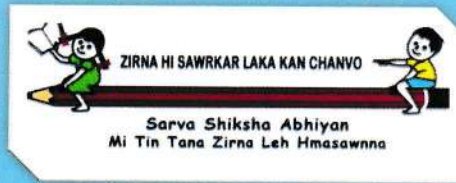


2016 - 17



Audit Report 2016-17

Audited Statement of Consolidated Accounts
of Mizoram Sarva Shiksha Abhiyan Mission



Anil Hitesh & Associates

Chartered Accountants,
Barak Market, 1st Floor, N.S. Avenue
Rangirkhari, Silchar – 788 005
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2016 - 17



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Anil Jain

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

Anil Hitesh & Associates

Chartered Accountants

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, 2017, the Consolidated Income & Expenditure Account and Consolidated Receipts & Payments Account for the year then ended.

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

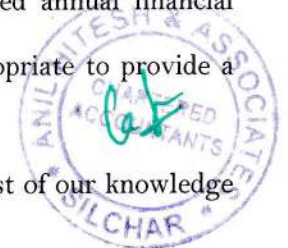
Our responsibility is to express an opinion on these consolidated annual financial statement based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements 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.

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;



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

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 2017;
- (b) In the case of the consolidated Income and Expenditure Account of the Excess of Income Over Expenditure 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.**

Place: Silchar

Dated: The 29th day of September, 2017

For Anil Hitesh & Associates

Chartered Accountants
Firm Registration No-325406E

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



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

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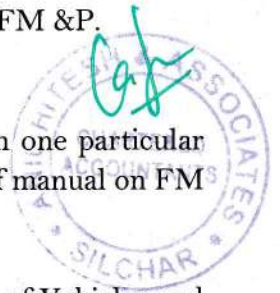
FIRM Regn No. 325406E

PAN - ABLPJ5549F Service Tax Regn No ABLPJ5549FST001



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. 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.
3. Generally high cash balances were held at SPO/ DPO/ BRC/ CRC / SMC level in most part of the year.
4. 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.
5. Balance Sheet and Income & Expenditure Account not prepared at all levels except DPO and SPO Level.
6. At District and BRC level closing balances of funds lying at CRC, SMC levels and hostels has been shown to be utilized.
7. At District and BRC Level interest income at CRC, SMC Levels and hostels not considered in books of accounts.
8. No Trial balance is prepared at BRC level where manual accounts are prepared.
9. Closing Stock at all levels is shown as utilized.
10. Utilization Certificates is not sent in time as per Para 75-1 of manual on FM &P.
11. 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.
12. Other income includes Rs. 3,05,000.00 being amount received from Sale of Vehicles and Rs.10,000.00 being reversal of un-encashed cheque relating to earlier years.





Anil Jain

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

Anil Hitesh & Associates

Chartered Accountants

13. The difference of cash and bank balance of Rs. 83,58,552/- appearing in balance sheet since financial year 2003 – 2004 has been adjusted during the year based on certificate issued by us dt. 25/09/2017. The adjustment has been done in the following manner:-
- Capitalisation of Civil Works of Rs. 66,39,110/- incurred during the financial year 2002 – 2003 which is difference in Civil Works reflected by auditors of financial year 2002 - 2003 and Civil Works reflected by management in the financial Statement prepared by management and checked by us for the financial year 2002 – 2003.
 - Net income expenditure items for financial year 2002 – 2003 of Rs. 17,19,442/- which is the difference in surplus of Income and Expenditure Account reflected by auditors of financial year 2002 – 2003 and surplus reflected by management in the Financial Statement prepared by management and checked by us for the financial year 2002 – 2003.
14. District wise bifurcation of Fixed Assets not available in Books of Accounts at SPO Level.
15. Bank balance at SPO level includes Rs.1,06,596/- belonging to SIEMET Account and Rs.13,680/- belonging to KGBV Account.

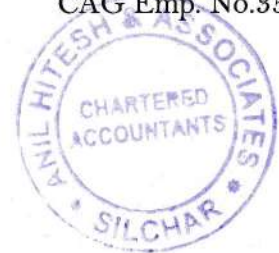
For **Anil Hitesh & Associates**
Chartered Accountants
Firm Registration No-325406E

Place: Silchar

Dated: The 29th day of September, 2017

Anil Jain
Proprietor

Mem. No.057336
CAG Emp. No.354



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

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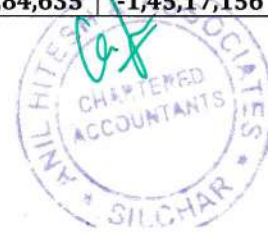
MIZORAM SARVA SHIKSHA ABHIYAN MISSION
Utilization Certificate in respect of Sarva Shiksha Abhiyan (SSA) for the
Financial Year 2016-17 for SSA & KGBV (**Grant-in-Aid General**)

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	-51,97,73,608	-3,84,635	-1,16,05,878	-53,17,64,121
B.	Fund in Transit				0
a.	Grant-in-Aid-General				0
C.	Unadjusted Advances				0
a.	Grant-in-Aid-General				0
	Sub-total (A) Opening Balance	-51,97,73,608	-3,84,635	-1,16,05,878	-53,17,64,121
2	Funds received from Government of India (MHRD)				
a.	Grant-in-Aid-General				
i)	No.F.3-2/2016 - EE.8 (I) of 12th May, 2016	26,05,000			26,05,000
		22,28,53,240			22,28,53,240
ii)	No.F.3-2/2016 - EE.8 (II) of 12th May, 2016	10,42,000			10,42,000
iii)	No.F.3-2/2016 - EE.8 (I) of 29th Sept., 2016	16,58,000			16,58,000
iv)	No.F.3-2/2016 - EE.8 (I) of 29th Sept., 2016	6,63,000			6,63,000
v)	No.F.3-2/2016 - EE.8 (I) of 29th Sept., 2016	14,18,10,000			14,18,10,000
vi)	No.F.3-2/2016 - EE.8 (I) of 27th January, 2017	83,12,000			83,12,000
vii)	No.F.3-2/2016 - EE.8 (I) of 27th January, 2017	33,25,000			33,25,000
Viii)	No.F.3-2/2016 - EE.8 (I) of 27th January, 2017	71,11,63,000			71,11,63,000
3	Funds received from State Government				
a.	Grant-in-Aid-General				
i)	No.B.17011/21/2007 - EDN(SSA) of 5th Aug., 2016	23,94,000			23,94,000
ii)	No.G.24017/5/2015 - EDN of 19th Aug., 2016	5,88,58,000			5,88,58,000
iii)	No.G.24017/5/2015 - EDN of 22nd Dec., 2016	1,60,15,000			1,60,15,000
iv)	No.G.24017/1/2017 - EDN(SSA)/36 of 22 nd Mar., 2017	8,03,11,000			8,03,11,000
4	Bank Interest				
a.	Grant-in-Aid-General	53,22,582		4,832	53,27,414
5	Miscellaneous Income				
a.	Grant-in-Aid-General	3,18,303			3,18,303
	Sub Total (B)	1,25,66,50,125	0	4,832	1,25,66,54,957
	Grand Total (A+B)	73,68,76,517	-3,84,635	-1,16,01,046	72,48,90,836
6	Less Amount				
A.	Actual Expenditure during the year 2016 - 17				
a.	Grant-in-Aid-General	1,18,37,03,903		29,16,110	1,18,66,20,013
B.	Outstanding Advance as on 31st March, 2017				
a.	Grant-in-Aid-General	0			0
	Total (A+B)	1,18,37,03,903	0	29,16,110	1,18,66,20,013
7	Excess/Deficit of Fund				
a.	Grant-in-Aid-General				0
8	Unspent balance as on 31st March, 2017				
a.	Grant-in-Aid-General	-44,68,27,386	-3,84,635	-1,45,17,156	-46,17,29,177



- 1 Certified that out of Rs. 1,25,10,09,240/- (Rupees One Hundred and Twenty Five Crore Ten Lakh Nine Thousand Two Hundred Forty only) of Grant in Aid General sanctioned/received during the year 2016-17 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. 53,27,414/- (Rupees Fifty Three Lakh Twenty Seven Thousand Four Hundred Fourteen only) on account of Interest and Rs. 3,18,303/- (Rupees Three Lakh Eighteen Thousand Three Hundred and Three only) on account of miscellaneous income earned during the period 01.04.2015 to 31.03.2016 and Rs.-53,17,64,121/- (Rupees Minus Fifty Three Crore Seventeen Lakh Sixty Four Thousand One Hundred Twenty One only) on account of unspent balance of previous year and Rs. Nil as opening advance of the previous year, a sum of Rs. 1,18,66,20,013/- (Rupees One Hundred Eighteen Crore Sixty Six Lakh Twenty Thousand Thirteen only) of Grant in Aid General has been utilized for the purpose for which it was sanctioned and an amount of Rs.-46,17,29,177/- (Rupees Minus Forty Six Crore Seventeen Lakh Twenty Nine Thousand One Hundred Seventy Seven only) remaining unutilized at the year end will be adjusted towards the Grants-in-Aid payable during the year 2017-18.
- 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


**Secretary
School Education Deptt.
Govt. of Mizoram**



C.A. Anil Jain
Proprietor

Place: Silchar

Date : The 29th September, 2017


State Project Director
Mizoram SSA Mission
Mizoram : Aizawl

Mem. No. 057336
CAG. NO. 354



MIZORAM SARVA SHIKSHA ABHIYAN MISSION
Utilization Certificate in respect of Sarva Shiksha Abhiyan (SSA) for the
Financial Year 2016-2017 for SSA & 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	588,156,294	0	0	588,156,294
B.	Fund in Transit				0
a.	Grant-in-Aid-Capital				0
C.	Unadjusted Advances				0
a.	Grant-in-Aid-Capital	62,106,197			62,106,197
	Sub-total (A) Opening Balance	650,262,491	0	0	650,262,491
2	Funds received from Government of India (MHRD)				
a.	Grant-in-Aid-Capital				
3	Funds received from State Government				
a.	Grant-in-Aid-Capital				
4	Bank Interest				
a.	Grant-in-Aid-Capital				0
5	Miscellaneous Income				
a.	Grant-in-Aid-Capital				0
	Sub Total (B)	0	0	0	0
	Grand Total (A+B)	650,262,491	0	0	650,262,491
6	Less Amount				
A.	Actual Expenditure during the year 2016-17				
a.	Grant-in-Aid-Capital	8,102,632			8,102,632
b.	Advance adjustment	62,106,197			62,106,197
B.	Outstanding Advance as on 31st March, 2017				
a.	Grant-in-Aid-Capital	58,904,000			58,904,000
	Total (A+B)	129,112,829	0	0	129,112,829
7	Excess/Deficit of Fund				
a.	Grant-in-Aid-Capital				0
8	Unspent balance as on 31st March, 2017				
a.	Grant-in-Aid-Capital	521,149,662	0	0	521,149,662



- 1 Certified that out of Rs. Nil/- (Rupees Nil only) of Grant in Aid Capital sanctioned/received during the year 2016-17 in favour of SSA Mission, Mizoram vide Ministry of Human Resources Development, Department of School Education & Literacy and Rs. Nil/- (Rupees Nil only) on account of Interest and Miscellaneous income earned during the period 01.04.2016 to 31.03.2017 and Rs. 58,81,56,294/- (Rupees Fifty Eight Crore Eighty One Lakh Fifty Six Thousand Two Hundred Ninety Four only) on account of unspent balance of previous year and Rs. 6,21,06,197/- (Rupees Six Crore Twenty One Lakh Six Thousand One Hundred Ninety Seven only) as opening advance of the previous year, a sum of Rs. 7,02,08,829/- (Rupees Seven Crore Two Lakh Eight Thousand Eight Hundred Twenty Nine only) of Grant in Aid Capital has been utilized for the purpose and an amount of Rs. 52,11,49,662/- (Rupees Fifty Two Crore Eleven Lakh Forty Nine Thousand Six Hundred Sixty Two only) remaining unutilized. Out of unutilized amount, Rs. 5,89,04,000/- (Rupees Five Crore Eighty Nine Lakh and Four Thousand only) are outstanding in unadjusted advance account and balance of Rs. 46,22,45,662/- (Rupees Forty Six Crore Twenty Two Lakh Forty Five Thousand Six Hundred Sixty Two only) remain as bank balance.
- 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.

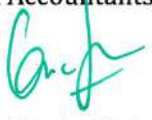
In terms of our report of even date


**Secretary
School Education Deptt.
Govt. of Mizoram**

Place: Silchar
Date : The 29th September, 2017


State Project Director
Mizoram SSA Mission
Mizoram : Aizawl

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


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



MIZORAM SSA MISSION
AIZAWL, MIZORAM
Consolidated Annual Financial Statement

Annexure XX

State : Mizoram

Year ending : 31.3.2017

SOURCE & APPLICATION

(Amount in ₹)

Sl. No.	Particulars	SSA	NPEGEL	KGBV	TOTAL
1	Opening Balance :	Rs.	Rs.	Rs.	Rs.
	a) Cash in hand (State)	34,97,577			34,97,577
	b) Cash at Bank (State)	4,06,81,997			4,06,81,997
	c) Cash in Hand (all district)	2,90,055			2,90,055
	d) Cash at Bank (all district)	1,19,13,654		8,890	1,19,22,544
	e) Advances Outstanding	6,21,06,197			6,21,06,197
	Sub Total (A)	11,84,89,480	0	8,890	11,84,98,370
2	Source (Receipt) :				
	a) Received from Govt. of India	1,09,34,31,240			1,09,34,31,240
	b) Received from Govt. of Mizoram	15,75,78,000			15,75,78,000
	c) Bank Interest	53,22,582		4,832	53,27,414
	d) Other income	3,18,303			3,18,303
	Sub Total (B)	1,25,66,50,125	0	4,832	1,25,66,54,957
	Total Receipt (A+B)	1,37,51,39,605	0	13,722	1,37,51,53,327
Sl. No.	Intervention	PAB 2016-17	Expenditure incurred	Savings	
1	Residential Hostel	2,40,32,500	2,39,54,451	78,049	
2	Special Training (mainstreaming of OoSC)	6,38,67,000	2,54,12,990	3,84,54,010	
3	Free Text Book	2,17,93,100	2,17,61,450	31,650	
4	Provision of 2 sets of Uniform	4,37,59,200	4,30,04,000	7,55,200	
5	Teaching Learning Equipment (TLE)	0	0	0	
6	Teacher Salary	82,02,60,000	80,93,46,117	1,09,13,883	
7	Training	1,58,25,010	5,10,298	1,53,14,712	
8	BRC	9,83,20,000	9,64,84,612	18,35,388	
9	CRC	5,50,62,000	5,39,98,082	10,63,918	
10	Computer Aided Education	3,21,60,000	0	3,21,60,000	
11	Teachers' Grant	56,86,500	54,26,000	2,60,500	
12	School Grant	1,37,65,000	1,36,82,000	83,000	
13	REMS	0	0	0	
14	Maintenance Grant	1,69,87,500	1,68,82,500	1,05,000	
15	Interventions for CWSN	1,91,82,000	66,75,450	1,25,06,550	
16	Innovation Head	4,00,00,000	0	4,00,00,000	
17	SMC/PRI Training	40,80,600	0	40,80,600	
18	Civil Works	57,62,15,922	7,02,08,829	50,60,07,093	
19	Management & MIS	4,99,06,000	4,93,30,826	5,75,174	
20	Learning Enhancement Programme	3,53,31,355	7,43,292	3,45,88,063	
21	Community Mobilisation	42,60,000	12,98,835	29,61,165	
	Sub Total	1,94,04,93,687	1,23,87,19,732	70,17,73,955	
22	State Component :				
	Research & Evaluation	33,08,995	0	33,08,995	
	Advance adjusted under R&E against previous year advance outstanding				
	Management & MIS, Others	1,51,93,000	1,51,93,000	0	
	Advance adjusted under Management & MIS against previous year advance outstanding		0		
	TOTAL SSA	1,95,89,95,682	1,25,39,12,732	70,50,82,950	
23	NPEGEL	0	0	0	
24	KGBV	35,25,000	29,16,110	6,08,890	
	Grand TOTAL (SSA+NPEGEL+KGBV)	1,96,25,20,682	1,25,68,28,842	70,56,91,840	
25	Closing Balance :				
	Cash in hand (State)		5,85,010		
	Cash at Bank (State)		4,80,04,469		
	Cash in hand (All District)		2,37,310		
	Cash at Bank (All District)		1,05,93,696		
	Advance Outstanding		5,89,04,000		
	Total		11,83,24,485		

In terms of our report of even date

For Anil Hitesh & Associates

Firm Reg. No. 325406E

Chartered Accountants

The 29th day of September, 2017



C.A. Anil Jain

Proprietor

Mem. No. 057336

CAG. Emp. No. 354

MIZORAM SSA MISSION, AIZAWL, MIZORAM
Consolidated Balance Sheet as on 31.3.2017 (SSA)

ANNEXURE XXI
(Amount in ₹)

Name of the SIS : MIZORAM

LIABILITIES	Schedule	Current Year	Previous Year	ASSETS	Schedule	Current Year	Previous Year
Capital Fund :				Fixed Assets :			
Opening Balance		2,07,52,06,317	2,18,44,64,283	Civil works		1,93,85,48,737	1,86,17,00,798
Fund received from GOI				Furniture		26,67,838	26,67,838
a) SSA				Vehicle		9,16,039	20,93,078
b) NPEGEL				Equipment		8,11,50,571	8,11,50,571
c) KGBV				NPEGEL		7,46,000	7,46,000
Fund received from GOM				KGBV			
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		2,37,310	2,90,055
Others (outstanding liabilities for civil works)				b) Cash at Bank		1,05,88,864	1,19,13,654
Balances at Districts				c) Fund in Transit			
Add: Excess of Income over Expenditure		6,71,42,521	-	Closing Balance (SPO):	II		
Less: Excess of Expenditure over Income			10,92,57,966	Cash in Hand		5,85,010	34,97,577
Closing Balance		2,14,23,48,838	2,07,52,06,317	Cash at Bank		4,80,04,469	4,06,81,997
				Advance Outstanding		5,89,04,000	6,21,06,197
						2,14,23,48,838	2,07,52,06,317

In terms of our report of even date

For Anil Hitesh & Associates

Firm Reg. No. 325406E

Chartered Accountants

Anil Hitesh

State Project Director

Mizoram SSA Mission

State Project Director

Mizoram SSA Mission

Mizoram : Aizawl

The 29th day of September, 2017

C.A. Anil Jain

Proprietor

Mem. No. 057336

CAG. Emp. No. 354



MIZORAM SSA MISSION, AIZAWL, MIZORAM
Consolidated Balance Sheet as on 31.3.2017

Name of the Block : KGBV Lungsen Block

(Amount in ₹)

LIABILITIES	Current Year	Previous Year	ASSETS	Current Year	Previous Year
Capital Fund :			Fixed Assets :		
Opening Balance	24,08,890	24,15,881	Civil works	20,00,000	20,00,000
Fund received from GOI			Bedding	1,50,000	1,50,000
KGBV			Furniture	2,50,000	2,50,000
Interest			Closing Balance (SPO):		
Balances at Districts			Cash in Hand		
Less: Excess of Expenditure over Income	4,058	6,991	Cash at Bank	4,832	8,890
	24,04,832	24,08,890	Advance Outstanding		
				24,04,832	24,08,890

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



Shwachlanam
 State Project Director

Mizoram SSA Mission

State Project Director

Mizoram SSA Mission

Mizoram : Aizawl

The 29th day of September, 2017

MIZORAM SSA MISSION, AIZAWL, MIZORAM
Consolidated Balance Sheet as on 31.3.2017

ANNEXURE XXI
(Amount in ₹)

Name of the SIS : MIZORAM

LIABILITIES	Schedule	Current Year	Previous Year	ASSETS	Schedule	Current Year	Previous Year
Capital Fund :				Fixed Assets :			
Opening Balance		2,07,76,15,207	2,18,68,80,164	Civil works		1,93,85,48,737	1,86,17,00,798
Fund received from GOI				Furniture		26,67,838	26,67,838
a) SSA				Vehicle		9,16,039	20,93,078
b) NPEGEL				Equipment		8,11,50,571	8,11,50,571
c) KGBV				NPEGEL		7,46,000	7,46,000
Fund received from GOM				KGBV		24,00,000	24,00,000
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		2,37,310	2,90,055
Others (outstanding liabilities for civil works)				b) Cash at Bank		1,05,93,696	1,19,22,544
Balances at Districts				c) Fund in Transit			
Add: Excess of Income over Expenditure		6,71,38,463	-	Difference in Cash and Bank Balance (2003-2004)			83,58,552
Less: Excess of Expenditure over Income			10,92,64,957	Closing Balance (SPO):	II		
Closing Balance		2,14,47,53,670	2,07,76,15,207	Cash in Hand		5,85,010	34,97,577
				Cash at Bank		4,80,04,469	4,06,81,997
				Advance Outstanding		5,89,04,000	6,21,06,197
						2,14,47,53,670	2,07,76,15,207

In terms of our report of even date

For Anil Hitesh & Associates

Firm Reg. No. 325406E



Chartered Accountants

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

The 29th day of September, 2017



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

MIZORAM SSA MISSION AIZAWL, MIZORAM						ANNEXURE XXII	
Consolidated Income & Expenditure Account for the year ended 31.3.2017						(Amount in ₹)	
Name of the SIS : MIZORAM	Schedule	Amount Current Year	Amount Previous Year	INCOME	Schedule	Amount Current Year	Amount Previous Year
EXPENDITURE							
Expenditure at District and Sub-District Level	VI			Funds from Govt. of India			
Residential Schools		2,39,54,451	2,24,61,124	SSA	III	1,09,34,31,240	94,37,51,000
Special Training (mainstreaming of OoSC)		2,54,12,990	3,87,57,961	NPEGEL			
Free Text Book		2,17,61,450	2,19,67,556	KGBV			
Provision of 2 sets of Uniform		4,30,04,000	4,31,70,000	Funds from Govt. of Mizoram			
Teaching Learning Equipment (TLE)		-	-	SSA	III	15,75,78,000	15,43,73,000
Teacher Salary		80,93,46,117	81,35,58,675	NPEGEL			
Training		5,10,298	33,50,325	KGBV			
BRC		9,64,84,612	9,65,70,898	Funds from 13th FC			
CRC		5,39,98,082	5,35,87,692	SSA			
Computer Aided Education		-	-	NPEGEL			
Teachers' Grant		54,26,000	-	KGBV			
School Grant		1,36,82,000	1,37,44,000	Interest			
REMS		-	-	SSA	IV	53,22,582	66,34,632
Maintenance Grant		1,68,82,500	1,63,27,500	NPEGEL			
Interventions for CWSN		66,75,450	1,49,11,578	KGBV	IV	4,832	8,890
Innovation Head		-	39,66,658	Other Income	IV	13,303	3,66,628
SMC/PRI Training		-	-	Excess of expenditure over income			10,92,64,957
Civil Works		-	-				
Management		4,93,30,826	5,12,25,220				
Learning Enhancement Programme		7,43,292	-				
Community Mobilisation		12,98,835	8,50,000				
NPEGEL		-	-				
KGBV		29,16,110	31,75,881				
Loss on Sale of Vehicle		8,72,039	-				
Expenditure pertaining to FY 2002-03 (ref. point no.13 to Annexure to Auditors Report)		17,19,442	-				
State Component :	VI						
SIEMAT		-	-				
Management & MIS, others		1,51,93,000	1,47,74,039				
REMS		-	20,00,000				
Excess of Income over expenditure		6,71,38,463	-				
TOTAL		1,25,63,49,957	1,21,43,99,107	TOTAL		1,25,63,49,957	1,21,43,99,107
						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	
The 29th day of September, 2017							
							
						State Project Director	
						Mizoram SSA Mission	
						State Project Director	
						Mizoram SSA Mission	
						Mizoram : Aizawl	

MIZORAM SSA MISSION, AIZAWL, MIZORAM
Consolidated Receipts & Payments Account for the year ended 31.3.2017

ANNEXURE XXIII
(Amount in ₹)

RECEIPTS	Sched ule	Current Year	Previous Year	PAYMENTS	Sched ule	Current Year	Previous Year
Opening Balance :				Amount paid to districts and sub-district level			
a) Cash in Hand	VII	37,87,632	26,57,931	Expenditure at Districts and sub-District level	VI		
b) Cash at Bank		5,26,04,541	38,40,43,779	Residential Schools		2,39,54,451	2,24,61,124
c) Advances Outstanding		6,21,06,197	-	Special Training (mainstreaming of OoSC)		2,54,12,990	3,87,57,961
Funds from Govt. of India	III			Free Text Book		2,17,61,450	2,19,67,556
SSA		1,09,34,31,240	94,37,51,000	Provision of 2 sets of Uniform		4,30,04,000	4,31,70,000
NPEGEL				Teaching Learning Equipment (TLE)			
KGBV				Teacher Salary		80,93,46,117	81,35,58,675
Funds from Govt. of Mizoram				Training		5,10,298	33,50,325
SSA	III	15,75,78,000	15,43,73,000	BRC		9,64,84,612	9,65,70,898
NPEGEL				CRC		5,39,98,082	5,35,87,692
KGBV				Computer Aided Education			
Funds from 13th FC				Teachers' Grant		54,26,000	
SSA				School Grant		1,36,82,000	1,37,44,000
NPEGEL				REMS			
KGBV				Maintenance Grant		1,68,82,500	1,63,27,500
Interest				Interventions for CWSN		66,75,450	1,49,11,578
SSA		53,22,582	66,34,632	Innovation Head			
NPEGEL				SMC/PRI Training			
KGBV		4,832	8,890	Civil Works			
Miscellaneous Receipts		3,18,303	3,66,628	Management		7,02,08,829	15,89,38,383
Expenditure of district and sub-district level adjusted against advance				Learning Enhancement Programme		4,93,30,826	5,12,25,220
Advance for district and sub-district level programme activities adjusted				Community Mobilisation		7,43,292	
Advance for state level programme activities adjusted				NPEGEL		12,98,835	8,50,000
Funds refunded by districts and sub-district level				KGBV			
Loan				State Component :	VI	29,16,110	31,75,881
Remittance in Transit				SIEMAT			
Advance Recovered				Management & MIS, others		1,51,93,000	1,47,74,039
Difference in opening Cash & Bank				REMS			20,00,000
				Closing Balance :	II		
				Cash in hand (District)		2,37,310	2,90,055
				Cash at bank (District)		1,05,93,696	1,19,22,544
				Cash in hand (State)		5,85,010	34,97,577
				Cash at bank (State)		4,80,04,469	4,06,81,997
				Advance Outstanding		5,89,04,000	6,21,06,197
TOTAL		1,37,51,53,327	1,49,18,35,860	TOTAL		1,37,51,53,327	1,49,18,35,860

In terms of our report of even date

For Anil Hitesh & Associates

Firm Reg. No. 375406E

Chartered Accountants



Anil Hitesh
State Project Director
Mizoram SSA Mission

State Project Director
Mizoram SSA Mission
Mizoram : Aizawl

The 29th day of September, 2017

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

MIZORAM SSA MISSION
AIZAWL, MIZORAM

SCHEDULE - I
(Amount in ₹)

FIXED ASSETS

Sl. No.	WDV as on 1.4.16	Addition during the year	Deletion during the year	WDV as on 31.3.17
1	1,86,17,00,798	7,68,47,939	-	1,93,85,48,737
2	26,67,838	-	-	26,67,838
3	20,93,078	-	11,77,039	9,16,039
4	8,11,50,571	-	-	8,11,50,571
5	7,46,000	-	-	7,46,000
6	24,00,000	-	-	24,00,000
TOTAL	1,95,07,58,285	7,68,47,939	11,77,039	2,02,64,29,185

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

Note : Addition during the year to Civil Works includes Rs. 66,39,110/- pertaining to FY 2002 - 03

The 29th day of September, 2017

**ANNEXURE XX
MIZORAM**

SCHEDULE - II

CLOSING BALANCE AS AT 31st March, 2017

(Amount in ₹)

Sl. No.	Particulars	SSA		KGBV		TOTAL
		Bank	Cash	Bank	Cash	
A	State Project Office	4,80,04,469	5,85,010	0	0	4,85,89,479
	Sub Total	4,80,04,469	5,85,010	0	0	4,85,89,479
B	District Offices :					
1	Aizawl	7,26,247	86,820	0	0	8,13,067
2	Champhai	13,84,977	36,515	0	0	14,21,492
3	Kolasib	28,62,492	0	0	0	28,62,492
4	Lawngtlai	2,79,342	0	0	0	2,79,342
5	Lunglei	10,30,392	0	4,832	0	10,35,224
6	Mamit	25,60,728	70,507	0	0	26,31,235
7	Saiha	4,15,890	43,068	0	0	4,58,958
8	Serchhip	13,28,796	400	0	0	13,29,196
	Sub Total	1,05,88,864	2,37,310	4,832	0	1,08,31,006
	Grand Total (A+B)	5,85,93,333	8,22,320	4,832	0	5,94,20,485



ANNEXURE XX
MIZORAM

SCHEDULE - III

GRANT IN AID RECEIVED DURING THE YEAR 2016 - 17

Sl. No.	Sanction Letter No. & Date	Govt. of India	Govt. of Mizoram	TOTAL
1	No.F.3-2/2016 - EE.8 (I) of 12th May, 2016	26,05,000		26,05,000
2	No.F.3-2/2016 - EE.8 (I) of 12th May, 2016	22,28,53,240		22,28,53,240
3	No.F.3-2/2016 - EE.8 (II) of 12th May, 2016	10,42,000		10,42,000
4	No.B.17011/21/2007 - EDN(SSA) of 5th Aug., 2016		23,94,000	23,94,000
5	No.G.24017/5/2015 - EDN of 19th Aug., 2016		5,88,58,000	5,88,58,000
6	No.F.3-2/2016 - EE.8 (I) of 29th Sept., 2016	16,58,000		16,58,000
7	No.F.3-2/2016 - EE.8 (I) of 29th Sept., 2016	6,63,000		6,63,000
8	No.F.3-2/2016 - EE.8 (I) of 29th Sept., 2016	14,18,10,000		14,18,10,000
9	No.G.24017/5/2015 - EDN of 22nd Dec., 2016		1,60,15,000	1,60,15,000
10	No.F.3-2/2016 - EE.8 (I) of 27th January, 2017	83,12,000		83,12,000
11	No.F.3-2/2016 - EE.8 (I) of 27th January, 2017	33,25,000		33,25,000
12	No.F.3-2/2016 - EE.8 (I) of 27th January, 2017	71,11,63,000		71,11,63,000
13	No.G.24017/1/2017 - EDN(SSA)/36 of 22nd Mar., 2017		8,03,11,000	8,03,11,000
	TOTAL	1,09,34,31,240	15,75,78,000	1,25,10,09,240



**ANNEXURE XX
MIZORAM****SCHEDULE - IV****INTEREST RECEIVED DURING THE YEAR 2016 - 17**

(Amount in ₹)

Sl. No.	Particulars	SSA	KGBV	NPEGEL	TOTAL
A	State Project Office	31,54,615	0	0	31,54,615
	Sub Total	31,54,615	0	0	31,54,615
B	District Offices :				
1	Aizawl	3,39,537	0	0	3,39,537
2	Champhai	2,59,792	0	0	2,59,792
3	Kolasib	2,39,281	0	0	2,39,281
4	Lawngtlai	2,24,925	0	0	2,24,925
5	Lunglei	3,53,868	4,832	0	3,58,700
6	Mamit	4,06,638	0	0	4,06,638
7	Saiha	75,171	0	0	75,171
8	Serchhip	2,68,755	0	0	2,68,755
	Sub Total	21,67,967	4,832	0	21,72,799
	Grand Total (A+B)	53,22,582	4,832	0	53,27,414



**ANNEXURE XX
MIZORAM****SCHEDULE - V
MISCELLANEOUS RECEIPT DURING THE YEAR 2016 - 17**

(Amount in ₹)

Sl. No.	Particulars	SSA	KGBV	NPEGEL	TOTAL
A	State Project Office	3,18,301	0	0	3,18,301
	Sub Total	3,18,301	0	0	3,18,301
B	District Offices :				
1	Aizawl	2	0	0	2
2	Champhai	0	0	0	0
3	Kolasib	0	0	0	0
4	Lawngtlai	0	0	0	0
5	Lunglei	0	0	0	0
6	Mamit	0	0	0	0
7	Saiha	0	0	0	0
8	Serchhip	0	0	0	0
	Sub Total	2	0	0	2
	Grand Total (A+B)	3,18,303	0	0	3,18,303



MIZORAM SSA MISSION
AIZAWL, MIZORAM
District-wise Expenditure 2016 -17

SCHEDULE VI
(Amount in ₹)

Sl. No.	Intervention	Aizawl	Champhai	Kolasib	Lawngtlai	Lunglei	Mamit	Saiha	Serchhip	SPO	Total Expenditure
1	Residential Hostel	35,84,796	18,42,500	18,42,500	47,13,500	18,42,500	47,83,820	17,30,995	18,42,500	18,11,340	2,39,54,451
2	Special Training (mainstreaming of OoSC)	18,03,600	23,97,940	14,52,530	82,79,983	62,01,000	23,37,000	15,31,595	5,83,500	8,25,842	2,54,12,990
3	Free Text Book	-	-	-	-	-	-	-	-	2,17,61,450	2,17,61,450
4	Provision of 2 sets of Uniform	84,20,400	56,73,600	40,11,800	71,16,800	72,18,000	55,26,400	33,97,600	16,39,400	-	4,30,04,000
5	Teaching Learning Equipment (TLE)	-	-	-	-	-	-	-	-	-	-
6	Teacher Salary	10,04,04,903	9,20,77,400	8,78,10,820	14,78,10,000	15,53,18,994	13,91,37,000	5,86,20,000	2,22,60,000	59,07,000	80,93,46,117
8	Training	-	-	-	-	-	-	-	-	5,10,298	5,10,298
9	BRC	1,99,29,522	1,41,21,640	74,80,000	1,47,55,000	1,56,30,000	99,60,000	69,38,450	67,70,000	9,00,000	9,64,84,612
10	CRC	1,75,97,097	70,19,320	27,93,335	61,18,000	77,28,000	53,56,330	35,42,000	37,44,000	1,00,000	5,39,98,082
11	Computer Aided Education	-	-	-	-	-	-	-	-	-	-
12	Teachers' Grant	13,85,500	5,77,000	3,60,000	8,57,500	8,49,500	4,75,500	6,22,500	2,98,500	-	54,26,000
13	School Grant	29,58,000	15,35,000	10,03,000	21,77,000	26,82,000	14,85,000	10,82,000	7,60,000	-	1,36,82,000
14	REMS	-	-	-	-	-	-	-	-	-	-
15	Maintenance Grant	35,77,500	19,05,000	12,30,000	28,12,500	32,47,500	18,45,000	13,72,500	8,92,500	-	1,68,82,500
16	Interventions for CWSN	17,13,000	9,51,700	5,89,150	6,32,000	10,99,500	5,60,800	6,76,700	4,52,600	-	66,75,450
17	Innovation Head	-	-	-	-	-	-	-	-	-	-
18	SMC/PRI Training	-	-	-	-	-	-	-	-	-	-
19	Civil Works	1,69,29,920	97,10,430	82,32,840	0	1,64,30,120	93,02,847	0	94,99,840	1,02,832	7,02,08,829
20	Management & MIS	68,25,250	61,42,721	52,62,600	64,75,190	64,40,955	67,04,957	51,30,984	38,56,162	24,92,007	4,93,30,826
21	Learning Enhancement Programme	-	-	-	-	-	-	-	-	7,43,292	7,43,292
22	Community Mobilisation	-	-	-	-	-	-	-	-	12,98,835	12,98,835
21	State Component:	18,51,29,488	14,39,54,251	12,20,68,575	20,17,47,473	22,46,88,069	18,74,34,654	8,46,45,324	5,25,99,002	3,64,52,896	1,23,87,19,732
	Research & Evaluation	-	-	-	-	-	-	-	-	-	-
	Management & MIS, Others	-	48,842	-	-	-	-	-	-	-	-
	State SSA Total	18,51,29,488	14,40,03,093	12,20,68,575	20,17,47,473	22,46,88,069	18,74,34,654	8,46,45,324	5,25,99,002	5,15,97,054	1,25,39,12,732
22	NPEGEL	-	-	-	-	-	-	-	-	-	-
23	KGBV	-	-	-	-	29,16,110	-	-	-	-	29,16,110
	TOTAL (SSA+NPEGEL)	18,51,29,488	14,40,03,093	12,20,68,575	20,17,47,473	22,76,04,179	18,74,34,654	8,46,45,324	5,25,99,002	5,15,97,054	1,25,68,28,842

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

R. Praveen Kumar
State Project Director
Mizoram SSA Mission
State Project Director
Mizoram SSA Mission
Mizoram : Aizawl



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

The 29th day of September, 2017

**ANNEXURE XX
MIZORAM**

SCHEDULE - VII

OPENING BALANCE FOR THE YEAR 2016 - 17

(Amount in ₹)

Sl. No.	Particulars	SSA		KGBV		TOTAL
		Bank	Cash	Bank	Cash	
A	State Project Office	4,06,81,997	34,97,577	0	0	4,41,79,574
	Sub Total	4,06,81,997	34,97,577	0	0	4,41,79,574
B	District Offices :					
1	Aizawl	5,78,788	22,445	0	0	6,01,233
2	Champhai	14,71,669	53,342	0	0	15,25,011
3	Kolasib	26,51,872	0	0	0	26,51,872
4	Lawngtlai	9,84,672	10,000	0	0	9,94,672
5	Lunglei	1,92,660	0	8,890	0	2,01,550
6	Mamit	22,48,729	83,918	0	0	23,32,647
7	Saiha	5,00,697	1,01,924	0	0	6,02,621
8	Serchhip	32,88,893	14,100	0	0	33,02,993
	Sub Total	1,19,17,980	2,85,729	8,890	0	1,22,12,599
	Grand Total (A+B)	5,25,99,977	37,83,306	8,890	0	5,63,92,173



IUFR - I

Sarva Shiksha Abhiyan
 Summary Budget Analysis (Entire Program)
 Frequency: Annual 'upto date of Receipt'
 For the Financial year ending on 31.03.2017
 Name of State : MIZORAM

Sl. No.	AWP&B 2016-17	Opening Balance for the year	Releases by GOI	Releases by State	Reported Expenditure	AWP&B for Next Year
1	1,96,25,20,682	11,84,98,370	1,09,34,31,240	15,75,78,000	1,25,68,28,842	1,85,45,19,668

(Amount in ₹)

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



Quacellama
 State Project Director
 Mizoram SSA Mission

State Project Director
 Mizoram SSA Mission
 Mizoram : Aizawl

The 29th day of September, 2017

IUFR - II

Sarva Shiksha Abhiyan

For the Financial year ending on: 31.3.2017
Name of State : MIZORAM

Sl. No.	Opening balance for the year	Releases	Reported Expenditure	(Amount in ₹)
	2	3	4	
1	11,84,98,370	1,25,10,09,240	1,25,68,28,842	
TOTAL	11,84,98,370	1,25,10,09,240	1,25,68,28,842	

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

Shuachhuma

State Project Director

Mizoram SSA Mission

State Project Director

Mizoram SSA Mission

Mizoram : Aizawl

The 29th day of September, 2017



IUFR - III

Sarva Shiksha Abhiyan

For the Financial Year ending on 31.03.2017

Name of the State: MIZORAM

(Amount in ₹)

S. No	Expenditure by Activity	Financial year ended 31.3.2017
1	Residential Hostel	2,39,54,451
2	Special Training (mainstreaming of OoSC)	2,54,12,990
3	Free Text Book	2,17,61,450
4	Provision of 2 sets of Uniform	4,30,04,000
5	Teaching Learning Equipment (TLE)	-
6	Teacher Salary	80,93,46,117
7	Training	5,10,298
8	BRC	9,64,84,612
9	CRC	5,39,98,082
10	Computer Aided Education	-
11	Teachers' Grant	54,26,000
12	School Grant	1,36,82,000
13	REMS	-
14	Maintenance Grant	1,68,82,500
15	Interventions for CWSN	66,75,450
16	Innovation Head	-
17	SMC/PRI Training	-
18	Civil Works	7,02,08,829
19	Management	4,93,30,826
20	Learning Enhancement Programme	7,43,292
21	Community Mobilisation	12,98,835
22	NPEGEL	-
23	KGBV	29,16,110
24	State Component	1,51,93,000
25	National Component	-
Total		1,25,68,28,842

In terms of our report of even date

For Anil Hitesh & Associates

Firm Reg. No. 325406E

Chartered Accountants

The 29th day of September, 2017


C.A. Anil Jain

Proprietor

Mem. No. 057336

CAG. Emp. No. 354



MIZORAM SSA MISSION
AIZAWL, MIZORAM

SIGNIFICANT ACCOUNTING POLICY AND NOTES ON ACCOUNTS

SIGNIFICANT ACCOUNTING POLICY

1. The Financial Statement are prepared in historical cost convention 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.



MANAGEMENT LETTER

To
The State Project Director
Mizoram SSA Mission
Aizawl, Mizoram

Sub: Management Letter – Audit for the year 2016-2017.

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 2016 - 2017 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.



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 29th Day of September, 2017

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

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



MIZORAM SSA MISSION
AIZAWL, MIZORAM

OBSERVATIONS / SUGGESTIONS ON SMCs/ VECs

Annexure-1

Observations	Name of Districts							
	Aizawl	Champhai	Kolashib	Lawngtlai	Lunglei	Mamit	Saiha	Serchhip
1. In few cases, Teachers Grant were not utilized for the purpose for which Grant was ment	A	A	A	A	A	A	A	A
2. In one or two cases LPG subsidy was credited in SMC Account.	NA	NA	NA	NA	NA	NA	A	A
3. Invoices/Bills does not contain name of SMC's in many cases	A	A	A	A	A	A	A	A
4. Self made bills in plain paper without seal were found in many cases	A	A	A	A	A	A	A	A
5. Fixed Assets register were not properly maintained by many SMC's	A	A	A	A	A	A	A	A
6. In some cases Signature of appropriate authority is not appearing in Cash Book.	A	NA	A	A	A	A	A	A
7. Interest Ledger Account is not maintained by many SMCs/ VECs.	A	NA	NA	NA	NA	A	A	NA
8. In most of cases paymnet is made by cash or bearer cheque for Uniform.	A	A	A	A	A	A	A	A
9. In some cases SMCs did not prepare Utilisation Certificates.	NA	NA	NA	A	A	NA	A	NA
10. Cash withdrawal not in accordance with payment.	A	A	A	A	A	A	A	A
11. In few cases Postage Stamp were affixed in place of revenue stamp in payment/APR voucher	NA	NA	NA	NA	NA	NA	A	A
12. Students/Parents signature list were not prepared in few cases when uniform was distributed to students and in some cases counter signature of headmaster was missing	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	NA	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	NA	NA
9. Self made bills in plain paper without seal of vendor were found in some 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

Observations	Name of Districts								Serchhip
	Aizawl	Champhai	Kolashib	Lawngtlai	Lunglei	Mamit	Saiha	Serchhip	
1. Whenever there is transfer of funds through RTGS/NEFT yourself cheque should be drawn and sent to bank with necessary details in prescribed form in place of self cheque	A	A	A	A	A	A	A	A	A
2. Journal Vouchers should be supported by Ucs and not kept seperately in different files	A	A	A	A	A	A	A	A	A
3. Payment vouchers should contain appropriate naration	A	A	A	A	A	A	A	A	A
4. Bills/ Invoices/ Cash Memos doesnot contain the name of BRC.	A	A	A	A	NA	A	A	A	A
5. 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
6. Self made bills were found in some cases.	A	NA	A	A	A	A	NA	NA	NA
7. Each Journal Voucher doesnot contain signature of appropriate authority.	NA	NA	A	A	A	NA	A	A	A
8. 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

Annexure-1

Observations	Name of Districts							
	Aizawl	Champhai	Kolashib	Lawngtlai	Lunglei	Mamit	Saiha	Serchhip
9. No Training Register maintained.	A	NA	A	NA	A	A	A	A
10. Vehicle Hire Charges voucher doesnot contain details of visit and purpose of visit.	A	NA	A	A	A	A	A	A
11. Few BRCs did not maintained Fixed Assets Register and Stock Register.	A	NA	NA	A	NA	NA	A	A
12. Stock Register not as per format as prescribed in manual on FM & P.	A	NA	NA	A	NA	NA	A	A
13. Grouping of Ledgers in tally software not proper.	A	NA	NA	NA	NA	NA	NA	A
14. In some cases stock items are not entered in Stock Register.	A	NA	A	NA	A	A	A	A
15. Accounts maintained partly in computer system and partly manual.	A	NA	NA	NA	A	A	NA	NA
16. For advancing money to SMCs a forwarding letter to bank along with SMCs details should be given and a copy duly acknowledged by bank should be kept in file for record purpose	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 DPOS

Annexuer-1

Observations	Name of Districts							
	Aizawl	Champhai	Kolasib	Lawngtlai	Lunglei	Mamit	Sailha	Serchhip
1. For disbursing salary to Teachers a forwarding letter to bank along with Salary details should be given and a copy duly acknowledged by bank should be kept in file for record purpose 2. Whenever there is transfer of funds through RTGS/NEFT yourself cheque should be drawn and sent to bank with necessary details in prescribed form in place of self cheque	A	A	A	A	A	A	A	A
3. Each Journal Voucher doesnot contain signature of appropriate authority.	A	A	A	A	A	A	A	A
4. 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.	A	A	A	A	A	A	A	A
5. We suggest for introduction of one additional coloumn in Advance Register. a) Journal voucher reference coloumn	A	A	A	A	A	A	A	A
6. 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	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	Kolasib	Lawngtlai	Lunglei	Mamit	Saiha	Serchhip
7. 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
8. Non Deduction of TDS on Professional Fees.	A	A	A	A	A	A	A	A
9. Closing stock of consumable and non consumable items is treated as expenditure	A	A	A	A	A	A	A	A
10. We suggest to introduce printing of Journal Vouchers from Tally Software and where manual Accounts are maintained printed Journal Voucher should be maintained	A	A	NA	NA	A	A	A	A
11. Whenever tally is used supplementary accounts should be continued by extending the period of accounts in place of transferring the closing balance of supplementary accounts	A	NA	NA	NA	NA	A	A	A
12. In many cases bills/ invoices/ cash memos does not contain the name of DPO and date.	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

Annexuer-1

Observations	Name of Districts							
	Aizawl	Champhai	Kolashib	Lawngtlai	Lunglei	Mamit	Saiha	Serchhip
13. Ledger Accounts are not appropriately grouped in Tally Software.	A	NA	NA	NA	NA	NA	A	A
14. Journal Entries are not passed on the date of receipt of Utilisation Certificate.	A	NA	A	A	A	A	A	A
15. Vehicle log book not maintained.	NA	NA	A	A	A	A	A	A
16. In most of the cases payments are made by cash or bearer cheque.	A	A	A	A	A	A	A	A
17. Ledger and Journal is not appropriately maintained.	NA	NA	NA	NA	A	NA	NA	NA
18. Fixed Assets/ Stock Register is not appropriately maintained.	NA	NA	A	A	A	A	A	NA
19. 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
20. Cash is withdrawn from bank for expenditure purpose inspite of cash in hand.	A	A	A	A	A	A	A	A
21. We suggest to introduce printing of payment vouchers from Tally Software	A	A	NA	NA	A	A	A	A
22. We suggest that whenever payments which attracts I-TDS are made to Mizos then a non-deduction certificate issued by Income Tax officer should be insisted.	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 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. In most of cases appropriate supporting documents not available for distribution of free Text Books.
3. Journal Entries are not passed on basis of receipt of utilisation certificate but are passed on one particular date .
4. We suggest for introduction of one additional coloumn in Advance Register.
a) Journal Voucher Reference Number Column.
5. Cash is withdrawn from bank for expenditure purpose inspite of cash in hand.
6. Physical verification report in respect of Fixed Assets and stock not produce for verification before us.
7. District wise bifurcation of Fixed Assets not available.
8. Following register as prescribed by manual on FM & P not maintained.
a) Training and workshop programme.
9. Non deduction of TDS for payment made to Internal Auditors & to service providers like Hiring of Vehicles from Non-Mizos is not in accordance with section 194C of the Income Tax Act, 1961
10. Other income includes Rs. 30,5000.00 being amount received from Sale of Vehicles and Rs.10,000.00 being reversal of un-encashed cheques relating to earlier years.
11. Separate register for non consumable stocks items not maintained properly.



**MIZORAM SSA MISSION
AIZAWL, MIZORAM**

Annexure-2

**SUMMARY REPORT OF AUDIT OF
SPO, DPOs , BRCs, CRCs AND SMCs FOR THE YEAR 2014-2015**

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	484	55	5	544
2	Champhai	1	251	23	4	278
3	Kolasib	1	162	10	2	174
4	Lawngtlai	1	166	19	4	189
5	Lunglei	1	374	24	4	402
6	Mamit	1	72	17	3	92
7	Saiha	1	109	11	2	122
8	Serchhip	1	128	12	2	142
	SUB TOTAL	8	1746	171	26	1943
	GRAND TOTAL(A+B)	9	1746	171	26	1944



**MIZORAM SSA MISSION
AIZAWL, MIZORAM
SUMMARY REPORT OF AUDIT COMPLIANCE OF PREVIOUS YEAR
AUDITORS REPORT UPTO FINANCIAL 2016-17**

Name of State : Mizoram

Year	No. of Observation Outstanding	No. of Observation Dropped by the Auditors	No. of Observation Outstanding
2008-09	16	16	0
2009-10	12	11	1
2010-11	11	10	1
2011-12	21	20	1
2012-13	8	8	0
2013-14	12	12	0
2014-15	17	12	5
2015-16	29	14	15
TOTAL	126	103	23



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, Aizawl796007** and based on the audit of the records for the year 2016-2017 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 29th Day of September, 2017

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

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



**DETAILS OF OUTSTANDING ADVANCES AT SPO, DPO & BLOCK LEVEL
WITH TIME PERIOD OF PENDENCY**

Level	Name of Office	Time Period of Pendency (Day)
State Level	State Project Office	88
District Level	Aizawl	75
	Champhai	75
	Kolasib	75
	Lawngtlai	75
	Lunglei	75
	Mamit	75
	Saiha	54
	Serchhip	87
Block Level	Aibawk	40
	Chhing Veng	40
	Bawngkawn	40
	Darlawn	40
	Saitual	40
	Sikulpuikawn	40
	Champhai	40
	Ngopa	40
	Khawbung	40
	Khawzawl	40
	Kawnpui	40
	Kolasib	40
	Bungtlang S	40
	Kamalanagar	40
	Lawngtlai	40
	Sangau	40
	Bunghmun	40
	Hnahthial	40
	Station	40
	Tlabung	40
	Mamit	40
	Reiek	40
	West Phaileng	40
	Zawlnuam	40
	Tuipang	30
	Saiha	30
	E Lungdar	40
	Serchhip	40

