

# **CONSOLIDATED AUDITED STATEMENT OF ACCOUNTS & REPORT OF**

**SARVA SHIKSHA ABHIYAN  
STATE OF NAGALAND**

**FOR THE YEAR ENDED 31<sup>st</sup> MARCH, 2017**

**Auditors :**

**PRALAY & ASSOCIATES**  
**CHARTERED ACCOUNTANTS**  
2nd Floor, House No. 93, Hari Bhawan  
Barthakur Mill Road, Guwahati - 781 007  
Ph: 2466713 (O), 2341366,(R)  
Mobile : 98640-96713  
E-mail : capralay@gmail.com

**Utilization Certificate under SSA, NPEGEL & KGBV for the year ended  
31<sup>st</sup> March, 2017**

Name of the State : NAGALAND

Sl. No	Letter No. & Date	(in ₹) TOTAL
<b>1</b>	<b>Opening Balances :</b>	
	Cash and Bank Balances	11,48,97,023.02
	Advances	22,91,90,597.12
	Fund-in-Transit	42,09,60,563.00
	<b>TOTAL OPENING BALANCES :</b>	<b>76,50,48,183.14</b>
<b>2.</b>	<b>Grants-in Aid from MHRD:</b>	
	NO.F.12-1/2016-EE.14 DT. 10th MAY, 2016	25,96,62,000.00
	NO.F.12-1/2016-EE.14 DT. 10th MAY, 2016	3,38,000.00
	NO.F.12-1/2016-EE.14 DT. 11th NOVEMBER, 2016	7,55,000.00
	NO.F.12-1/2016-EE.14 DT. 11th NOVEMBER, 2016	51,29,79,000.00
	NO.F.12-1/2016-EE.14 DT. 11th NOVEMBER, 2016	6,76,12,000.00
	NO.F.12-1/2016-EE.14 DT. 16th FEBRUARY, 2017	23,11,88,800.00
	<b>Total Grants from Government of India</b>	<b>1,07,25,34,800.00</b>
<b>3.</b>	<b>Grants from Government of Nagaland</b>	
	EDS/SSA-10%/005-2009 DT. 1st AUGUST, 2016	9,71,06,000.00
	DSE/SSA-10%/005-2009(Vol-1) DT. 22nd DECEMBER, 2016	2,88,89,000.00
	DSE/EXPDR-SSA/2015 DT. 14th MARCH, 2017	6,45,94,000.00
	<b>Total Grants from Government of Nagaland</b>	<b>19,05,89,000.00</b>
<b>4.</b>	Bank Interest	1,55,14,024.00
<b>5.</b>	Other Receipts	13,601.00
<b>6.</b>	<b>Total : (4+5)</b>	<b>1,55,27,625.00</b>
	<b>GRAND TOTAL = (1+2+3+6)</b>	<b>204,36,99,608.14</b>
<b>7.</b>	<b>Utilization of Funds</b>	<b>1,77,16,93,799.82</b>
<b>8.</b>	<b>Closing Cash and Bank Balances</b>	<b>8,68,40,438.15</b>
<b>9.</b>	<b>Closing Balance of Advances</b>	<b>16,40,92,107.17</b>
<b>10.</b>	<b>Fund-in-Transit</b>	<b>2,10,73,263.00</b>

Certified that out of ₹ 107,25,34,800.00 (Rupees One Hundred Seven Crore Twenty Five Lakhs Thirty Four Thousand Eight Hundred) only of grant-in-aid sanctioned during the year 2016-17 in favour of SSA and KGBV vide Ministry of Human Resource Development, Department of School Education and Literacy Letter Nos. noted against each and ₹ 19,05,89,000.00 (Rupees Nineteen Crore Five Lakhs Eighty Nine Thousand) only received as State share from the State Government vide letter Nos. noted against each and ₹ 1,55,27,625.00 (Rupees One Crore Fifty Five Lakhs Twenty Seven Thousand Six Hundred Twenty Five) only on account of interest earned and other receipts during the period 2016-17 and ₹ 76,50,48,183.14p (Rupees Seventy Six Crores Fifty Lakhs Forty Eight Thousand One Hundred Eighty Three and Paise Fourteen) only on account of unspent balances of the previous year a sum of ₹ 177,16,93,799.82 (Rupees One Hundred Seventy Seven Crores Sixteen Lakhs Ninety Three Thousand Seven Hundred Ninety Nine and Paise Eighty Two) only has been utilized for the purpose for which it was sanctioned and that the balance of ₹ 27,20,05,808.32p (Rupees Twenty Seven Crores Twenty Lakhs Five Thousand Eight


**Hundred Eight and Paise Thirty Two)** only remains unutilized at the end of the year will be adjusted towards the grants-in-aid payable during the next year **2017-2018**.

It is also certified that out of amount ₹ 27,20,05,808.32p (**Rupees Twenty Seven Crores Twenty Lakhs Five Thousand Eight Hundred Eight and Paise Thirty Two**) only shown as unutilized, accounts for an amount of ₹ 16,40,92,107.17 (**Rupees Sixteen Crores Forty lakhs Ninety Two Thousand One Hundred Seven and Paise Seventeen**) only are yet to be received from the implementing units/agencies as per details enclosed, which has been allowed to be carried forward.

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

Kinds of checks exercised

1. Audited Statement of accounts (Copy Attached)
2. Utilisation Certificate
3. Progress Report (Copy enclosed)

  
Signature with rubber stamp  
State Mission Director  
Salva Shiksha Abhiyan  
Nagaland Education Mission Society  
Nagaland : Kohima

Dated : 11<sup>th</sup> December, 2017

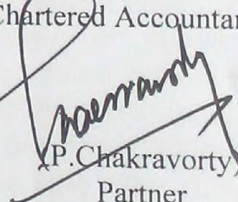
#### AUDITOR'S CERTIFICATE

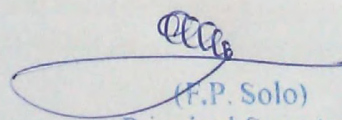
We certify that we have verified the above statement with the books and records produced before us for our verification and found the same has been drawn in accordance therewith.

Dated : 11<sup>th</sup> December, 2017



For PRALAY & ASSOCIATES  
Chartered Accountants

  
P. Chakravorty  
Partner  
Membership No. 056699  
FRN. No. 322918E

  
(F.P. Solo)  
Principal Secretary  
to the Govt. of Nagaland  
School Education & SCERT

**Utilization Certificate for Capital Expenditure under SSA for the year  
ended 31<sup>st</sup> March, 2017**

Name of the State : NAGALAND

(₹)

Sl. No	Letter No. & Date	
1.	<b>Opening Balances:</b>	
	Cash and Bank Balances	39,56,55,002.49
	Advances	22,90,70,256.12
	Fund-in-Transit from GOI	42,09,34,000.00
	<b>TOTAL OPENING BALANCE</b>	<b>1,04,56,59,258.61</b>
2.	<b>Grants-in Aid from MHRD:</b>	NIL
3.	<b>Total Grants from Government of Nagaland</b>	NIL
4.	Bank Interest	NIL
5.	Other Receipts	NIL
	<b>TOTAL = (4+5)</b>	NIL
6.	<b>GRAND TOTAL = (1+2+3+4+5)</b>	<b>1,04,56,59,258.61</b>
7.	<b>Utilization of Funds</b>	<b>31,22,50,516.06</b>
8.	<b>Closing Cash and Bank Balances</b>	<b>54,83,21,276.38</b>
9.	<b>Closing Balance of Advances</b>	<b>16,40,40,766.17</b>
10.	<b>Fund-in-Transit from GOI</b>	<b>2,10,46,700.00</b>

Certified that out of ₹ NIL (Rupees NIL) only of grant-in-aid sanctioned under Capital Head during the year 2016-17 in respect of SSA and KGBV vide Ministry of Human Resource Development, Department of School Education and Literacy Letter Nos. noted against each and ₹ NIL only received as State share from the State Government vide letter Nos. noted against each and ₹ NIL only on account of interest earned and other receipts during the period 2016-17 and ₹ 1,04,56,59,258.61p (Rupees One Hundred Four Crores Fifty Six Lakhs Fifty Nine Thousand Two Hundred Fifty Eight and Paise Sixty One) only on account of unspent balances of the previous year a sum of ₹ 31,22,50,516.06p (Rupees Thirty One Crores Twenty Two Lakhs Fifty Thousand Five Hundred Sixteen and Paise Six) only has been utilized for the purpose for which it was sanctioned and that the balance of ₹ 73,34,08,742.55 (Rupees Seventy Three Crores Thirty Four Lakhs Eight Thousand Seven Hundred Forty Two and Paise Fifty Five) only remains unutilized at the end of the year will be adjusted towards the grants-in-aid payable during the next year 2017-2018.


It is also certified that out of amount of ₹ ₹ 73,34,08,742.55 (Rupees Seventy Three Crores Thirty Four Lakhs Eight Thousand Seven Hundred Forty Two and Paise Fifty Five) only shown as unutilized, accounts for an amount of ₹ 16,40,40,766.17p (Rupees Sixteen Crores Forty Lakhs Forty Thousand Seven Hundred Sixty Six and Paise Seventeen) only are yet to be received from the implementing units/agencies as per details enclosed, which has been allowed to be carried forward.



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

Kinds of checks exercised

1. Audited Statement of accounts (Copy Attached)
2. Utilisation Certificate
3. Progress Report (Copy enclosed)

  
Signature with rubber stamp  
State Mission Director  
Sarva Shiksha Abhiyan  
SMD  
Nagaland Education Mission Society  
Nagaland : Kohima

Dated : 11<sup>th</sup> December, 2017

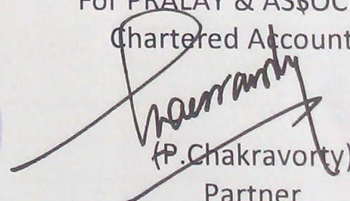
AUDITOR'S CERTIFICATE

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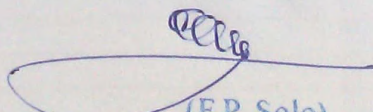
Dated : 11<sup>th</sup> December, 2017



For PRALAY & ASSOCIATES  
Chartered Accountants

  
(P. Chakravorty)  
Partner

Membership No. 056699  
FRN. No. 322918E

  
(F.P. Solo)  
Principal Secretary  
to the Govt. of Nagaland  
School Education & SCERT

## Utilization Certificate for General Expenditure under SSA, NPEGEL and KGBV for the year ended 31<sup>st</sup> March, 2017

Name of the State : NAGALAND

(₹)

Sl. No	Letter No. & Date	TOTAL
<b>1</b>	<b>OPENING BALANCES:</b>	
	Cash and Bank Balances	-28,07,57,979.47
	Unadjusted advances	1,20,341.00
	Fund-in-Transit from GOI	26,563.00
	Fund-in-Transit from GON	-
	<b>Total Opening Balances</b>	<b>-28,06,11,075.47</b>
<b>2.</b>	<b>Grants-in-Aid from MHRD</b>	
	NO.F.12-1/2016-EE.14 DT. 10th MAY, 2016	25,96,62,000.00
	NO.F.12-1/2016-EE.14 DT. 10th MAY, 2016	3,38,000.00
	NO.F.12-1/2016-EE.14 DT. 11th NOVEMBER, 2016	7,55,000.00
	NO.F.12-1/2016-EE.14 DT. 11th NOVEMBER, 2016	51,29,79,000.00
	NO.F.12-1/2016-EE.14 DT. 11th NOVEMBER, 2016	6,76,12,000.00
	NO.F.12-1/2016-EE.14 DT. 16th FEBRUARY, 2017	23,11,88,800.00
	<b>Total Grants from Government of India</b>	<b>1,07,25,34,800.00</b>
<b>3.</b>	<b>Grants from Government of Nagaland</b>	
	EDS/SSA-10%/005-2009 DT. 1st AUGUST, 2016	9,71,06,000.00
	DSE/SSA-10%/005-2009(Vol-1) DT. 22nd DECEMBER, 2016	2,88,89,000.00
	DSE/EXPDR-SSA/2015 DT. 14th MARCH, 2017	6,45,94,000.00
		<b>19,05,89,000.00</b>
<b>4.</b>	Bank Interest	1,55,14,024.00
<b>5.</b>	Other Receipts	13,601.00
	Total (4+5)	<b>1,55,27,625.00</b>
<b>6.</b>	<b>GRAND TOTAL: (1+2+3+4+5)</b>	<b>99,80,40,349.53</b>
<b>7.</b>	<b>Utilization of Funds</b>	<b>145,94,43,283.76</b>
<b>8.</b>	<b>Cash and Bank Balances</b>	<b>-46,14,80,838.23</b>
<b>9.</b>	<b>Closing Advances</b>	<b>51,341.00</b>
<b>10.</b>	<b>Fund-in-Transit</b>	<b>26,563.00</b>

Certified that out of ₹ 107,25,34,800.00 (Rupees One Hundred Seven Crores Twenty Five Lakhs Thirty Four Thousand Eight Hundred) only of grant-in-aid sanctioned under General Head during the year 2016-17 in respect of SSA and KGBV vide Ministry of Human Resource Development, Department of School Education and Literacy Letter Nos. noted against each and ₹ 19,05,89,000.00 (Rupees Nineteen Crores Five Lakhs Eighty Nine Thousand) only received as State share from the State Government vide letter Nos. noted against each and ₹ 1,55,27,625.00 (Rupees One Crore Fifty Lakhs Twenty Seven Thousand Six Hundred Twenty Five) only on account of interest earned and other receipts during the period 2016-17 and (-) ₹ 28,06,11,075.47 (Negative Rupees Twenty Eight Crores Six Lakhs Eleven Thousand Seventy Five and Paise Forty Seven) only on account of unspent balances of the previous year a sum of ₹ 145,94,43,283.76p (Rupees One Hundred Forty Five Crores Ninety Four Lakhs Forty Three Thousand Two Hundred Eighty Three and



Paise Seventy Six) only has been utilized for the purpose for which it was sanctioned and that the balance of (-) ₹ 46,14,02,934.23 (Negative Rupees Forty Six Crores Fourteen Lakhs Two Thousand Nine Hundred Thirty Four and Paise Twenty Three) only remains unutilized at the end of the year will be adjusted towards the grants-in-aid payable during the next year 2017-2018.

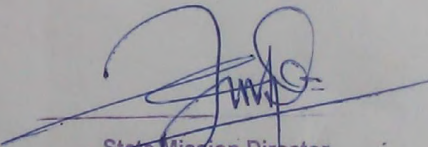
It is also certified that out of amount of (-) ₹ 46,14,02,934.23 (Negative Rupees Forty Six Crores Fourteen Lakhs Two Thousand Nine Hundred Thirty Four and Paise Twenty Three) only shown as unutilized, an amount of ₹ 51,341.00 (Rupees Fifty One Thousand Three Hundred and Forty One ) only are yet to be received from the implementing units/agencies as per details enclosed, which has been allowed to be carried forward.

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

**NOTE : Unutilized balance has been shown as negative since there was short release of fund under General Head during the year as compared to approved recurring expenditure and the shortfall in General Head was met out of grants received under Capital Head.**

Kinds of checks exercised

1. Audited Statement of accounts (Copy Attached)
2. Utilisation Certificate
3. Progress Report (Copy enclosed)

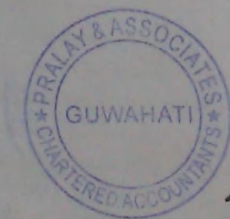
  
State Mission Director  
Signature with rubber stamp  
Nagaland Education Mission Society  
Nagaland : Kohima

Dated : 11<sup>th</sup> December, 2017

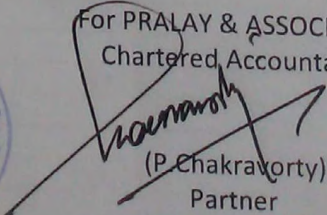
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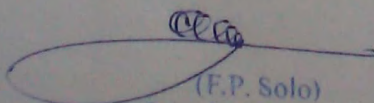
Dated : 11<sup>th</sup> December, 2017



For PRALAY & ASSOCIATES  
Chartered Accountants

  
(P. Chakravorty)  
Partner

Membership No. 056699  
FRN. No. 322918E

  
(F.P. Solo)  
Principal Secretary  
to the Govt. of Nagaland  
School Education & SCERT

## Consolidated Annual Financial Statement

(₹. in Lakhs)

State: Nagaland  
Year Ending : 31st March, 2017

SOURCE & APPLICATION		SSA	NPEGEL	KGBV	TOTAL
Opening Balance					
(a)	Cash in Hand	3.99	-	1.20	5.19
(b)	Cash at Bank	1,133.94	-	9.85	1,143.79
(c)	Unadjusted Advances	2,291.91	-	-	2,291.91
(d)	Fund in Transit	4,209.60	-	-	4,209.60
	<b>Total</b>	<b>7,639.44</b>	<b>-</b>	<b>11.05</b>	<b>7,650.49</b>
Source (Receipt)					
(a)	Source (Receipt)				
(b)	Funds Received from Government of India	10,725.34	-	-	10,725.34
(c)	Funds Received from State Government	1,905.89	-	-	1,905.89
(d)	Interest	153.57	-	1.57	155.14
(e)	Other Receipts	0.14	-	-	0.14
	<b>TOTAL Receipts</b>	<b>12,784.94</b>	<b>-</b>	<b>1.57</b>	<b>12,786.51</b>
APPLICATION (EXPENDITURE)					
		Approved AWP & B including Spill Over	Expenditure incurred		Savings/ (Excess)
1	Teacher Salary	12,717.76	11,652.12		1,065.64
2	BRC	669.42	390.23		279.19
3	CRC	299.50			299.50
4	Civil Works (including furniture and major repairs)	10,453.68	2,795.81		7,657.87
5	Special Training for Out of School Children	711.36	25.90		685.46
6	Remedial Teaching				-
7	Free Text Book	293.01	288.06		4.95
8	libraries in Schools				-
9	Innovative Activities				-
10	CWSN/IED	97.95	61.05		36.90
11	School Maintenance Grant	202.95			202.95
12	Innovation	550.00	16.18		533.82
13	Computer Aided Learning	515.00	132.26		382.74
14	Learning Enhancement Programme	161.90	110.58		51.32
15	Research and Evaluation Monitoring and Supervision	36.86	3.36		33.50
16	School Grant	154.68	152.00		2.68
17	Teacher Grant	82.76			82.76
18	TLE				-
19	Teacher Training	386.46	88.54		297.92
20	Community Training	16.50			16.50
21	SMC/PRI Training	49.10	49.10		-
22	SIEMAT				-
23	State Component :				-
24	i) Management Cost	850.00	525.77		324.23
25	ii) Research and Evaluation Monitoring and Supervision				-
26	NPEGEL				-
27	KGBV (Recurring)	391.95	391.95		-
28	KGBV (Non-Recurring)	619.83	326.70		293.13
29	Uniform	647.82	646.53		1.29



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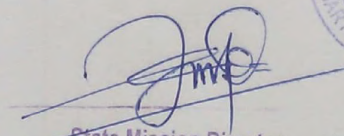
30	Residential school for specific category of children				
(a)	Non-Recurring	22.50	-		
(b)	Recurring	147.85	60.80		
31	Others				
	<b>TOTAL</b>	<b>30,078.84</b>	<b>17,716.94</b>	<b>-</b>	<b>12,252.35</b>

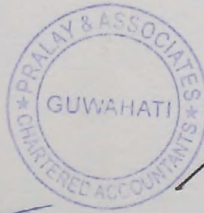
	Closing Balance	SSA	NPEGEL	KGBV	TOTAL
(a)	Cash in hand	18.36	-	1.20	19.56
(b)	Cash at Bank	828.20	-	20.65	848.85
(c)	Fund in transit	210.73	-	-	210.73
(d)	Unadjusted Advances	1,640.92	-	-	1,640.92
	<b>TOTAL</b>	<b>2,698.21</b>	<b>-</b>	<b>21.85</b>	<b>2,720.06</b>

Note:: 1) Since separate grant for KGBV was not received while releasing grants by Government of India, ₹ 661.33 lakhs, being the amount transferred from SSA Fund Account to KGBV Fund Account, was considered for implementation of scheme under KGBV in pursuance of various sanction order issued by Government of India and accordingly ₹ 661.33 lakhs was reduced against SSA Fund Account from Grant in-Aid received Govt. of India and shown against KGBV Fund Account.

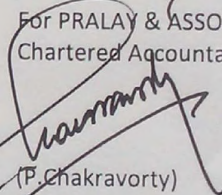
PLACE :: GUWAHATI

DATE :: 11th December, 2017

  
State Mission Director  
Sarva Shiksha Abhiyan  
Nagaland Education Mission Society  
Nagaland : Kohima



For PRALAY & ASSOCIATES  
Chartered Accountants

  
(P. Chakravorty)  
Partner

Membership no. 056699  
FRN : 322918E

SARVA SHIKSHA ABHIYAN  
NAGALAND EDUCATION MISSION SOCIETY  
STATE OF NAGALAND  
KOHIMA, NAGALAND

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Summary Budget Analysis ( Entire Programme )  
For the Financial Year 2016-2017

Name of the State : Nagaland

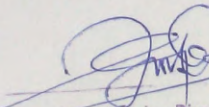
(₹ IN LAKHS)

1	2	3	4	5	6	7
SCHEME	AWP & B	OPENING BALANCE	RELEASES BY GOI	RELEASES BY STATE GOVT.	REPORTED EXPENDITURE	ESTIMATED AWP & B FOR NEXT F.Y.
SSA	29,067.06	7,639.44	10,725.34	1,905.89	17,716.94	29,994.35
NPEGEL	-	-	-	-	-	-
KGBV	1,011.78	11.05	-	-	-	695.75
	30,078.84	7,650.49	10,725.34	1,905.89	17,716.94	30,690.10

Place : Guwahati

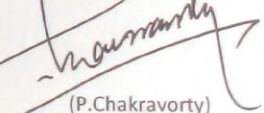
signed subject to our separate report of even date

Date : 11th December, 2017

  
State Mission Director  
Sarva Shiksha Abhiyan  
Nagaland Education Mission Society  
Nagaland : Kohima



For PRALAY & ASSOCIATES  
Chartered Accountants



(P.Chakravorty)  
Partner  
Membership No. 056699  
FRN. No. 322918E

SARVA SHIKSHA ABHIYAN  
NAGALAND EDUCATION MISSION SOCIETY  
STATE OF NAGALAND  
KOHIMA, NAGALAND

IUFR - II

Expenditure Report Summary for the Financial Year 2016-2017

Name of the State : Nagaland

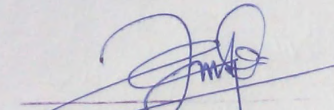
(₹ IN LAKHS)

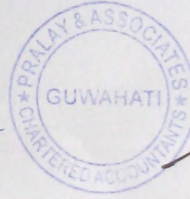
1	2	3	4	5	6	7
SCHEME NAME	OPENING BALANCE	RELEASES FOR HALF YEAR	RELEASES FOR THE F.Y. 2016-2017	EXPENDITURE FOR THE HALF YEAR	EXPENDITURE FOR THE F.Y. 2016-2017	ESTIMATED APW&B FOR THE NEXT FINANCIAL YEAR
SSA	7,639.44	-	12,631.23	-	17,716.94	29,994.35
NPEGEL	-	-	-	-	-	-
KGBV	11.05	-	-	-	-	695.75
	<u>7,650.49</u>	<u>-</u>	<u>12,631.23</u>	<u>-</u>	<u>17,716.94</u>	<u>30,690.10</u>

Place : Guwahati

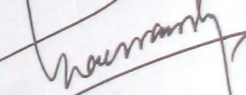
signed subject to our separate report of even date

Date : 11th December, 2017

  
State Mission Director  
Sarva Shiksha Abhiyan  
Nagaland Education Mission Society  
Nagaland : Kohima



For PRALAY & ASSOCIATES  
Chartered Accountants



(P.Chakravorty)  
Partner  
Membership No. 056699  
FRN. No. 322918E

**SARVA SHIKSHA ABHIYAN  
NAGALAND EDUCATION MISSION SOCIETY  
STATE OF NAGALAND  
KOHIMA, NAGALAND**

IUFR - III

Summary Budget Analysis (Entire Programme)  
for the year ended 31.03.2017

(₹ IN LAKHS)

sl.no.	Expenditure by Activity	Financial Year 2016-17
1	Teacher Salary	11,652.12
2	BRC	390.23
3	Civil Works	2,795.81
4	Special Training for Out of School Children	25.90
5	Free Text Book	288.06
6	libraries in Schools	-
7	Innovative Activities	-
8	CWSN/IED	61.05
9	Innovation	16.18
10	Management Cost	-
11	Computer Aided Learning	132.26
12	Learning Enhancement Programme	110.58
13	Research and Evalution Monitoring and Supervision	3.36
14	School Grant	152.00
15	Teacher Grant	-
16	TLE	-
17	Teacher Training	88.54
18	Community Training	-
19	SMC/PRI Training	49.10
20	SIEMAT	-
21	Residential Hostel Recurring	60.80
22	<u>State Component :</u>	
23	i) Management Cost	525.77
24	ii) Research and Evalution	-
25	KGBV (Recurring)	391.95
26	KGBV (Non Recurring)	326.70
27	Uniform	646.53
	<b>TOTAL</b>	<b>17,716.94</b>

signed subject to our separate report of even date

Place : Guwahati

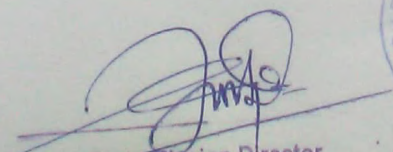
Date : 11th December, 2017

For PRALAY & ASSOCIATES  
Chartered Accountants



(P.Chakravorty)  
Partner

Membership No. 056699  
FRN. No. 322918E

  
State Mission Director  
Sarva Shiksha Abhiyan  
Nagaland Education Mission Society  
Nagaland : Kohima

*AUDITORS' REPORT*

**Report on the Financial Statements**

We report that we have audited the annexed Balance Sheet of **SARVA SHIKSHA ABHIYAN** implemented by **NAGALAND EDUCATION MISSION SOCIETY, KOHIMA, NAGALAND** as on 31<sup>st</sup> March, 2017 and the annexed Income and Expenditure Account for the year ended on that date and also the Receipts and Payments Account with the audited statement of accounts of State Mission Authority and 11(Eleven) District Mission Authorities of Nagaland.

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

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of **SARVA SHIKSHA** maintained by **STATE MISSION AUTHORITY** under **NAGALAND EDUCATION MISSION SOCIETY, KOHIMA, NAGALAND**, in accordance with the generally accepted accounting principles in India. 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.

**Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conduct our audit in accordance with the Standard on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedure selected depends on the auditor's judgment, including the assessment of the risks of the material misstatement of the financial statements, whether due to fraud or error. In making those risks assessments, the auditor considers internal control relevant to **SARVA SHIKSHA ABHIYAN** maintained by **STATE MISSION AUTHORITY** under **NAGALAND EDUCATION MISSION SOCIETY, KOHIMA, NAGALAND** in the preparation and fair presentation of the financial statements in order to design audit procedure that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

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



### Report on Other Requirements

1. 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 purpose of our audit.
  - b. In our opinion proper books of accounts as required by law have been kept by the State Mission Authority of Sarva Shiksha Abhiyan under Nagaland Education Mission Society, Kohima, Nagaland so far as appears from our examination of those books.
  - c. The annexed Balance Sheet, Income & Expenditure Account and Receipts and Payments Account dealt with the report are in agreement with the books of accounts maintained by the State Mission Authority.

### Observations

- a. It has been observed that during the year under audit ₹ 126,31,23,800/- was received by the State Mission Authority as per the following details:
  - a. ₹ 25,96,62,000/- was received from Govt. of India vide letter no .F. 12-1/2016-EE. 14 dated 10<sup>th</sup> May,2016 pertaining to the year 2016-17.
  - b. ₹ 3,38,000/- was received from Govt. of India vide letter no .F. 12-1/2016-EE. 14 dated 10<sup>th</sup> May,2016 pertaining to the year 2016-17.
  - c. ₹ 7,55,000/- was received from Govt. of India vide letter no .F. 12-1/2016-EE. 14 dated 11<sup>th</sup> November,2016 pertaining to the year 2016-17.
  - d. ₹ 51,29,79,000/- was received from Govt. of India vide letter no .F. 12-1/2016-EE. 14 dated 11<sup>th</sup> November, 2016 pertaining to the year 2016-17.
  - e. ₹ 6,76,12,000/- was received from Govt. of India vide letter no .F. 12-1/2016-EE. 14 dated 11<sup>th</sup> November,2016 pertaining to the year 2016-17.
  - f. ₹ 23,11,88,800/- was received from Govt. of India vide letter no .F. 12-1/2016-EE. 14 dated 16<sup>th</sup> February, 2017 pertaining to the year 2016-17.
  - g. ₹ 9,71,06,000/- was received from Govt. of Nagaland vide letter no .EDS/SSA-10%/005-2009 dated 1<sup>st</sup> August, 2016 pertaining to the year 2015-16.
  - h. ₹ 2,88,89,000/- was received from Govt. of Nagaland vide letter no .DSE/SSA-10%/005-2009(Vol-1) dated 22<sup>nd</sup> December, 2016 pertaining to the year 2016-17.
  - i. ₹ 6,45,94,000/- was received from Govt. of Nagaland vide letter no .DSE/EXPDR-SSA/2015 dated 14<sup>th</sup> March, 2017 pertaining to the year 2016-17.

- b. Separate Bank account has not been maintained for the deposit of grant by State Mission Authority as well as District Mission Authorities under Nagaland Education Mission Society as it is observed that grants relating to Swachh Bharat Kosh and expenditure thereof were also operated from the same bank account.
- c. During the course of audit we have covered all 11 District Mission Authorities, 46 Education Block Resource Centre. In case of audit of Village Education committee, based on Para 'k' of Annexure XVIII of Manual on Financial Management and Procurement, Village Education Committees receiving grants of ` 1 lakh and more has been given priority while selecting one-third of total Village Education Committees so that all Village Education Committee are covered by audit in a block of three years. Accordingly we have audited 657 Village Education Committees out of total 1,739 Village Education Committees. Further, out of 657 Village Education Committees, 154 Village Education Commitees were Physically visited and audited by us.
- d. It has been observed that prevailing internal control mechanism of State and District Mission Authorities are not adequate in commensurate with the nature and volume of activities of the Mission Authorities.
- e. We have not come across any instance of misappropriation or embezzlement of fund during the course of audit.
- f. Register for pending audit observation was not maintained hence the same could not be verified. However, observations made by immediate preceding auditor have been taken into consideration while preparing this report.

### Opinion

In our opinion and to the best of our information and according to the explanations given to us and subject to our observations as stated above and the disclosure made in Schedule "20" annexed, the statements give a true and fair view:

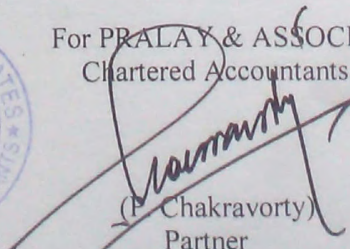
- a. In case of the Balance Sheet of the State of affairs of **SARVA SHIKSHA ABHIYAN** as on 31<sup>st</sup> March, 2017 and
- b. In case of the Income & Expenditure Account of the deficit for the year ended on that date.
- c. In case of the Consolidated Receipts and Payments Account of the receipts and payments for the year ended on that date.

PLACE : GUWAHATI

DATED : THE 11<sup>th</sup> December, 2017



For PRALAY & ASSOCIATES.  
Chartered Accountants

  
(P. Chakravorty)  
Partner

Membership no. 056699

**SARVA SHIKSHA ABHIYAN  
NAGALAND EDUCATION MISSION SOCIETY  
STATE OF NAGALAND  
KOHIMA, NAGALAND**

BALANCE SHEET AS ON 31ST MARCH, 2017

LIABILITIES	SCH	2016-17	2015-16	ASSETS	SCH	2016-17	2015-16
		AMOUNT(₹)	AMOUNT(₹)			AMOUNT(₹)	AMOUNT(₹)
<b>CAPITAL FUND</b>				<b>FIXED ASSETS</b>	2		
As per last Account		83,66,17,863.04	1,32,97,01,692.21	Civil Work		19,29,122.00	19,29,122.00
Add: Surplus		-	-	Computer		4,38,13,775.00	4,23,18,276.00
Less: Deficit		49,13,29,310.82	49,30,83,829.17	Furniture		1,07,13,368.00	1,06,68,093.00
		34,52,88,552.22	83,66,17,863.04	Vehicle		63,67,483.40	63,67,483.40
				Office Equipment		1,73,55,055.00	1,71,49,655.00
<b>RESERVE FUND</b>		66,13,903.50	66,13,903.50				
<b>CURRENT LIABILITY</b>	1	43,28,812.00	42,95,702.00	<b>ADVANCES :</b>	3		
				SMA:			
				Civil Works		1,09,90,734.00	1,02,19,000.00
				Other Advances		-	-
				DMA:			
				Civil Works		15,30,50,032.17	21,88,51,256.12
				Other Advances		51,341.00	1,20,341.00
				Preliminary Expenses		40,46,656.00	40,46,656.00
Balance C/d		35,62,31,267.72	84,75,27,468.54	Balance C/d		24,83,17,566.57	31,16,69,882.52

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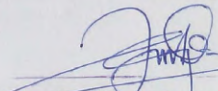


LIABILITIES	SCH	2016-17	2015-16	ASSETS	SCH	2016-17	2015-16
		AMOUNT(₹)	AMOUNT(₹)			AMOUNT(₹)	AMOUNT(₹)
Balance B/d		35,62,31,267.72	84,75,27,468.54	Balance B/d		24,83,17,566.57	31,16,69,882.52
				<b>CURRENT ASSETS</b>			
				<b>Cash &amp; Bank Balances:</b>	4		
				<b>SMA</b>			
				a) Cash at Bank		3,42,73,681.50	3,58,53,513.00
				b) Cash in Hand		18,01,697.00	3,79,374.00
				c) Fund In Transit		2,10,46,700.00	42,09,34,000.00
				<b>DMA</b>			
				a) Cash at Bank		5,06,10,519.65	7,85,24,993.02
				b) Cash in Hand		1,54,540.00	1,39,143.00
				c) Fund In Transit		26,563.00	26,563.00
		<u>35,62,31,267.72</u>	<u>84,75,27,468.54</u>			<u>35,62,31,267.72</u>	<u>84,75,27,468.54</u>

Schedule : 20 : Accounting Policies and Notes on Accounts

PLACE :: GUWAHATI

DATE : The 11th December, 2017

  
 State Mission Director  
 Sarva Shiksha Abhiyan  
 Nagaland Education Mission Society  
 Nagaland : Kohima



Signed Subject to our separate report of even date.

For. PRALAY & ASSOCIATES  
 Chartered Accountants

  
 (P. Chakravorty)  
 Partner  
 Membership No-056699  
 FRN : 322918E

SARVA SHIKSHA ABHIYAN  
NAGALAND EDUCATION MISSION SOCIETY  
STATE OF NAGALAND  
KOHIMA, NAGALAND

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2017

EXPENDITURE	SCH	2016-17	2015-16	INCOME	SCH	2016-17	2015-16
		AMOUNT(₹)	AMOUNT(₹)			AMOUNT(₹)	AMOUNT(₹)
<b>Amount Paid to District And Sub-District Level</b>				<b>Fund Received from Govt. of India:</b>			
Teacher's Salary		1,16,52,12,000.00	84,47,35,098.00	a) SSA		1,07,25,34,800.00	87,39,53,000.00
BRC	7	3,90,23,045.00	3,60,94,251.00	b) NPEGEL		-	-
Civil Work (Including major Repairs)	8	27,95,80,879.06	41,49,71,631.92	c) KGBV		-	-
Special Training		25,90,074.00	-	d) 13th Fin Commission Award : GOI		-	-
Free Text Book		2,88,05,600.00	2,94,40,750.00	<b>Fund Received from Govt. of Nagaland:</b>			
Innovative Activities	9	-	-	a) SSA		19,05,89,000.00	7,99,56,000.00
CWSN/IED		61,04,568.00	72,67,840.00	b) NPEGEL		-	-
School Maintenance Grant		-	-	c) KGBV		-	-
School Grant		1,52,00,000.00	-	<b>Interest</b>	5		
Innovation		16,18,450.00	-	a) SSA		1,53,57,262.00	1,00,89,109.00
TLE		-	-	b) NPEGEL		-	-
Teacher Training	10	88,53,809.00	-	c) KGBV		1,56,762.00	1,05,182.00
Community Training		-	70,000.00				
KGBV Recurring		3,91,95,632.50	4,07,70,630.00				
KGBV Non Recurring		3,26,69,637.00	3,76,68,856.00	Miscellaneous Receipts	6	13,601.00	10,500.75
Research and Evaluation Monitoring & Supervision ::							
a) At District Mission Authority Level		3,36,096.00	-				
b) At State Mission Authority Level		-	-				
Uniform		6,46,53,055.00	-				
Learning Enhancement Programme		1,10,58,280.00	-				
SMC/PRI		49,10,400.00	-				
Residential Hostel Recurring Grant		60,79,548.00	10,90,600.00				
CAL	11	1,32,25,764.00	-				
SIEMAT		-	-				
Balance C/d		1,71,91,16,837.56	1,41,21,09,656.92	Balance C/d		1,27,86,51,425.00	96,41,13,791.75



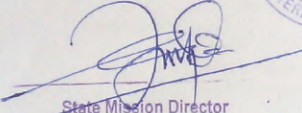
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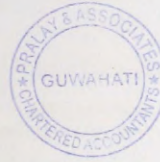
EXPENDITURE	SCH	2016-17	2015-16	INCOME	SCH	2016-17	2015-16
		AMOUNT(₹)	AMOUNT(₹)			AMOUNT(₹)	AMOUNT(₹)
Balance C/d		1,71,91,16,837.56	1,41,21,09,656.92	Balance C/d		1,27,86,51,425.00	96,41,13,791.75
<b>Management Cost Incurred:</b>							
a) At District Mission Authority Level		3,04,97,535.76	2,67,82,350.00				
b) At State Mission Authority Level		2,03,66,362.50	1,83,05,614.00				
Excess of Income Over Expenditure		-	-	Excess of Expenditure Over Income		49,13,29,310.82	49,30,83,829.17
		<u>1,76,99,80,735.82</u>	<u>1,45,71,97,620.92</u>			<u>1,76,99,80,735.82</u>	<u>1,45,71,97,620.92</u>

Schedule : 20 : Accounting Policies and Notes on Accounts

PLACE :: GUWAHATI

DATE : The 11th December, 2017

  
 State Mission Director  
 Sarva Shiksha Abhiyan  
 Nagaland Education Mission Society  
 Nagaland : Kohima



Signed Subject to our separate report of even date.

For. PRALAY & ASSOCIATES  
Chartered Accountants

  
 (P. Chakravorty)  
 Partner

Membership No-056699  
 FRN : 322918E

SARVA SHIKSHA ABHIYAN  
NAGALAND EDUCATION MISSION SOCIETY  
STATE OF NAGALAND  
KOHIMA, NAGALAND

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2017

RECEIPTS	SCH	2016-17	2015-16	PAYMENTS	SCH	2016-17	2015-16
		AMOUNT(₹)	AMOUNT(₹)			AMOUNT(₹)	AMOUNT(₹)
<b>OPENING BALANCE</b>				<b>Amount Paid to District And Sub-District Level</b>			
<b>SMA</b>	12			Teacher's Salary		1,16,52,12,000.00	84,47,35,098.00
a) Cash at Bank		3,58,53,513.00	40,82,14,396.00	BRC	15	3,90,23,045.00	3,60,94,251.00
b) Cash in Hand		3,79,374.00	3,79,374.00	Civil Work (Including major Repairs)	16	27,95,80,879.06	41,49,71,631.92
c) Fund In Transit		42,09,34,000.00	47,25,67,500.00	Special Training		25,90,074.00	-
d) <u>Unadjusted Advances</u>	3			Free Text Book		2,88,05,600.00	2,94,40,750.00
Civil Works		1,02,19,000.00	82,03,400.00	Innovative Activities	17	-	-
Other Advances		-	-	CWSN/IED		61,04,568.00	72,67,840.00
<b>DMA</b>	12			School Maintenance Grant		-	-
a) Cash at Bank		7,85,24,993.02	9,54,78,826.69	School Grant		1,52,00,000.00	-
b) Cash in Hand		1,39,143.00	17,698.00	Innovation		16,18,450.00	-
c) Fund In Transit		26,563.00	88,401.00	TLE		-	-
d) <u>Unadjusted Advances</u>	3			Teacher Training	18	88,53,809.00	-
Civil Works		21,88,51,256.12	27,18,74,347.62	Community Training		-	70,000.00
Other Advances		1,20,341.00	17,85,913.00	KGBV Recurring		3,91,95,632.50	4,07,70,630.00
<b>Fund Received from Govt. of India:</b>				KGBV Non Recurring		3,26,69,637.00	3,76,68,856.00
a) SSA		1,07,25,34,800.00	87,39,53,000.00	SMC/PRI		49,10,400.00	-
b) NPEGEL		-	-	SIEMAT		-	-
c) KGBV		-	-	CAL	19	1,32,25,764.00	-
d) 13th Fin Commission Award : GOI		-	-	SC/ST		-	-
<b>Fund Received from Govt. of Nagaland:</b>				<u>Research, Evaluation, Monitoring &amp; Supervision ::</u>			
a) SSA		19,05,89,000.00	7,99,56,000.00	a) At District Mission Authority Level		3,36,096.00	-
b) NPEGEL		-	-	b) At State Mission Authority Level		-	-
c) KGBV		-	-	Uniform		6,46,53,055.00	-
				Learning Enhancement Programme		1,10,58,280.00	-
				Residential Hostel Recurring Grant		60,79,548.00	10,90,600.00
				<b>Management Cost Incurred:</b>			
				a) At District Mission Authority Level		3,13,91,375.76	2,69,78,262.00
				b) At State Mission Authority Level		2,11,85,586.50	1,85,87,546.00
Balance C/d		2,02,81,71,983.14	2,21,25,18,856.31	Balance C/d		1,77,16,93,799.82	1,45,76,75,464.92



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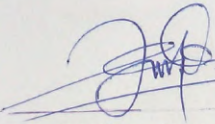
RECEIPTS	SCH	2016-17	2015-16	PAYMENTS	SCH	2016-17	2015-16
		AMOUNT(₹)	AMOUNT(₹)			AMOUNT(₹)	AMOUNT(₹)
Balance B/d		2,02,81,71,983.14	2,21,25,18,856.31	Balance B/d		1,77,16,93,799.82	1,45,76,75,464.92
<u>Interest</u>	13			<u>CLOSING BALANCE</u>			
a) SSA		1,53,57,262.00	1,00,89,109.00	<u>SMA</u>	4	3,42,73,681.50	3,58,53,513.00
b) NPEGEL				a) Cash at Bank		18,01,697.00	3,79,374.00
c) KGBV		1,56,762.00	1,05,182.00	b) Cash in Hand		2,10,46,700.00	42,09,34,000.00
Miscellaneous Receipts	14	13,601.00	10,500.75	c) Fund in Transit	3		
				d) <u>Unadjusted Advances</u>			
				Civil Works		1,09,90,734.00	1,02,19,000.00
				Other Advances			
				<u>DMA</u>	4	5,06,10,519.65	7,85,24,993.02
				a) Cash at Bank		1,54,540.00	1,39,143.00
				b) Cash in Hand		26,563.00	26,563.00
				c) Fund in Transit			
				d) <u>Unadjusted Advances</u>	3	15,30,50,032.17	21,88,51,256.12
				Civil Works		51,341.00	1,20,341.00
				Other Advances			
<b>TOTAL</b>		<u>2,04,36,99,608.14</u>	<u>2,22,27,23,648.06</u>	<b>TOTAL</b>		<u>2,04,36,99,608.14</u>	<u>2,22,27,23,648.06</u>

Schedule : 20 : Accounting Policies and Notes on Accounts

Signed Subject to our separate report of even date.

PLACE :: GUWAHATI

DATE : The 11th December, 2017

  
 State Mission Director  
 Sarva Shiksha Abhiyan  
 Nagaland Education Mission Society  
 Nagaland : Kohima



For: PRAJAY & ASSOCIATES  
 Chartered Accountants  
  
 P. Chakravorty  
 Partner  
 Membership No-056699  
 FRN : 322918E

SARVA SHIKSHA ABHIYAN  
NAGALAND EDUCATION MISSION SOCIETY  
STATE OF NAGALAND  
KOHIMA, NAGALAND

SCHEDULE FORMING PART OF THE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2017

PATICULARS	2016-17	2015-16
	AMOUNT (₹)	AMOUNT (₹)
<u>SCHEDULE : 1 : CURRENT LIABILITY</u>		
<u>Temporary Loan- (DMA Longleng):</u>		
Einyu Women Society	3,26,000.00	3,26,000.00
Highlander Mechanised Unit	6,00,000.00	6,00,000.00
Nagaland Comprehansive	5,00,000.00	5,00,000.00
Yingli Comm. Dev. Society	5,00,000.00	5,00,000.00
Loan from DIS	3,08,902.00	3,08,902.00
Audit Fees Payable	20,93,910.00	20,60,800.00
Total	43,28,812.00	42,95,702.00



STATE MISSION AUTHORITY  
SARVA SHIKSHA ABHIYAN  
KOHIMA, NAGALAND

**SCHEDULE : 2**  
**DETAILS OF FIXED ASSETS:**

Amount in (₹)

Sl No.	Particulars	Opening Balance as on 01.04.2016	Purchase during the year	Total	Sales during the year	Closing Balance as on 31.03.2017	Previous year Figure (2015-16)
1	<b>CIVIL WORKS</b>						
	EBRC Construction	14,73,622.00	-	14,73,622.00		14,73,622.00	14,73,622.00
	Generator Shed-DMA	1,05,500.00	-	1,05,500.00		1,05,500.00	1,05,500.00
	EBRC SECHU-ZUBZA	1,50,000.00		1,50,000.00		1,50,000.00	1,50,000.00
	EBRC CHIPHOBOZOU	2,00,000.00		2,00,000.00		2,00,000.00	2,00,000.00
		<u>19,29,122.00</u>	-	<u>19,29,122.00</u>	-	<u>19,29,122.00</u>	<u>19,29,122.00</u>
2	<b>COMPUTER</b>						
	Computer & Accessories	4,15,52,876.00	14,95,499.00	4,30,48,375.00		4,30,48,375.00	4,15,52,876.00
	Dotmatrix	18,144.00		18,144.00		18,144.00	18,144.00
	HP Scanjet G3110	8,650.00		8,650.00		8,650.00	8,650.00
	HP Scanner	9,500.00		9,500.00		9,500.00	9,500.00
	Oracle Software	83,000.00		83,000.00		83,000.00	83,000.00
	Laptop	2,44,000.00		2,44,000.00		2,44,000.00	2,44,000.00
	Printcable	570.00		570.00		570.00	570.00
	Printer	1,76,010.00	-	1,76,010.00		1,76,010.00	1,76,010.00
	Scanner	9,850.00		9,850.00		9,850.00	9,850.00
	UPS	38,392.00		38,392.00		38,392.00	38,392.00
	HP Pavillion Probook	1,21,784.00		1,21,784.00		1,21,784.00	1,21,784.00
	Projector	55,500.00		55,500.00		55,500.00	55,500.00
		<u>4,23,18,276.00</u>	<u>14,95,499.00</u>	<u>4,38,13,775.00</u>	-	<u>4,38,13,775.00</u>	<u>4,23,18,276.00</u>
3	<b>FURNITURE</b>						
	Book Case	31,974.00		31,974.00		31,974.00	31,974.00
	Book	-		-		-	-
	Chair	5,000.00		5,000.00		5,000.00	5,000.00
	Display Board	10,53,000.00		10,53,000.00		10,53,000.00	10,53,000.00
	Electrical Fitting & Tools	35,930.00		35,930.00		35,930.00	35,930.00
	Electrification	1,83,402.00		1,83,402.00		1,83,402.00	1,83,402.00
	Fans	7,500.00		7,500.00		7,500.00	7,500.00
	Furniture & Fixtures	88,91,808.00	45,275.00	89,37,083.00		89,37,083.00	88,91,808.00
	Misc. Fixed Assets	98,894.00		98,894.00		98,894.00	98,894.00
	Office Renovation	2,76,169.00		2,76,169.00		2,76,169.00	2,76,169.00
	Sign Board	1,600.00		1,600.00		1,600.00	1,600.00
	Steel Almirah	16,026.00		16,026.00		16,026.00	16,026.00
	Almirah	3,800.00		3,800.00		3,800.00	3,800.00
	Table	3,000.00		3,000.00		3,000.00	3,000.00
	Utensils	20,000.00		20,000.00		20,000.00	20,000.00
	Water Filter	39,990.00		39,990.00		39,990.00	39,990.00
		<u>1,06,68,093.00</u>	<u>45,275.00</u>	<u>1,07,13,368.00</u>	-	<u>1,07,13,368.00</u>	<u>1,06,68,093.00</u>



Sl No.	Particulars	Opening Balance as on 01.04.2016	Purchase during the year	Total	Sales during the year	Closing Balance as on 31.03.2017	Previous year Figure (2015-16)
4	<b>VEHICLE</b>						
	Vehicle	62,47,483.40		62,47,483.40	-	62,47,483.40	62,47,483.40
	Motor Bike	1,20,000.00		1,20,000.00		1,20,000.00	1,20,000.00
		<u>63,67,483.40</u>	-	<u>63,67,483.40</u>	-	<u>63,67,483.40</u>	<u>63,67,483.40</u>
5	<b>EQUIPMENTS</b>						
	Air Conditioner	1,33,900.00		1,33,900.00		1,33,900.00	1,33,900.00
	Aqua Guard	27,200.00		27,200.00		27,200.00	27,200.00
	Copier	9,67,128.00		9,67,128.00		9,67,128.00	9,67,128.00
	D/Gestener	50,000.00		50,000.00		50,000.00	50,000.00
	D/Machine	2,00,000.00		2,00,000.00		2,00,000.00	2,00,000.00
	Digital Camera	25,91,278.00		25,91,278.00		25,91,278.00	25,91,278.00
	Camera	13,515.00		13,515.00		13,515.00	13,515.00
	DVD Writer	9,400.00		9,400.00		9,400.00	9,400.00
	Electric Stove	6,000.00		6,000.00		6,000.00	6,000.00
	EPABX Machine	1,45,600.00		1,45,600.00		1,45,600.00	1,45,600.00
	Fax	5,06,556.00		5,06,556.00		5,06,556.00	5,06,556.00
	Generator	35,23,095.00	-	35,23,095.00		35,23,095.00	35,23,095.00
	Heater	24,600.00		24,600.00		24,600.00	24,600.00
	Inverter	1,95,648.00		1,95,648.00		1,95,648.00	1,95,648.00
	L.G.Projector	49,200.00		49,200.00		49,200.00	49,200.00
	Machinery & Equipments	4,97,896.00		4,97,896.00		4,97,896.00	4,97,896.00
	Office Equipment	9,90,377.00	-	9,90,377.00		9,90,377.00	9,90,377.00
	Misc Fixed Assets	2,64,060.00		2,64,060.00		2,64,060.00	2,64,060.00
	Postal Franking Machine	1,10,000.00		1,10,000.00		1,10,000.00	1,10,000.00
	PA System	94,008.00		94,008.00		94,008.00	94,008.00
	Projector	10,08,207.00		10,08,207.00		10,08,207.00	10,08,207.00
	Sound System	53,500.00		53,500.00		53,500.00	53,500.00
	Spiral Binding Machine	6,000.00		6,000.00		6,000.00	6,000.00
	Spike Buster	230.00		230.00		230.00	230.00
	Stabiliser	16,200.00		16,200.00		16,200.00	16,200.00
	Telephone	6,000.00		6,000.00		6,000.00	6,000.00
	T.V.	14,500.00		14,500.00		14,500.00	14,500.00
	Tools & Equipments	1,83,941.00	96,800.00	2,80,741.00		2,80,741.00	1,83,941.00
	Vacuum Cleaner	9,000.00		9,000.00		9,000.00	9,000.00
	V-Sat	1,54,000.00		1,54,000.00		1,54,000.00	1,54,000.00
	Water Purification System	72,000.00		72,000.00		72,000.00	72,000.00
	Water Tank	35,269.00		35,269.00		35,269.00	35,269.00
	Public Addressing System	32,180.00		32,180.00		32,180.00	32,180.00
	Xerox Machine	50,96,767.00	1,08,600.00	52,05,367.00		52,05,367.00	50,96,767.00
	3KVA UPS	62,400.00		62,400.00		62,400.00	62,400.00
		<u>1,71,49,655.00</u>	<u>2,05,400.00</u>	<u>1,73,55,055.00</u>	-	<u>1,73,55,055.00</u>	<u>1,71,49,655.00</u>
	<b>TOTAL : (1+2+3+4+5)</b>	<u><b>7,84,32,629.40</b></u>	<u><b>17,46,174.00</b></u>	<u><b>8,01,78,803.40</b></u>	-	<u><b>8,01,78,803.40</b></u>	<u><b>7,79,38,384.40</b></u>





SARVA SHIKSHA ABHIYAN  
NAGALAND EDUCATION MISSION SOCIETY  
STATE OF NAGALAND  
KOHIMA, NAGALAND

SCHEDULE FORMING PART OF THE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2017

**SCHEDULE : 3 : DETAILS OF CIVIL WORKS ADVANCES :**

Amount in (₹)

Sl No.	DISTRICTS	Opening Balance as on 01.04.2016	Add.during the year	Total e=(c+d)	Expenditure		Total Expenditure h=(f+g)	Refund/ Recovery i	Balance		Closing Balance as on 31.03.2017 l=(j+k)
					2016-17 f	2015-16 g			2016-17 j	2015-16 k	
a	b	c	d	e=(c+d)	f	g	h=(f+g)	i	j	k	l=(j+k)
1	Dimapur	2,67,21,800.47	3,46,81,170.00	6,14,02,970.47	2,26,49,668.00	2,53,34,805.47	4,79,84,473.47		1,20,31,502.00	13,86,995.00	1,34,18,497.00
2	Kiphire	1,60,99,749.00	1,51,49,832.00	3,12,49,581.00	1,32,02,914.00	1,05,81,781.00	2,37,84,695.00	12,068.00	19,46,918.00	55,05,900.00	74,52,818.00
3	Kohima	1,32,67,469.14	1,01,00,615.58	2,33,68,084.72	68,58,983.19	74,46,716.00	1,43,05,699.19	2,04,678.00	32,41,632.39	56,16,075.14	88,57,707.53
4	Longleng	39,07,981.00	1,02,48,959.00	1,41,56,940.00	97,02,559.00	31,06,335.00	1,28,08,894.00		5,46,400.00	8,01,646.00	13,48,046.00
5	Mokokchung	10,76,014.00	78,81,524.00	89,57,538.00	51,72,199.00	69,000.00	52,41,199.00		27,09,325.00	10,07,014.00	37,16,339.00
6	Mon	2,76,31,743.00	2,91,58,540.00	5,67,90,283.00	2,38,04,905.00	1,69,08,022.00	4,07,12,927.00	-	53,53,635.00	1,07,23,721.00	1,60,77,356.00
7	Peren	1,02,15,489.00	2,76,72,857.53	3,78,88,346.53	1,56,86,939.53	85,40,851.00	2,42,27,790.53		1,19,85,918.00	16,74,638.00	1,36,60,556.00
8	Phek	43,03,378.00	2,30,28,503.00	2,73,31,881.00	1,17,08,333.00	27,22,352.00	1,44,30,685.00		1,13,20,170.00	15,81,026.00	1,29,01,196.00
9	Tuensang	1,34,45,785.00	2,94,68,498.00	4,29,14,283.00	2,80,78,290.00	1,05,96,038.00	3,86,74,328.00		13,90,208.00	28,49,747.00	42,39,955.00
10	Wokha	4,58,11,108.51	1,01,60,416.00	5,59,71,524.51	45,73,017.00	2,62,58,574.87	3,08,31,591.87		55,87,399.00	1,95,52,533.64	2,51,39,932.64
11	Zunheboto	5,63,70,739.00	3,73,96,608.00	9,37,67,347.00	1,75,52,347.00	2,99,77,371.00	4,75,29,718.00		1,98,44,261.00	2,63,93,368.00	4,62,37,629.00
	DMA	21,88,51,256.12	23,49,47,523.11	45,37,98,779.23	15,89,90,154.72	14,15,41,846.34	30,05,32,001.06	2,16,746.00	7,59,57,368.39	7,70,92,663.78	15,30,50,032.17
1	SMA	1,02,19,000.00	7,71,734.00	1,09,90,734.00	-	-	-	-	7,71,734.00	1,02,19,000.00	1,09,90,734.00
	TOTAL	22,90,70,256.12	23,57,19,257.11	46,47,89,513.23	15,89,90,154.72	14,15,41,846.34	30,05,32,001.06	2,16,746.00	7,67,29,102.39	8,73,11,663.78	16,40,40,766.17



Continued To Page No. 2

## SCHEDULE : 3 : DETAILS OF OTHER ADVANCES :

Amount in (₹)

Sl No.	DISTRICTS	Opening Balance as on 01.04.2016 c	Add.during the year d	Total e=(c+d)	Expenditure		Total Expenditure h=(f+g)	Refund/ Recovery i	Balance		Closing Balance as on 31.03.2017 l=(j+k)
					2016-17 f	2015-16 g			2016-17 j	2015-16 k	
a	b	c	d	e=(c+d)	f	g	h=(f+g)	i	j	k	l=(j+k)
1	Dimapur	-	24,40,000.00	24,40,000.00	24,28,000.00	-	24,28,000.00	-	12,000.00	-	12,000.00
2	Kiphire	-	-	-	-	-	-	-	-	-	-
3	Kohima	-	-	-	-	-	-	-	-	-	-
4	Longleng	39,341.00	-	39,341.00	-	-	-	-	-	39,341.00	39,341.00
5	Mokokchung	-	-	-	-	-	-	-	-	-	-
6	Mon	-	-	-	-	-	-	-	-	-	-
7	Peren	-	-	-	-	-	-	-	-	-	-
8	Phek	-	-	-	-	-	-	-	-	-	-
9	Tuensang	-	-	-	-	-	-	-	-	-	-
10	Wokha	81,000.00	-	81,000.00	-	81,000.00	81,000.00	-	-	-	-
11	Zunheboto	-	-	-	-	-	-	-	-	-	-
	DMA	1,20,341.00	24,40,000.00	25,60,341.00	24,28,000.00	81,000.00	25,09,000.00	-	12,000.00	39,341.00	51,341.00
	1 SMA	-	-	-	-	-	-	-	-	-	-
	TOTAL	1,20,341.00	24,40,000.00	25,60,341.00	24,28,000.00	81,000.00	25,09,000.00	-	12,000.00	39,341.00	51,341.00



NAGALAND EDUCATION MISSION SOCIETY  
STATE OF NAGALAND  
KOHIMA, NAGALAND

SCHEDULE FORMING PART OF THE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2017

SCHEDULE : 4: CLOSING BALANCE AT DMA LEVEL

Amount in (₹)

Sl No.	DMA	Cash		Bank		Fund in Transit		Unadjusted Advance							
		2016-17	2015-16	2016-17	2015-16	2016-17	2015-16	Civil Work		General Advance		Other Advance			
								2016-17	2015-16	2016-17	2015-16	2016-17	2015-16		
1	Dimapur	157.00	157.00	1,11,92,343.46	1,80,18,237.46	-	-	1,34,18,497.00	2,67,21,800.47	-	-	-	-	12,000.00	-
2	Kiphire	-	-	17,74,709.51	24,98,097.01	-	-	74,52,818.00	1,60,99,749.00	-	-	-	-	-	-
3	Kohima	-	-	63,23,890.40	94,16,200.74	-	-	88,57,707.53	1,32,67,469.14	-	-	-	-	-	-
4	Longleng	1,35,972.00	1,23,000.00	7,39,189.50	5,63,102.50	-	-	13,48,046.00	39,07,981.00	-	-	-	-	39,341.00	39,341.00
5	Mokokchung	-	-	11,99,905.32	8,75,468.32	-	-	37,16,339.00	10,76,014.00	-	-	-	-	-	-
6	Mon	4,411.00	1,986.00	1,18,61,943.68	1,20,61,175.68	-	-	1,60,77,356.00	2,76,31,743.00	-	-	-	-	-	-
7	Peren	-	-	32,36,072.11	1,79,30,788.64	-	-	1,36,60,556.00	1,02,15,489.00	-	-	-	-	-	-
8	Phek	-	-	40,74,792.44	37,36,709.44	-	-	1,29,01,196.00	43,03,378.00	-	-	-	-	-	-
9	Tuensang	-	-	35,79,723.31	23,46,166.31	-	-	42,39,955.00	1,34,45,785.00	-	-	-	-	-	-
10	Wokha	-	-	62,32,282.31	64,89,690.31	26,563.00	26,563.00	2,51,39,932.64	4,58,11,108.51	-	-	-	-	-	81,000.00
11	Zunheboto	14,000.00	14,000.00	3,95,667.61	45,89,356.61	-	-	4,62,37,629.00	5,63,70,739.00	-	-	-	-	-	-
	Sub Total	1,54,540.00	1,39,143.00	5,06,10,519.65	7,85,24,993.02	26,563.00	26,563.00	15,30,50,032.17	21,88,51,256.12	-	-	-	-	51,341.00	1,20,341.00
1	SMA	18,01,697.00	3,79,374.00	3,42,73,681.50	3,58,53,513.00	2,10,46,700.00	42,09,34,000.00	1,09,90,734.00	1,02,19,000.00	-	-	-	-	-	-
	Sub Total	18,01,697.00	3,79,374.00	3,42,73,681.50	3,58,53,513.00	2,10,46,700.00	42,09,34,000.00	1,09,90,734.00	1,02,19,000.00	-	-	-	-	-	-
	<b>TOTAL</b>	<b>19,56,237.00</b>	<b>5,18,517.00</b>	<b>8,48,84,201.15</b>	<b>11,43,78,506.02</b>	<b>2,10,73,263.00</b>	<b>42,09,60,563.00</b>	<b>16,40,40,766.17</b>	<b>22,90,70,256.12</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>51,341.00</b>	<b>1,20,341.00</b>



**SARVA SHIKSHA ABHIYAN  
NAGALAND EDUCATION MISSION SOCIETY  
STATE OF NAGALAND  
KOHIMA, NAGALAND**

SCHEDULE FORMING PART OF THE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2017

SCHEDULE :5: INTEREST INCOME :

Amount In (₹)

Sl No.	DMA	Bank Interest - SSA		Bank Interest - NPEGEL		Bank Interest - KGBV	
		2016-17	2015-16	2016-17	2015-16	2016-17	2015-16
1	Dimapur	9,07,533.00	5,18,496.00	-	-	-	-
2	Kiphire	2,68,471.00	1,50,876.00	-	-	-	-
3	Kohima	4,17,211.00	3,00,080.00	-	-	-	-
4	Longleng	1,12,962.00	60,279.00	-	-	20,592.00	5,035.00
5	Mokokchung	1,00,035.00	86,396.00	-	-	-	-
6	Mon	11,74,259.00	9,86,234.00	-	-	44,280.00	30,061.00
7	Peren	5,21,606.00	6,43,509.00	-	-	-	-
8	Phek	3,74,200.00	1,50,649.00	-	-	-	-
9	Tuensang	4,38,252.00	1,40,510.00	-	-	17,970.00	6,239.00
10	Wokha	2,66,122.00	1,91,714.00	-	-	-	-
11	Zunheboto	4,38,408.00	3,56,561.00	-	-	-	-
	Sub Total	50,19,059.00	35,85,304.00	-	-	82,842.00	41,335.00
1	SMA	1,03,38,203.00	65,03,805.00	-	-	73,920.00	63,847.00
	Sub Total	1,03,38,203.00	65,03,805.00	-	-	73,920.00	63,847.00
	TOTAL	1,53,57,262.00	1,00,89,109.00	-	-	1,56,762.00	1,05,182.00



SARVA SHIKSHA ABHIYAN  
NAGALAND EDUCATION MISSION SOCIETY  
STATE OF NAGALAND  
KOHIMA, NAGALAND

SCHEDULE FORMING PART OF THE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2017

PARTICULARS	2016-17	2015-16
	AMOUNT (₹)	AMOUNT (₹)

SCHEDULE : 6 :MISC. INCOME

Misc. Income	-	500.00
Refund of Annual Grant	5,000.00	-
Refund of Civil Work Grant from VEC	8,601.00	10,000.75
Total	13,601.00	10,500.75

SCHEDULE : 7: BRC -COST

EBRC Cost	-	50,000.00
EBRC Constructual Salary	1,30,34,670.00	1,17,88,823.00
TOTs Substitute Salary	2,55,78,375.00	2,41,44,108.00
Resource Person Salary	4,10,000.00	1,11,320.00
Total	3,90,23,045.00	3,60,94,251.00

SCHEDULE : 8 : CIVIL WORK INCLUDING MAJOR REPAIRING

1Room Construction	8,00,000.00	-
Additional Class Room	8,01,43,456.50	8,22,28,399.00
GPS Full Construction	5,40,20,268.70	10,84,24,001.92
GMS Full Construction	5,86,54,659.36	9,67,22,939.00
Toilet For Girls	1,41,04,606.00	1,02,44,955.00
Boys Toilet	1,57,11,932.00	4,29,49,770.00
Boundary Wall	20,000.00	30,000.00
Dilapidated GPS	69,22,156.00	5,03,66,133.00
Civil Work Monitoring	1,17,18,515.00	69,21,854.00
Ramps	86,24,535.00	99,73,500.00
Water Facility	2,54,41,388.50	6,18,902.00
Dilapidated GMS	12,91,950.00	35,52,864.00
Common Toilet	13,76,494.00	9,38,314.00
Building Less GMS	7,50,918.00	20,00,000.00
Total	27,95,80,879.06	41,49,71,631.92



SARVA SHIKSHA ABHIYAN  
NAGALAND EDUCATION MISSION SOCIETY  
STATE OF NAGALAND  
KOHIMA, NAGALAND

SCHEDULE FORMING PART OF THE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2017

PARTICULARS	2016-17	2015-16
	AMOUNT (₹)	AMOUNT (₹)

SCHEDULE : 9 : INNOVATIVE ACTIVITIES

Girls Education	-	-
ECCE	-	-
ST/SC	-	-
Total	-	-

SCHEDULE : 10 : TEACHER TRAINING

Inservice Teacher Training at BRC Level	88,53,809.00	-
Total	88,53,809.00	-

SCHEDULE : 11 : CAL

CAL	1,32,25,764.00	-
	1,32,25,764.00	-



NAGALAND EDUCATION MISSION SOCIETY  
STATE OF NAGALAND  
KOHIMA, NAGALAND

SCHEDULE FORMING PART OF THE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2017

Amount In (₹)

SCHEDULE : 12: OPENING BALANCE AT DMA LEVEL

Sl No.	DMA	Cash		Bank		Fund in Transit		Unadjusted Advance					
		2016-17	2015-16	2016-17	2015-16	2016-17	2015-16	Civil Work		Other Advance			
								2016-17	2015-16	2016-17	2015-16		
1	Dimapur	157.00	157.00	1,80,18,237.46	1,15,78,438.46	-	-	2,67,21,800.47	5,76,84,866.47	-	-	-	-
2	Kiphire	-	-	24,98,097.01	29,70,702.01	-	-	1,60,99,749.00	1,26,42,433.00	-	-	-	-
3	Kohima	-	-	94,16,200.74	1,60,81,167.41	-	-	1,32,67,469.14	76,53,577.00	-	-	-	1,11,320.00
4	Longleng	1,23,000.00	3,000.00	5,63,102.50	2,58,771.50	-	-	39,07,981.00	1,37,62,759.00	-	-	39,341.00	4,59,441.00
5	Mokokchung	-	-	8,75,468.32	8,25,131.32	-	-	10,76,014.00	1,14,63,790.00	-	-	-	-
6	Mon	1,986.00	541.00	1,20,61,175.68	66,89,863.68	-	-	2,76,31,743.00	4,00,55,466.00	-	-	-	66,300.00
7	Peren	-	-	1,79,30,788.64	1,60,72,826.64	-	-	1,02,15,489.00	2,34,60,959.64	-	-	-	2,37,552.00
8	Phek	-	-	37,36,709.44	45,74,913.44	-	44,838.00	43,03,378.00	72,61,071.00	-	-	-	4,15,200.00
9	Tuensang	-	-	23,46,166.31	30,23,411.31	-	17,000.00	1,34,45,785.00	3,92,87,843.00	-	-	-	1,13,900.00
10	Wokha	-	-	64,89,690.31	40,73,846.31	26,563.00	26,563.00	4,58,11,108.51	4,43,40,860.51	-	-	81,000.00	3,82,200.00
11	Zunheboto	14,000.00	14,000.00	45,89,356.61	2,93,29,754.61	-	-	5,63,70,739.00	1,42,60,722.00	-	-	-	-
	Sub Total	1,39,143.00	17,698.00	7,85,24,993.02	9,54,78,826.69	26,563.00	88,401.00	21,88,51,256.12	27,18,74,347.62	-	-	1,20,341.00	17,85,913.00
	SMA	3,79,374.00	3,79,374.00	3,58,53,513.00	40,82,14,396.00	42,09,34,000.00	47,25,67,500.00	1,02,19,000.00	82,03,400.00	-	-	-	-
	1 Sub Total	3,79,374.00	3,79,374.00	3,58,53,513.00	40,82,14,396.00	42,09,34,000.00	47,25,67,500.00	1,02,19,000.00	82,03,400.00	-	-	-	-
	<b>TOTAL</b>	<b>5,18,517.00</b>	<b>3,97,072.00</b>	<b>11,43,78,506.02</b>	<b>50,36,93,222.69</b>	<b>42,09,60,563.00</b>	<b>47,26,55,901.00</b>	<b>22,90,70,256.12</b>	<b>28,00,77,747.62</b>			<b>1,20,341.00</b>	<b>17,85,913.00</b>



**SARVA SHIKSHA ABHIYAN  
NAGALAND EDUCATION MISSION SOCIETY  
STATE OF NAGALAND  
KOHIMA, NAGALAND**

SCHEDULE FORMING PART OF THE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2017

**SCHEDULE :13: INTEREST INCOME :**

Amount In (₹)

Sl No.	DMA	Bank Interest - SSA		Bank Interest - NPEGEL		Bank Interest - KGBV	
		2016-17	2015-16	2016-17	2015-16	2016-17	2015-16
1	Dimapur	9,07,533.00	5,18,496.00				
2	Kiphire	2,68,471.00	1,50,876.00				
3	Kohima	4,17,211.00	3,00,080.00				
4	Longleng	1,12,962.00	60,279.00			20,592.00	5,035.00
5	Mokokchung	1,00,035.00	86,396.00				
6	Mon	11,74,259.00	9,86,234.00			44,280.00	30,061.00
7	Peren	5,21,606.00	6,43,509.00				
8	Phek	3,74,200.00	1,50,649.00				
9	Tuensang	4,38,252.00	1,40,510.00			17,970.00	6,239.00
10	Wokha	2,66,122.00	1,91,714.00				
11	Zunheboto	4,38,408.00	3,56,561.00				
	Sub Total	50,19,059.00	35,85,304.00	-	-	82,842.00	41,335.00
1	SMA	1,03,38,203.00	65,03,805.00			73,920.00	63,847.00
	Sub Total	1,03,38,203.00	65,03,805.00	-	-	73,920.00	63,847.00
	TOTAL	1,53,57,262.00	1,00,89,109.00	-	-	1,56,762.00	1,05,182.00





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STATE OF NAGALAND  
KOHIMA, NAGALAND**

SCHEDULE FORMING PART OF THE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2017

PARTICULARS	2016-17	2015-16
	AMOUNT (₹)	AMOUNT (₹)

SCHEDULE : 14 : MISC. INCOME

Misc. Income	-	500.00
Refund of Annual Grant	5,000.00	-
Refund of Civil Works Grant	8,601.00	10,000.75
Total	13,601.00	10,500.75

SCHEDULE : 15 : BRC -COST

EBRC Cost	-	50,000.00
EBRC Contractual Salary	1,30,34,670.00	1,17,88,823.00
TOTs Substitute Salary	2,55,78,375.00	2,41,44,108.00
Resource Person Salary	4,10,000.00	1,11,320.00
Total	3,90,23,045.00	3,60,94,251.00

SCHEDULE : 16 : CIVIL WORK INCLUDING MAJOR REPAIRING

1Room Construction	8,00,000.00	-
Additional Class Room	8,01,43,456.50	8,22,28,399.00
GPS Full Construction	5,40,20,268.70	10,84,24,001.92
GMS Full Construction	5,86,54,659.36	9,67,22,939.00
Toilet For Girls	1,41,04,606.00	1,02,44,955.00
Boys Toilet	1,57,11,932.00	4,29,49,770.00
Boundary Wall	20,000.00	30,000.00
Civil Work Monitoring	1,17,18,515.00	69,21,854.00
Water Facility	2,54,41,388.50	6,18,902.00
Dilapidated GMS	12,91,950.00	35,52,864.00
Common Toilet	13,76,494.00	9,38,314.00
Ramps	86,24,535.00	99,73,500.00
Dilapidated GPS	69,22,156.00	5,03,66,133.00
Building Less GMS	7,50,918.00	20,00,000.00
Total	27,95,80,879.06	41,49,71,631.92

SCHEDULE : 17 : INNOVATIVE ACTIVITIES

Girls Education	-	-
ECCE	-	-
ST/SC	-	-
Total	-	-



SARVA SHIKSHA ABHIYAN  
NAGALAND EDUCATION MISSION SOCIETY  
STATE OF NAGALAND  
KOHIMA, NAGALAND

SCHEDULE FORMING PART OF THE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2017

PARTICULARS	2016-17	2015-16
	AMOUNT (₹)	AMOUNT (₹)
<u>SCHEDULE : 18 : TEACHER TRAINING</u>		
Inservice Teachers Training at BRC Level	88,53,809.00	-
Total	88,53,809.00	-
<u>SCHEDULE : 19 : CAL</u>		
CAL	1,32,25,764.00	-
Computer Education	-	-
Total	1,32,25,764.00	-



**SARVA SHIKSHA ABHIYAN**  
**NAGALAND EDUCATION MISSION SOCIETY**  
**KOHIMA, NAGALAND**

SCHEDULE ANNEXED TO AND FORMING INTEGRAL PART OF THE ACCOUNTS FOR THE  
YEAR ENDED 31<sup>ST</sup> MARCH, 2017

**SCHEDULE : 20 : ACCOUNTING POLICIES AND NOTES ON ACCOUNTS**

**ACCOUNTING POLICIES :**

1. METHOD OF ACCOUNTING :

The accounts are prepared on historical cost basis as a going concern. Accrual based double entry method has been adopted while maintaining books of accounts in compliance with the Guidelines framed in Chapter IV of Manual on Financial Management and Procurement Manual. Expenditure incurred on account of Civil Construction to Village Education Committee, Ward Education Committee etc. for construction/ Up-gradation of Primary School are considered as Revenue Expenditure. The Accounting Policies not referred to otherwise are consistent with the generally accepted accounting principle.

2. GRANT – IN – AID :

Grants received by the State are treated as Revenue Grant.

3. FIXED ASSETS :

Fixed assets have been stated at cost.

4. DEPRECIATION :

Depreciation has not been charged on fixed assets.

5. CONTINGENT LIABILITY :

There is no liability of contingent in nature as on 31<sup>st</sup> March, 2017

**NOTES ON ACCOUNTS**

1. CIVIL CONSTRUCTION :

Amount paid on account of Civil Construction to Village Education Committee, Ward Education Committee etc. for construction/ Up-gradation of Primary School are considered as Expenditure upon production of Utilization Certificate/ Completion Certificate from competent authority. Further, amount paid to contractors has been considered on net payment basis in terms of Para 74 and Para 75 of Manual on Financial Management and Procurement

2. CURRENT LIABILITIES :

In absence of Bill Register, Current Liabilities has been provide to the extent of amount determine based on records, information and explanation produced by the society.



3. PROCUREMENTS :

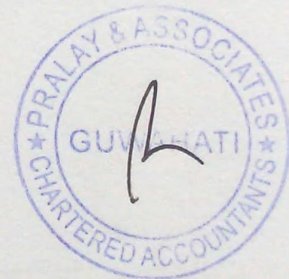
Procurements made under various heads were treated as expenditure only after full payment was made. Undistributed stock of material if any, at the end of the year has been treated as nil.

4. CASH BALANCE :

Cash Balance has been considered on the basis of certificate issued by the management.

5. PREVIOUS YEAR'S FIGURE :

Previous year's figures are regrouped and rearranged wherever necessary.



**PROCUREMENT AUDIT CERTIFICATE FOR THE YEAR ENDED 31<sup>ST</sup> MARCH, 2017**

This is to certify that we have gone through the procurement procedure used for Sarva Shiksha Abhiyan, Nagaland Kohima by Nagaland Education Mission Society and based on the audit of the records for the year 2016-17 and on the basis of information and explanation given to us, the procurement procedure prescribe by the Manual on Financial Management and Procurement for Sarva Shiksha Abhiyan has been satisfactorily followed / or the following deviations were observed:

SL. No.	DETAILS	DEVIATIONS	Amount Involved (Declared as misprocurement)
		NIL	

PLACE : GUWAHATI

DATED : THE 11<sup>th</sup> December ,2017



For. PRALAY & ASSOCIATES  
Chartered Accountants

*(Signature)*  
(P. Chakravorty)  
Partner  
Membership no. 056699

LETTER TO THE MANAGEMENT

To  
The Mission Director  
Sarva Shiksha Abhiyan  
Nagaland Education Mission Society  
Nagaland, Kohima

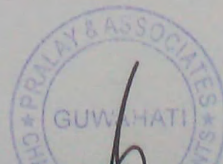
Date :- 11<sup>th</sup> December, 2017

Sir,

While carrying out the audit of the account of the State Mission Authority, eleven District Mission Authorities and various Sub-District levels we observed certain shortcomings which we would like to bring to your notice so that effective implementation of the programme can be carried out upon your corrective intervention in the functioning of the State Mission Authority, District Mission Authority and at Sub-District level.

1. It has been observed that DMA Zunheboto has made remittances in cash to various Village Education Committees of funds relating to Civil Works instead of account payee cheques/direct transfer in terms of Para 79.12 of Manual on Financial Management and Procurement. Although it was explained that the Bank has abruptly stopped operation of the savings accounts where programme fund was kept without any intimation and did not agree to make the accounts operative, the DMA had no other option but to disburse in cash to carry out the programme implementation. However, in our opinion the matter should be taken up by the higher authority to resolve the issue and normal financial transaction should be carried out in line with the guidelines of the Manual and the practice of disbursement of cash should be discontinued with immediate effect.
2. It has been observed that an amount of ₹ 13,20,122/- was deducted and deposited by the District Mission Authority Dimapur towards VAT on civil works constructions carried out by the School Management/ Village Education Committee which is not applicable Nagaland VAT Act, 2005. Hence, you are to direct the concerned official of District Mission Authority, Dimapur to take necessary steps to obtain refund from Government of Nagaland in line with the provisions of Nagaland Vat Act, 2005.
3. It has been observed that separate account has not been maintained for the deposit of grant relating to Swachh Bharat Kosh.

*Continued to Page No.2*



4. Following observations were remained unresolved since 2009-10 and before which requires urgent attention from your end:

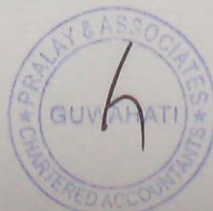
a. It has been observed from the preceding audit report that bank reconciliation was prepared with opening balance difference which was also carried forward during the year under audit and accordingly bank reconciliation as on 31<sup>st</sup> March, 2017 was prepared carrying said difference by the following Districts which should be reconciled at the earliest:

Serial no.	Name of the District	Amount (₹)
1.	Kohima	3,34,453.00
2.	Wokha	10,000.00
3.	Zunheboto	2,91,750.96

b. It has been observed that Funds in Transit remained pending reconciliation in the accounts of following Districts which should be reconciled at an earliest :

Serial no.	Name of the District	Amount (₹)
1.	Wokha	26,563/-

- c. It has been observed that Temporary Loan taken by Longleng District from DIS, Longleng ₹ 3,08,902/-, Einyu Women Society ₹ 3,26,000/-, Highlander Mechanised Unit ₹ 6,00,000/- Nagaland Comprehensive ₹ 5,00,000/- and Yingli Comm. Dev. Society ₹ 5,00,000/- received by cash as reported by the previous auditor still remained unconfirmed. Such loan should be confirmed and settled at the earliest.
- d. It has been observed that an amount of ₹ 39,341/- has been shown as Advance to Sri Meyikangzuk under "Other Advance" in the accounts of Longleng District remained outstanding for more than one year and should be settled at the earliest.
5. It has been observed that DMA Longleng has deducted Professional Tax from the salaries but has not paid the same to the credit of the Treasury and which should be regularized immediately.
6. It was observed that none of the District Mission Authorities including the State Mission Authority are maintaining various registers as per proper guidelines like Advance Register, Fixed Assets Register, Stock Register etc. prescribed in the Manual on Financial Management and Procurement resulting which auditors are bound to give comment on this. However only a few District attempted to maintain the same but could not update within due time. Since these registers are used as tools for monitoring and effective implementation of the programme, specific attention should be given to ensure that all prescribed registers are maintained and regularly updated.



Page 3

7. It has been observed that there were instances where District Mission Authorities released Civil Works Fund to Village Education Committees without obtaining Utilization Certificates of the preceding installments. Hence, the District Management Authorities should be directed to obtain the Utilization Certificates of the previous installment of Civil Works before releasing further installments.
8. As you are aware that Teacher's Salary is supported by Treasury Challan and not expenditure statement from Director, School Education which violates the conditions specified in Para 75.1 of Manual on Financial Management and Procurement 2010. Hence, same should be brought to the notice of appropriate authority and obtain the expenditure statement.
9. while carrying out the audit of the account of the Village Education Committee, we found that there is utter need for educating the office bearer of Village Education Committee in respect of maintenance of books of account, stock register etc.
10. While carrying out the audit of District Mission Authorities/State Mission Authority it was observed, financial and internal control required to be strengthened commensurate with the nature and volume of activities undertaken by District Mission Authorities/State Mission Authority.
11. Register for pending audit observation was not maintained and hence the same could not be verified and therefore the same should be updated immediately.
12. Finally, accounts personnel along with programme officer of the Districts should be imparted training in order to perform their duty more efficiently.

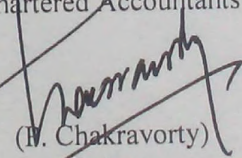
Thanking You

PLACE : GUWAHATI

DATED : THE 11<sup>th</sup> December, 2017



For. PRALAY & ASSOCIATES  
Chartered Accountants

  
(H. Chakravorty)  
Partner

Membership no. 056699