,421
	b) Cash at Bank (State)	370,995,405			370,995,405
	a) Cash in hand (Districts & Sub-Districts)	157,510			157,510
	b) Cash at Bank (Districts & Sub-Districts)	13,032,493		15,881	13,048,374
	c) Advances Outstanding	0			0
					0
	Sub Total (A)	386,685,829	0	15,881	386,701,710
2	Source (Receipt) :				
	a) Received from Govt. of India	943,751,000			943,751,000
	b) Received from Govt. of Mizoram	154,373,000			154,373,000
	c) Received from 13th Fin. Comm.	0			0
	d) Bank Interest	6,634,632		8,890	6,643,522
	e) Other income	366,628			366,628
	Sub Total (B)	1,105,125,260	0	8,890	1,105,134,150
	Total Receipt (A+B)	1,491,811,089	0	24,771	1,491,835,860
Sl.No.	Intervention	PAB 2015-16	Expenditure incurred	Savings	
1	Residential Hostel	24,032,500	22,461,124	1,571,376	
2	Special Training (mainstreaming of OoSC)	51,180,096	38,757,961	12,422,135	
3	Free Text Book	21,998,200	21,967,556	30,644	
4	Provision of 2 sets of Uniform	43,998,800	43,170,000	828,800	
5	Teaching Learning Equipment (TLE)	390,000	0	390,000	
6	Teacher Salary	820,260,000	813,558,675	6,701,325	
7	Teacher salary 2013-14		0	0	
8	Training	15,237,200	3,350,325	11,886,875	
9	BRC	98,320,000	96,570,898	1,749,102	
10	CRC	55,062,000	53,587,692	1,474,308	
11	Computer Aided Education		0	0	
12	Teachers' Grant		0	0	
13	School Grant	13,796,000	13,744,000	52,000	
14	REMS	399,978	0	399,978	
15	Maintenance Grant	16,372,500	16,327,500	45,000	
16	Interventions for CWSN	18,900,000	14,911,578	3,988,422	
17	Innovation Head	8,000,000	3,966,658	4,033,342	
18	SMC/PRI Training	4,080,600	0	4,080,600	
19	Civil Works	803,538,857	158,938,383	644,600,474	
20	Management	54,928,000	51,225,220	3,702,780	
21	Community Mobilization		850,000	-850,000	
	Sub Total	2,050,494,731	1,353,387,570	697,107,161	
21	State Component :				
	Research & Evaluation	2,635,600	2,000,000	635,600	
	Advance adjusted under R&E against previous year		0	0	
	Management & MIS, Others	15,694,000	14,774,039	919,961	
	Advance adjusted under Management & MIS		0	0	
	TOTAL SSA	2,068,824,331	1,370,161,609	698,662,722	
22	NPEGEL	0	0	0	
23	KGBV	3,525,000	3,175,881	349,119	
	Grand TOTAL (SSA+NPEGEL+KGBV)	2,072,349,331	1,373,337,490	699,011,841	
24	Closing Balance :				
	a) Cash in hand(State)			3,497,577	
	b) Cash at Bank (State)			40,681,997	
	a) Cash in hand (Districts & Sub-Districts)			290,055	
	b) Cash at Bank (Districts & Sub-Districts)			11,922,544	
	Advances outstanding			62,106,197	
	Total			118,498,370	

In terms of our report of even date

For Anil Hitesh & Associates

Firm Reg.No. 325406E

Chartered Accountants

C.A. Anil Jain

Proprietor

Mem. No. 057336

CAG Emp. No. 354

Anil Hitesh
State Project Director
Mizoram SSA Mission
State Project Director
Mizoram SSA Mission
Mizoram : Aizawl



Place: Silchar

Date: The 4th Day of October, 2016

MIZORAM SSA MISSION, AIZAWL, MIZORAM
Consolidated Balance Sheet as on 31.3.2016
ANNEXURE XXI

LIABILITIES	Schedule	(Amount in ₹)		ASSETS	Schedule	(Amount in ₹)	
		Current Year	Previous Year			Current Year	Previous Year
Capital Fund :							
Opening Balance			1,811,768,219	Fixed Assets :	I	1,861,700,798	1,702,762,415
Add: Opening balance of BRC's not accounted for during 2012-13		2,184,464,283		Civil works			
Fund received from GOI							
a) SSA				Furniture		2,667,838	2,667,838
b) NPEGEL				Vehicle		2,093,078	2,093,078
c) KGBV				Equipment		81,150,571	81,150,571
Fund received from GOM				NPEGEL		746,000	746,000
a) SSA				KGBV			
b) NPEGEL				Deposits:			
c) KGBV				Fixed Deposit with Banks			
Interest				Deposit with others			
a) SSA				Advance received from			
b) NPEGEL				Advance from expenses			
c) KGBV				Balances at Districts:	II		
Others (outstanding liabilities for civil works)				a) Cash in Hand		290,055	157,510
Balances at Districts				b) Cash at Bank		11,913,654	13,032,493
Add: Excess of Income over Expenditure			372,696,064	c) Fund in Transit			
Less: Excess of Expenditure over Income		109,257,966.00		d) Difference in Cash & Bank Balance (2003-04)		8,358,552	8,358,552
Closing Balance				Closing Balance (SPO):	II		
				Cash in Hand		3,497,577	2,500,421
				Cash at Bank		40,681,997	370,995,405
				Advance Outstanding		62,106,197	-
		2,075,206,317	2,184,464,283			2,075,206,317	2,184,464,283

In terms of our report of even date
For Anil Hitesh & Associates

Firm Reg. No. 325406E

Chartered Accountants



C.A. Anil Jain
Proprietor
Mem. No. 057336
CAG Emp. No. 354

Anil Hitesh
State Project Director

Mizoram SSA Mission
State Project Director
Mizoram SSA Mission
Mizoram : Aizawl

Place: Silchar

Date: The 4th Day of October, 2016

MIZORAM SSA MISSION, AIZAWL, MIZORAM
Consolidated Balance Sheet as on 31.3.2016

Name of Block : KGBV Lungsen Block

LIABILITIES	(Amount in Rs.)		ASSETS
	Current Year	Previous Year	
Capital Fund :			
Opening Balance	2,415,881	2,434,491	
Fund received from GOI			
c) KGBV			2,000,000
Interest			150,000
			250,000
Balances at Districts			
Less: Excess of Expenditure over Income	6,991.00	18,610	
	2,408,890	2,415,881	2,408,890
			2,415,881

In terms of our report of even date

For Anil Hitesh & Associates

Firm Reg. No. 325406E

Chartered Accountants

C.A. Anil Jain

Proprietor

Mem. No. 057336

CAG Emp. No. 354



S. U. S. S. S. S. S.
State Project Director

Mizoram SSA Mission

State Project Director

Mizoram SSA Mission

Mizoram : Aizawl

Place: Silchar

Date: The 4th Day of October, 2016

MIZORAM SSA MISSION, AIZAWL, MIZORAM
Consolidated Balance Sheet as on 31.3.2016

ANNEXURE XXI

LIABILITIES	Schedule	Current Year		Previous Year		ASSETS	Schedule	Current Year		Previous Year	
Capital Fund :											
Opening Balance			2,186,880,164		1,814,202,710	Fixed Assets :	I				1,702,762,415
Add: Opening balance of BRC's not accounted for during 2012-13						Civil works		1,861,700,798			
Fund received from GOI						Furniture			2,667,838		
a) SSA						Vehicle			2,093,078		
b) NPEGEL						Equipment			81,150,571		
c) KGBV						NPEGEL			746,000		
Fund received from GOM						KGBV			2,400,000		
a) SSA						Deposits:					
b) NPEGEL						Fixed Deposit with Banks					
c) KGBV						Deposit with others					
Interest						Advance received from					
a) SSA						Advance from expenses					
b) NPEGEL						Balances at Districts:	II				
c) KGBV						a) Cash in Hand			290,055		157,510
Others (outstanding liabilities for civil works)						b) Cash at Bank			11,922,544		13,048,374
Balances at Districts						c) Fund in Transit					
Add: Excess of Income over Expenditure						d) Difference in Cash & Bank Balance (2003-04)					
Less: Excess of Expenditure over Income						Closing Balance (SPO):	II				
Closing Balance			109,264,957.00		372,677,454	Cash in Hand			3,497,577		2,500,421
						Cash at Bank			40,681,997		370,995,405
						Advance Outstanding			62,106,197		-
			2,077,615,207		2,186,880,164			2,077,615,207			2,186,880,164

In terms of our report of even date

For Anil Hitesh & Associates

Firm Reg. No. 325406E

Chartered Accountants

C.A. Anil Jain

Proprietor

Mem. No. 057336

CAG Emp. No. 354



Shwakkhmon
State Project Director

Mizoram SSA Mission

State Project Director

Mizoram SSA Mission

Mizoram : Aizawl

Place: Silchar

Date: The 4th Day of October, 2016

ANNEXURE XXII

MIZORAM SSA MISSION
AIZAWL, MIZORAM

Consolidated Income & Expenditure Account for the year ended 31.3.2016

EXPENDITURE	Schedule	Current Year		Previous Year		INCOME	Schedule	Current Year		(Amount in ₹)
		Current Year	Previous Year	Current Year	Previous Year			Current Year	Previous Year	
Expenditure at District and Sub-District Level	VI					Funds from Govt. of India				
Residential Schools		22,461,124	21,164,964			SSA	III	943,751,000		1,473,969,700
Special Training (mainstreaming of OoS)		38,757,961	32,713,783			NPEGEL				
Free Text Book		21,967,556	24,633,200			KGBV				
Provision of 2 sets of Uniform		43,170,000	48,362,400			Funds from Govt. of Mizoram				
Teaching Learning Equipment (TLE)						SSA	III	154,373,000		121,825,000
Teacher Salary		813,558,675	818,137,360			NPEGEL				
Teacher Salary 2013-2014						KGBV				
Training		3,350,325	40,274,780			Funds from 13th FC				
BRC		96,570,898	97,186,887			SSA				
CRC		53,587,692	53,852,000			NPEGEL				
Computer Aided Education						KGBV				
Teachers' Grant						Interest				
School Grant		13,744,000				SSA	IV	6,634,632		5,327,103
REMS						NPEGEL				
Maintenance Grant		16,327,500				KGBV	IV	8,890		15,881
Interventions for CWSN		14,911,578	14,093,559			Other Income	IV	366,628		622,544
Innovation Head		3,966,658				Excess of expenditure over income		109,264,957		
SMC/PRI Training										
Civil Works			1,439,980							
Management		51,225,220	56,872,149							
Community Mobilization		850,000								
NPEGEL										
KGBV		3,175,881	3,083,333							
State Component :	VI									
SIEMAT										
Management & MIS, others		14,774,039	16,535,279							
REMS		2,000,000	280,000							
Excess of Income over expenditure			372,677,454							
TOTAL		1,214,399,107	1,601,760,228	1,601,760,228	TOTAL			1,214,399,107	1,601,760,228	

In terms of our report of even date

For Anil Hitesh & Associates

Firm Reg. No. 325406E
Chartered Accountants



C.A. Anil Jain
Proprietor
Mem. No. 057336
CAG Emp. No. 354

Aizawl Mission
State Project Director
Mizoram SSA Mission
State Project Director
Mizoram SSA Mission
Mizoram : Aizawl

Place: Silchar
Date: The 4th Day of October, 2016

ANNEXURE XXIII
MIZORAM SSA MISSION, AIZAWL, MIZORAM
Consolidated Receipts & Payments Account for the year ended 31.3.2016

RECEIPTS		Sched ule	Current Year	Previous Year	PAYMENTS		Sched ule	Current Year	Previous Year	(Amount in ₹)
Opening Balance :										
a) Cash in Hand		VII	2,657,931	2,964,494	Amount paid to districts and sub-district level					
b) Cash at Bank			384,043,779	11,059,762	Expenditure at Districts and sub-District level		VI	22,461,124	21,164,964	
c) Advances Outstanding					Residential Schools					
Add: Opening balance of BRC's not accounted for during 2012-13										
Funds from Govt. of India		III			Special Training (mainstreaming of OoSC)			38,757,961	32,713,783	
SSA			943,751,000	1,473,969,700	Free Text Book			21,967,556	24,633,200	
NPEGEL					Provision of 2 sets of Uniform			43,170,000	48,362,400	
KGBV					Teaching Learning Equipment (TLE)					
Funds from Govt. of Mizoram					Teacher Salary			813,558,675	818,137,360	
SSA		III	154,373,000	121,825,000	Teacher salary 2013-14				40,274,780	
NPEGEL					Training			3,350,325	453,100	
KGBV					BRC			96,570,898	97,186,887	
Funds from 13th FC					CRC			53,587,692	53,852,000	
SSA					Computer Aided Education					
NPEGEL					Teachers' Grant					
KGBV					School Grant			13,744,000		
Interest					REMS					
SSA			6,634,632	5,327,103	Maintenance Grant			16,327,500		
NPEGEL					Interventions for CWSN			14,911,578	14,093,559	
KGBV			8,890	15,881	Innovation Head			3,966,658		
Miscellaneous Receipts			366,628	622,544	SMC/PRI Training				1,439,980	
Expenditure of district and sub-district level adjusted against advance					Civil Works			158,938,383		
Advance for district and sub-district level programme activities adjusted					Management			51,225,220	56,872,149	
Advance for state level programme activities adjusted					Community Mobilization			850,000		
Funds refunded by districts and sub-district level					NPEGEL					
Loan					KGBV			3,175,881	3,083,333	
Remittance in Transit					State Component :		VI			
Advance Recovered					SIEMAT					
Difference in opening Cash & Bank					Management & MIS, others			14,774,039	16,535,279	
					REMS			2,000,000	280,000	
					Closing Balance :		II			
					Cash in hand (District)			290,055	157,510	
					Cash at bank (District)			11,922,544	13,048,374	
					Cash in hand (State)			3,497,577	2,500,421	
					Cash at bank (State)			40,681,997	370,995,405	
					Advance Outstanding			62,106,197		
TOTAL			1,491,835,860	1,615,784,484	TOTAL			1,491,835,860	1,615,784,484	

In terms of our report of even date

For Anil Hitesh & Associates

Firm Reg. No. 32540FE

Chartered Accountants



C.A. Anil Jain

Proprietor

Mem. No. 057336

CAG Emp. No. 354

Shuachlan
State Project Director

Mizoram SSA Mission

State Project Director

Mizoram SSA Mission

Mizoram : Aizawl

Place: Silchar

Date: The 4th Day of October, 2016

**MIZORAM SSA MISSION
AIZAWL, MIZORAM**

		SCHEDULE-I (Amount in ₹)	
		FIXED ASSETS	
Sl. No.		Cost as on 1.4.2015	Cost as on 31.3.2016
1	Civil Works	1,702,762,415	1,861,700,798
2	Furniture	2,667,838	2,667,838
3	Vehicle	2,093,078	2,093,078
4	Equipments	81,150,571	81,150,571
5	NPEGEL	746,000	746,000
6	KGBV	2,400,000	2,400,000
	TOTAL	1,791,819,902	1,950,758,285
		158,938,383	



**ANNEXURE XX
AIZAWL, MIZORAM**

SCHEDULE-II

CLOSING BALANCE AS AT 31ST MARCH, 2016

(Amount in ₹)

S.NO	PARTICULARS	SSA		KGBV		TOTAL
		BANK	CASH	BANK	CASH	
A	STATE PROJECT OFFICE	40,681,997.00	3,497,577.00	-		44,179,574.00
	SUB TOTAL	40,681,997.00	3,497,577.00	-	-	44,179,574.00
B	DISTRICT OFFICES					
1	Aizawl	578,788.00	22,445.00		-	601,233.00
2	Champhai	1,471,669.00	53,342.00		-	1,525,011.00
3	Kolasib	2,651,872.00	-		-	2,651,872.00
4	Lawngtlai	984,672.00	10,000.00		-	994,672.00
5	Lunglei	192,660.00	-	8,890.00	-	201,550.00
6	Mamit	2,248,729.00	83,918.00		-	2,332,647.00
7	Saiha	500,697.00	101,924.00			602,621.00
8	Serchhip	3,288,893.00	14,100.00		-	3,302,993.00
	SUB TOTAL	11,917,980.00	285,729.00	8,890.00	-	12,212,599.00
	GRAND TOTAL(A+B)	52,599,977.00	3,783,306.00	8,890.00		56,392,173.00



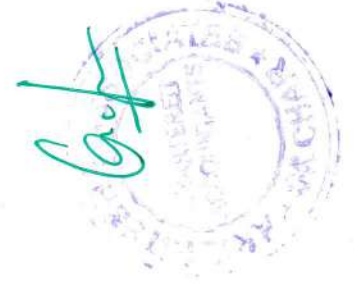
ANNEXURE XX
AIZAWL, MIZORAM

SCHEDULE-III

GRANT IN ADD RECEIVED DURING THE YEAR 2015-16

S.NO	SANCTION LETTER NO. & DATE	GOVT. OF INDIA	GOVT. OF MIZORAM	TOTAL
1	No.F.3-2/2015 - EE.8 (I) of 18.05.2015	492,000		492,000
2	No.F.3-2/2015 - EE.8 (II) of 18.05.2015	189,000		189,000
3	No.F.3-2/2015 - EE.8 (III) of 18.05.2015	44,390,000		44,390,000
4	No.F.3-2/2015 - EE.8 (IV) of 18.05.2015	25,618,000		25,618,000
5	No.F.3-2/2015 - EE.8 (V) of 18.05.2015	202,000		202,000
6	No.F.3-2/2015 - EE.8 (VI) of 18.05.2015	22,374,000		22,374,000
7	No.G.24017/5/2015-EDN of 11.09.2015		95,960,000	95,960,000
8	No.F.3-2/2015 - EE.8 (I) of 19.10.2015	5,730,000		5,730,000
9	No.F.3-2/2015 - EE.8 (I) of 19.10.2015	517,780,000		517,780,000
10	No.F.3-2/2015 - EE.8 (II) of 19.10.2015	2,208,000		2,208,000
11	No.G.24017/6/2015-EDN of 28.01.2016		58,413,000	58,413,000
12	No.F.3-2/2015-EE.8(I) of 30.03.2016	2,970,000		2,970,000
13	No.F.3-2/2015-EE.8(I) of 30.03.2016	268,365,000		268,365,000
14	No.F.3-2/2015-EE.8(II) of 30.03.2016	1,145,000		1,145,000
15	No.F.3-2/2015-EE.8(III) of 30.03.2016	570,000		570,000
16	No.F.3-2/2015-EE.8(III) of 30.03.2016	51,498,000		51,498,000
17	No.F.3-2/2015-EE.8(IV) of 30.03.2016	220,000		220,000
	TOTAL	943,751,000	154,373,000	1,098,124,000

(Amount in ₹)



**ANNEXURE XX
AIZAWL, MIZORAM**

SCHEDULE-IV

INTEREST FOR THE YEAR ENDED 31ST MARCH, 2016

(Amount in ₹)

S.NO	PARTICULARS	SSA	KGBV	NPEGEL	TOTAL
A	STATE PROJECT OFFICE	3,639,346.00	-	-	3,639,346.00
	SUB TOTAL	3,639,346.00	-	-	3,639,346.00
B	DISTRICT OFFICES				
1	Aizawl	209,713.00			209,713.00
2	Champhai	200,005.00			200,005.00
3	Kolasib	133,674.00			133,674.00
4	Lawngtlai	1,242,408.00			1,242,408.00
5	Lunglei	542,663.00	8,890.00		551,553.00
6	Mamit	296,221.00			296,221.00
7	Saiha	153,131.00			153,131.00
8	Serchhip	217,471.00			217,471.00
	SUB TOTAL	2,995,286.00	8,890.00	-	3,004,176.00
	GRAND TOTAL(A+B)	6,634,632.00	8,890.00	-	6,643,522.00



**ANNEXURE XX
AIZAWL, MIZORAM**

**SCHEDULE-V
MISCELLANEOUS RECEIPTS FOR THE YEAR ENDED 31ST MARCH, 2016
(Amount in ₹)**

S.NO	PARTICULARS	SSA	KGBV	NPEGEL	TOTAL
A	STATE PROJECT OFFICE	348,383.00	-	-	348,383.00
	SUB TOTAL	348,383.00	-	-	348,383.00
B	DISTRICT OFFICES				
1	Aizawl	300.00	-	-	300.00
2	Champhai	-	-	-	-
3	Kolasib	-	-	-	-
4	Lawngtlai	1,964.00	-	-	1,964.00
5	Lunglei	15,881.00	-	-	15,881.00
6	Mamit	-	-	-	-
7	Saiha	-	-	-	-
8	Serchhip	100.00	-	-	100.00
	SUB TOTAL	18,245.00	-	-	18,245.00
	GRAND TOTAL(A+B)	366,628.00	-	-	366,628.00



MIZORAM SSA MISSION
AIZAWL, MIZORAM
District-wise Expenditure 2015-2016

Sl. No.	Intervention	Aizawl (Rs.)	Champhai (Rs.)	Kolasib (Rs.)	Lawngtlai (Rs.)	Lunglei (Rs.)	Mamit (Rs.)	Saiha (Rs.)	Serchhip (Rs.)	SPO (Rs.)	Total Expenditure (Rs.)
1	Residential Hostel	3,619,794	1,952,500	1,982,500	4,691,330	1,982,500	4,762,500	1,670,000	1,800,000	-	22,461,124
2	Special Training (mainstreaming of OoSC)	1,724,500	1,377,630	1,783,615	14,926,666	13,257,091	2,903,100	1,677,799	1,002,560	105,000	38,757,961
3	Free Text Book	530,100	326,800	282,450	403,050	424,950	325,000	601,230	225,000	18,848,976	21,967,556
4	Provision of 2 sets of Uniform	8,726,400	5,764,800	3,906,800	6,835,200	7,398,400	5,623,600	3,188,400	1,726,400	-	43,170,000
5	Teaching Learning Equipment (TLE)	-	-	-	-	-	-	-	-	-	-
6	Teacher Salary	100,983,398	92,107,830	88,501,175	148,400,000	156,975,000	139,841,560	58,620,000	22,267,312	5,862,400	813,558,675
7	Training	924,300	384,475	256,000	570,375	656,500	366,775	-	192,400	-	3,350,325
8	BRC	20,301,613	14,179,160	7,364,505	14,780,000	15,680,000	9,905,620	7,015,000	6,895,000	450,000	96,570,898
9	CRG	17,533,252	6,964,280	2,700,000	6,118,000	7,728,000	5,258,160	3,542,000	3,744,000	-	53,587,692
10	School Grant	2,966,000	1,587,000	1,008,000	2,142,000	2,653,000	1,517,000	1,087,000	784,000	-	13,744,000
11	Computer Aided Education	-	-	-	-	-	-	-	-	-	-
13	Teachers' Grant	-	-	-	-	-	-	-	-	-	-
14	REMS	-	-	-	-	-	-	-	-	-	-
15	Maintenance Grant	3,592,500	1,972,500	1,170,000	2,752,500	2,925,000	1,717,500	1,275,000	922,500	-	16,327,500
16	Interventions for CWSN	2,864,925	2,671,650	977,040	1,337,926	2,941,300	1,840,000	1,163,400	729,463	385,874	14,911,578
17	Innovation Head	499,300	499,995	500,000	500,000	500,000	500,000	467,363	500,000	-	3,966,658
18	SMC/PRI Training	-	-	-	-	-	-	-	-	-	-
19	Civil Works	1,780,000	1,266,690	-	74,933,100	26,952,750	127,993	27,621,000	24,725,250	1,531,600	158,938,383
20	Management	8,187,716	6,185,874	4,900,539	7,211,758	8,041,563	6,723,954	4,312,925	3,583,349	2,077,542	51,225,220
21	Community Mobilization	-	250,000	-	250,000	100,000	250,000	-	-	-	850,000
21	State Component:	174,233,798	137,491,184	115,332,624	285,851,905	248,216,054	181,662,262	112,241,117	69,097,234	29,261,392	1,353,387,570
	Research & Evaluation	-	-	-	-	-	-	-	-	2,000,000	2,000,000
	Management & MIS, Others	-	-	-	-	-	-	-	-	14,774,039	14,774,039
	State SSA Total	174,233,798	137,491,184	115,332,624	285,851,905	248,216,054	181,662,262	112,241,117	69,097,234	46,035,431	1,370,161,609
22	NPEGL	-	-	-	-	-	-	-	-	-	-
23	KGBV	-	-	-	-	3,175,881	-	-	-	-	3,175,881
	TOTAL (SSA+NPEGL)	174,233,798	137,491,184	115,332,624	285,851,905	251,391,935	181,662,262	112,241,117	69,097,234	46,035,431	1,373,337,490

In terms of our report of even date
For Anil Hitesh & Associates
Firm Reg. No. 3254/GE
Chartered Accountants



C.A. Anil Jain
Proprietor
Mem. No. 057336

Anil Hitesh & Associates

State Project Director
Mizoram SSA Mission

State Project Director
Mizoram SSA Mission
Mizoram : Aizawl

Place: Silchar
Date: The 4th Day of October, 2016

**ANNEXURE XX
AIZAWL, MIZORAM**

SCHEDULE-VII

OPENING BALANCE FOR THE YEAR 2015-16

(Amount in ₹)

S.NO	PARTICULARS	SSA		KGBV		TOTAL
		BANK	CASH	BANK	CASH	
A	STATE PROJECT OFFICE	370,995,405.00	2,500,421.00	-	-	373,495,826.00
	SUB TOTAL	370,995,405.00	2,500,421.00	-	-	373,495,826.00
B	DISTRICT OFFICES					
1	Aizawl	1,380,465.00	-	-	-	1,380,465.00
2	Champhai	2,053,923.00	27,105.00	-	-	2,081,028.00
3	Kolasib	1,331,655.00	-	-	-	1,331,655.00
4	Lawngtlai	1,683,618.00	27,661.00	-	-	1,711,279.00
5	Lunglei	408,009.00	2,000.00	15,881.00	-	425,890.00
6	Mamit	3,788,452.00	83,320.00	-	-	3,871,772.00
7	Saiha	201,654.00	7,324.00	-	-	208,978.00
8	Serchhip	2,184,717.00	10,100.00	-	-	2,194,817.00
	SUB TOTAL	13,032,493.00	157,510.00	15,881.00	-	13,205,884.00
	GRAND TOTAL(A+B)	384,027,898.00	2,657,931.00	15,881.00	-	386,701,710.00



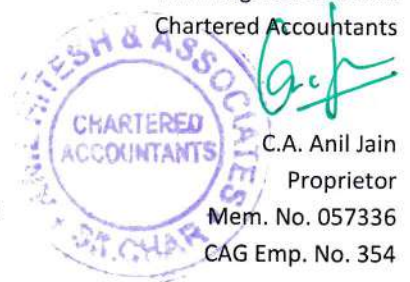
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**Sarva Shiksha Abhiyan
Summary Budget Analysis (Entire Program)
For the Financial year ending on 31.03.2016
Name of the State : Mizoram**

(Rs. in lakhs)

S. No.	AWP&B 2015-2016	Opening Balance for the year	Releases by GOI	Releases by State	Reported Expenditure
1	2,072,349,331	386,701,710	943,751,000	154,373,000	1,373,337,490

In terms of our report of even date
For Anil Hitesh & Associates
Firm Reg. No. 325406E
Chartered Accountants



C.A. Anil Jain
Proprietor
Mem. No. 057336
CAG Emp. No. 354

Place: Silchar
Date: The 4th Day of October, 2016

D. M. Aizawl
State Project Director
Mizoram SSA Mission
Mizoram : Aizawl

SARVA SHIKSHA ABHIYAN

For the Financial year ending on: 31.3.2016

Mizoram

₹)

S. No.	Opening balance for the year	Releases	Reported Expenditure
	2	3	4
1	386,701,710	1,098,124,000	1,373,337,490
	386,701,710	1,098,124,000	1,373,337,490

In terms of our report of even date

For Anil Hitesh & Associates

Firm Reg. No. 325406E

Chartered Accountants

C.A. Anil Jain

Proprietor

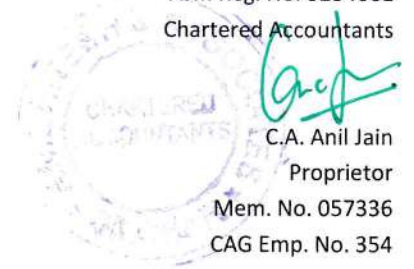
Mem. No. 057336

CAG Emp. No. 354

Place: Silchar

Date: The 4th Day of October, 2016

Amal Kumar
State Project Director
State Project Director
Mizoram SSA Mission
Mizoram : Aizawl



**SARVA SHIKSHA ABHIYAN
Summary Budget Analysis (Entire Program)
For the Financial year ending on 31.03.2016**

Name of the State: Mizoram

(Amount in ₹)

S. No	Expenditure by Activity	Full Financial Year 2015-2016
1	Residential Schools	22,461,124
2	Special Training (mainstreaming of OoSC)	38,757,961
3	Free Text Book	21,967,556
4	Provision of 2 sets of Uniform	43,170,000
5	Teaching Learning Equipment (TLE)	-
6	Teacher Salary	813,558,675
7	Teacher Salary FY 2013-14	-
8	Training	3,350,325
9	BRC	96,570,898
10	CRC	53,587,692
11	Computer Aided Education	-
12	Teachers' Grant	-
13	School Grant	13,744,000
14	REMS	-
15	Maintenance Grant	16,327,500
16	Interventions for CWSN	14,911,578
17	Innovation Head	3,966,658
18	SMC/PRI Training	-
19	Civil Works	158,938,383
20	Management	52,075,220
21	NPEGEL	-
22	KGBV	3,175,881
23	State Component	16,774,039
24	National Component	
Total		1,373,337,490

In terms of our report of even date

For Anil Hitesh & Associates

Firm Reg. No. 325406E

Chartered Accountants



 C.A. Anil Jain
 Proprietor
 Mem. No. 057336
 CAG Emp. No. 354

Place: Silchar

Date: The 4th Day of October, 2016


 State Project Director
 Mizoram SSA Mission
 Mizoram : Aizawl

MIZORAM SSA MISSION

AIZAWL, MIZORAM

SIGNIFICANT ACCOUNTING POLICY AND NOTES ON ACCOUNTS

SIGNIFICANT ACCOUNTING POLICY

1. The Financial Statement are prepared in historical cost conventions under cash system.
2. Fixed Assets are stated at cost.
3. No depreciation is provided in books of accounts.
4. Stock of consumable and non-consumable items as on 31.03.2016 is treated as utilized.

NOTES ON ACCOUNTS

1. District wise bifurcation of Fixed Assets not incorporated in accounts at SPO level.





Anil Jain

B.Com (Hons), FCA, Grad CWA, DISA (ICA)

Anil Hitesh & Associates

Chartered Accountants

MANAGEMENT LETTER

To
The State Project Director
Mizoram SSA Mission
Aizawl, Mizoram

Sub: Management Letter – Audit for the year 2015-2016.

Dear Sir,

We have completed the audit of accounts of **MIZORAM SSA MISSION, Top Floor, Directorate of School Education Building, Mc Donald Hill, Zarkawt, Aizawl-796007** for the financial year 2015 - 2016 and have checked and verified the records of as detailed out in **Annexure-2** attached with management letter. In this context, we would like to place before you, the following SMC wise, CRC wise, BRC wise, District wise and SPO level observations, comments and suggestions in addition to those appearing in our audit report of even date for your perusal and taking appropriate steps:

1. Give comments and observations on the Accounting Records, Systems and Controls that were examined during the course of Audit.

We have examined Cash Book, General Ledger, Journal Register, Stock Book, Cheque Issue Register and Fund Received Register and found them in order subject to our comment in Annexure -1 attached with the Management Letter.

2. Identify specific deficiencies and areas of weakness in system and controls and make recommendation for their improvement.

The matters have been set out in detail in Annexure -1 attached with the Management Letter.



BARAK MARKET 1ST FLOOR, N.S. AVENUE, RANGIRKHARI, SILCHAR - 788 005

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FIRM Regn No. 325406E

PAN - ABLPJ5549F

Service Tax Regn No ABLPJ5549FST001



Anil Jain

B.Com (Hons), FCA, Grad CWA, DISA (ICA)

Anil Hitesh & Associates

Chartered Accountants

3. Report on the degree of compliance of each of the financial covenants on the financial agreement, legal financial obligations and commitments and give comments, if any on the internal & external matters affecting such compliance.

None to report.

4. Communicate matters that have come to attention during the audit, which might have a significant impact on the implementation of the project.

As per the checks conducted and as per the information provided, no such matters were noticed.

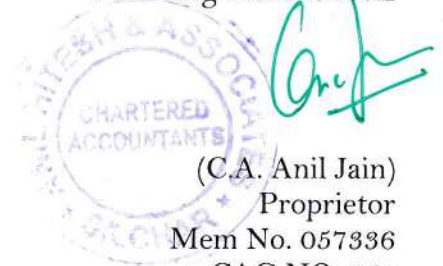
5. Bring to the management's attention any other matters that auditors consider pertinent.

The matters have been set out in details in Annexure -1 attached with the Management Letter.

Place : Silchar

Date : The 4th Day of October, 2016

For Anil Hitesh & Associates
Chartered Accountants
Firm Reg No. 325406E



(C.A. Anil Jain)
Proprietor
Mem No. 057336
CAG NO. 354

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PAN - ABLPJ5549F Service Tax Regn No ABLPJ5549FST001

MIZORAM SSA MISSION
AIZAWL, MIZORAM

OBSERVATIONS / SUGGESTIONS ON SMCs/ VECs

Annexuer-1

Observations	Name of Districts							
	Aizawl	Champhai	Kolashib	Lawngtlai	Lunglei	Mamit	Saiha	Serchhip
1. Invoices/Bills does not contain name of SMC's in many cases	A	A	A	A	A	A	A	A
2. Self made bills in plain paper without seal of vendor were found in many cases	A	A	A	A	A	A	A	A
3. Fixed Assets register were not properly maintained by many SMC's	A	A	A	A	A	A	A	A
4. Interest ledger account is not maintained by many SMC's	A	A	A	A	A	A	A	A
5. In some cases Signature of appropriate authority is not appearing in Cash Book.	A	NA	A	NA	A	A	A	A
6. In few cases Bank Account is in name of operators of Account in place of SMCs/ VECs.	A	A	NA	NA	NA	A	NA	A
7. In most of cases paymnet is made by cash or bearer cheque for Uniform.	A	A	A	A	A	A	A	A
8. In some cases SMCs did not prepare Utilisation Certificates.	NA	NA	NA	A	A	NA	A	NA
9. Cash withdrawal not in accordance with payment.	A	A	A	A	A	A	A	A

A --- > implies applicability of observation to corresponding district
NA ---> implies non applicability of observation to corresponding district



MIZORAM SSA MISSION
AIZAWL, MIZORAM

OBSERVATIONS / SUGGESTIONS ON CRCs

Annexuer-1

Observations	Name of Districts								
	Aizawl	Champhai	Kolashib	Lawngtlai	Lunglei	Mamit	Saiha	Serchhip	
1. Bill/ Invoices/ Cash memos doesnot contain the name of CRC.	A	NA	A	NA	A	A	A	A	A
2. Interest Ledger Account is not maintained by many CRCs.	A	NA	A	NA	NA	A	A	A	A
3. In some cases Bank Account is in name of operators of Account in place of CRC	NA	NA	NA	NA	NA	A	NA	NA	NA
4. Cash withdrawal is not in accordance with payment.	A	NA	A	NA	A	A	A	A	NA
5. In most of cases paymnet is made by cash or bearer cheque.	A	A	A	A	A	A	A	A	A
6. Revenue Stamp affixation is not in accordance with notification. No G25022/52/08- FEA Dated 18.02.2011 issued by Finance Department (Economic affairs), Government of Mizoram.	NA	NA	NA	NA	A	A	A	A	A
7. Non maintenance of Stock and Fixed Assets Register in some CRCs.	A	NA	A	NA	NA	A	A	A	A
8. Vehicle Hire Charges voucher doesnot contain details of visit and purpose of visit.	A	NA	A	A	A	NA	A	A	NA
9. Self made bills in plain paper without seal of vendor were found in many cases	A	A	A	A	A	A	A	A	A

A --- > implies applicability of observation to corresponding district
NA ---> implies non applicability of observation to corresponding district



MIZORAM SSA MISSION
AIZAWL, MIZORAM

OBSERVATIONS/ SUGGESTIONS ON BRCs

Annexure-1

Observations	Name of Districts									
	Aizawl	Champhai	Kolashib	Lawngtlai	Lunglei	Mamit	Saiha	Serchhip		
1. Bills/ Invoices/ Cash Memos doesnot contain the name of BRC in few cases	A	A	A	A	NA	A	A	A		
2. Revenue Stamp affixation is not in accordance with notification. No G25022/52/08- FEA Dated 18.02.2011 issued by Finance Department (Economic affairs), Government of Mizoram.	A	NA	A	NA	NA	A	NA	NA		NA
3. Self made bills were found in some cases.	A	NA	A	A	A	A	NA	NA		NA
4. Each Journal Voucher doesnot contain signature of appropriate authority.	NA	NA	A	A	A	NA	A	A		A
5. In most cases payment is made by cash or bearer cheque.	A	A	A	A	A	A	A	A		A

A --- > implies applicability of observation to corresponding district
NA ---> implies non applicability of observation to corresponding district

contd...



MIZORAM SSA MISSION
AIZAWL, MIZORAM

OBSERVATIONS/ SUGGESTIONS ON BRCs

Annexuer-1

Observations	Name of Districts									
	Aizawl	Champhai	Kolashib	Lawngtlai	Lunglei	Mamit	Saiha	Serchhip		
6. No Training Register maintained.	A	NA	A	NA	A	A	A	A		
7. Vehicle Hire Charges voucher doesnot contain details of visit and purpose of visit.	A	NA	A	A	A	A	A	A		
8. Few BRCs did not maintained Fixed Assets Register and Stock Register .	A	NA	NA	A	NA	NA	A	A		
9. Stock Register not as per format as prescribed in manual on F M & P.	A	NA	NA	A	NA	NA	A	A		
10. Grouping of Ledgers in tally software not proper.	A	NA	NA	NA	A	NA	NA	A		
11. In some cases stock items are not entered in Stock Register.	A	NA	A	NA	A	A	A	A		
12. Accounts maintained partly in computer system and partly manual.	A	NA	NA	A	A	A	NA	NA		

A ---> implies applicability of observation to corresponding district
NA ---> implies non applicability of observation to corresponding district



MIZORAM SSA MISSION
AIZAWL, MIZORAM
OBSERVATIONS/ SUGGESTIONS ON DPOs

Annexuer-1

Observations	Name of Districts							
	Aizawl	Champhai	Kolashib	Lawngtlai	Lunglei	Mamit	Saiha	Serchhip
1. We suggest for introduction of two additional columns in Stock Register atleast for high value stock. a) Reference of purchase voucher/ payment voucher number. b) Maintenance of Requisition Slip for issue of stock.	A	A	A	A	A	A	A	A
2. We suggest for introduction of one additional column in Advance Register. a) Journal voucher reference column	A	A	A	A	A	A	A	A
3. Following Register as prescribed by manual on FM & P not maintained. a) Training and workshop programme. b) Register of outstanding Audit objection.	A	A	A	A	A	A	A	A

A --- > implies applicability of observation to corresponding district
NA ---> implies non applicability of observation to corresponding district



contd...

MIZORAM SSA MISSION
AIZAWL, MIZORAM

OBSERVATIONS/ SUGGESTIONS ON DPOS

Annexure-1

Observations	Name of Districts									
	Aizawl	Champhai	Kolashib	Lwngtlai	Lunglei	Mamit	Saiha	Serchhip		
4. VAT has not been deducted on supply of materials nor Form 38 has been obtained from the suppliers which is not in accordance with VAT Laws of Mizoram.	A	A	A	A	A	A	A	A		
5. Non Deduction of TDS on Professional Fees.	NA	NA	NA	NA	NA	NA	A	NA		
6. In many cases bills/ invoices/ cash memos does not contain the name of DPO and date.	A	A	A	A	A	A	A	A		
7. Ledger Accounts are not appropriately grouped in Tally Software.	A	NA	NA	NA	A	NA	NA	NA		
8. Journal Entries are not passed on the date of receipt of Utilisation Certificate.	A	NA	A	A	A	A	A	A		
9. Journal Voucher not initialed by appropriate authority.	A	A	A	A	A	A	A	A		
10. Vehicle log book not maintained.	NA	NA	A	A	A	A	A	A		

A --- > implies applicability of observation to corresponding district
NA ---> implies non applicability of observation to corresponding district



contd...

MIZORAM SSA MISSION
AIZAWL, MIZORAM

OBSERVATIONS/ SUGGESTIONS ON DPOs

Annexuer-1

Observations	Name of Districts							
	Aizawl	Champhai	Kolashib	Lawngtlai	Lunglei	Mamit	Saiha	Serchhip
11. In most of the cases payments are made by cash or bearer cheque.	A	A	A	A	A	A	A	A
12. Ledger and Journal is not appropriately maintained.	NA	NA	NA	NA	A	NA	NA	NA
13. Fixed Assets/ Stock Register is not appropriately maintained.	NA	NA	A	A	A	A	A	NA
14. Revenue Stamp affixation is not in accordance with Notification No.G25022/52/08- FEA Dated 18.02.2011 issued by Finance Department (Economic affairs), Government of Mizoram.	A	A	A	A	A	A	A	A
15. Cash is withdrawn from bank for expenditure purpose inspite of cash in hand.	A	A	A	A	A	A	A	A
16. Closing stock of consumable & non consumable items is treated as expenditure	A	A	A	A	A	A	A	A
17. We suggest to introduce printing of Journal voucher from tally software & where manual accounts maintained printed journal voucher should be maintained.	A	A	A	A	A	A	A	A
19. Wherever tally is used supplementary accounts should be continued by extending the period of accounts in place of transferring the closing balance to supplementary accounts.	A	NA	NA	NA	A	A	A	A



A --- > implies applicability of observation to corresponding district
NA ---> implies non applicability of observation to corresponding district

MIZORAM SSA MISSION
AIZAWL, MIZORAM

OBSERVATIONS / SUGGESTIONS ON SPO

Annexuer-1

1. In most of the cases the bills of vendors does not indicate TIN number and serial number of bills for purchase of stocks both consumable & non consumable.
2. We suggest for introduction of two additional coloumns in Stock Register atleast for high value stock.
 - a) Reference of purchase voucher/ payment voucher number.
 - b) Maintenance of Requisition Slip for issue of stock.
3. In most of cases appropriate supporting documents not available for distribution of free Text Books.
4. Ledger Accounts are not appropriately grouped in Tally Software.
5. Journal Entries are not passed on basis of receipt of utilisation certificate but are passed on one particular date .
6. We suggest for introduction of one additional coloumn in Advance Register.
 - a) Journal Voucher Reference Number Column.
7. Cash is withdrawn from bank for expenditure purpose inspite of cash in hand.
8. Physical verification report in respect of Fixed Assets and stock not produce for verification before us.

contd...



MIZORAM SSA MISSION
AIZAWL, MIZORAM

OBSERVATIONS / SUGGESTIONS ON SPO

Annexuer-1

9. District wise bifurcation of Fixed Assets not available.
10. Non deposit of DD & Cheques obtained as security in bank account may result in non realization in case of default by the person giving Security Deposit.
11. Following register as prescribed by manual on FM & P not maintained.
a) Training and workshop programme.
b) Register of outstanding Audit objection.
12. Non deduction of TDS for payment made to Assam State Text Book Production & Publication Limited is not in accordance with section 194C of the Income Tax Act , 1961
13. Other income includes Rs 1,00,274.00 being reversal of unencashed cheques relating to earlier years.



**MIZORAM SSA MISSION
AIZAWL, MIZORAM**

Annexure-2

**SUMMARY REPORT OF AUDIT OF
SPO, DPOs , BRCs, CRCs AND SMCs FOR THE YEAR 2015-2016**

S.NO	PARTICULARS	SPO/DPO	SMC	CRC	BRC	TOTAL
A	STATE PROJECT OFFICE	1	-	-	-	1
	SUB TOTAL	1	-	-	-	1
B	DISTRICT OFFICES					
1	Aizawl	1	192	55	5	252
2	Champhai	1	128	23	4	155
3	Kolasib	1	69	10	2	81
4	Lawngtlai	1	127	19	4	150
5	Lunglei	1	286	24	4	314
6	Mamit	1	94	17	3	114
7	Saiha	1	79	11	2	92
8	Serchhip	1	48	12	2	62
	SUB TOTAL	8	1023	171	26	1220
	GRAND TOTAL(A+B)	9	1023	171	26	1221



**MIZORAM SSA MISSION
AIZAWL, MIZORAM**

**SUMMARY REPORT OF AUDIT COMPLIANCE OF PREVIOUS YEAR
AUDITORS REPORT UPTO FINANCIAL YEAR 2015 - 2016**

Name of State: Mizoram

Year	No. of Observation outstanding	No. of Observation Dropped by the Auditors	No. of Observation Outstanding
2008-09	16	15	1
2009-10	12	10	2
2010-11	11	8	3
2011-12	21	16	5
2012-13	8	5	3
2013-14	12	10	2
2014-15	15	0	15
TOTAL	95	64	31





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Anil Hitesh & Associates

Chartered Accountants

PROCUREMENT CERTIFICATE

This is to certify that we have gone through the procurement procedure used in MIZORAM SSA MISSION, Top Floor, Directorate of School Education Building, Mc Donald Hill, Zarkawt, Aizawl 796007 and based on the audit of the records for the year 2015-16 and inputs from the district's audit reports, we are satisfied that the procurement procedure prescribed in the Manual on Financial Management and procurement under SSA have been followed.

Place : Silchar
Date : The 4th Day of October, 2016

For Anil Hitesh & Associates
Chartered Accountants
Firm Reg No. 325406E



(C.A. Anil Jain)
Proprietor
Mem No. 057336
CAG NO. 354

BARAK MARKET 1ST FLOOR, N.S. AVENUE, RANGIRKHARI, SILCHAR - 788 005

☎ : (03842) 221678 (O), 221641, 224714 (R), ☎ : +91 94350 71316, E-mail : aniljain69@hotmail.com

PAN - ABLPJ5549F

**DETAILS OF OUTSTANDING ADVANCES AT SPO AND DPO/Sub-DPO
LEVEL WITH TIME PERIOD OF PENDENCY**

Level	Name of Office	Time period of pendency (Day)
State Level	State Project Office	171
District Level	Aizawl	91
	Champhai	92
	Kolasib	92
	Lawngtlai	0
	Lunglei	92
	Mamit	91
	Saiha	0
	Serchhip	91
Block Level	Aibawk	91
	Chhingaveng	91
	Bawnkang	91
	Darlawn	91
	Saitual	91
	Sikulpuikawn	91
	Champhai	0
	Ngopa	0
	Khawbung	0
	Khawzawl	0
	Kawnpui	0
	Kolasib	0
	Bungtlang S	0
	Kamalanagar	0
	Lawngtlai	0
	Sangau	0
	Bunghmun	0
	Hnathial	0
	Station	0
	Tlabung	0
	Mamit	0
	Reiek	0
	W.Phaileng	0
	Zawlnuam	0
	Tuipang	0
	Saiha	0
	E.Lungdar	0
	Serchhip	0



