

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

**SARVA SHIKSHA ABHIYAN  
STATE OF NAGALAND**

**FOR THE YEAR ENDED 31<sup>st</sup> MARCH, 2016**

**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, 2016**

Name of the State : NAGALAND

Sl. No	Letter No. & Date	(in ₹) TOTAL
<b>1</b>	<b>Opening Balances :</b>	
	Cash and Bank Balances	50,40,90,294.69
	Advances	28,18,63,660.62
	Fund-in-Transit	47,26,55,901.00
	<b>TOTAL OPENING BALANCES :</b>	<b>125,86,09,856.31</b>
<b>2.</b>	<b>Grants-in Aid from MHRD:</b>	
	letter no.F.12-5/2015-EE.14-100- dated 1 <sup>st</sup> December,2015	55,73,73,000.00
	letter no.F.12-5/2015-EE.14-103- dated 1 <sup>st</sup> December,2015	38,73,000.00
	letter no.F.12-5/2015-EE.14-94-dated 1 <sup>st</sup> December, 2015	31,05,49,000.00
	letter no.F.12-5/2015-EE.14-97-dated 1 <sup>st</sup> December, 2015	21,58,000.00
	<b>Total Grants from Government of India</b>	<b>87,39,53,000.00</b>
<b>3.</b>	<b>Grants from Government of Nagaland</b>	
	letter no. EDS/SSA-10%/005-2009 dated 16 <sup>th</sup> March, 2016	7,99,56,000.00
	<b>Total Grants from Government of Nagaland</b>	<b>7,99,56,000.00</b>
4.	Bank Interest	1,01,94,291.00
5.	Other Receipts	10,500.75
6.	<b>Total : (4+5)</b>	<b>1,02,04,791.75</b>
	<b>GRAND TOTAL = (1+2+3+6)</b>	<b>222,27,23,648.06</b>
7.	<b>Utilization of Funds</b>	<b>145,76,75,464.92</b>
8.	<b>Closing Cash and Bank Balances</b>	<b>11,48,97,023.02</b>
9.	<b>Closing Balance of Advances</b>	<b>22,91,90,597.12</b>
10.	<b>Fund-in-Transit</b>	<b>42,09,60,563.00</b>

Certified an amount of ₹ 87,39,53,000.00p (Rupees Eighty Seven Crore Thirty Nine Lakhs and Fifty Three Thousand) only of grant-in-aid sanctioned during the year 2015-16 in favour of SSA and KGBV vide Ministry of Human Resource Development, Department of School Education and Literacy Letter Nos. noted against each and ₹ 7,99,56,000.00p (Rupees Seven Crore Ninety Nine Lakhs and Fifty Six Thousand ) only received as State share from the State Government vide letter Nos. noted against each and ₹ 1,02,04,791.75p (Rupees One Crore Two Lakhs Four Thousand Seven Hundred and Ninety One and Paise Seventy Five) only on account of interest earned and other receipts during the period 2015-16 and ₹ 1,25,86,09,856.31p (Rupees One Hundred and Twenty Five Crore Eighty Six Lakhs Nine Thousand Eight Hundred Fifty Six and Paise Thirty One) only on account of unspent balances of the previous year a sum of ₹ 145,76,75,464.92p (Rupees One Hundred and Fourty Five Crores Seventy Six Lakhs Seventy Five Thousand Four Hundred Sixty Four and Paise Ninety Two ) only has been utilized for the purpose for which it was sanctioned and that the balance of ₹ 76,50,48,183.14p (Rupees Seventy Six Crores Fifty Lakhs Forty Eight Thousand One Hundred Eighty Three and Paise Fourteen) only remains unutilized at the end of the year will be adjusted towards the grants-in-aid payable during the next year 2016-2017.





It is also certified that out of amount ₹ 76,50,48,183.14p (Rupees Seventy Six Crores Fifty Lakhs Forty Eight Thousand One Hundred Eighty Three and Paise Fourteen) only shown as unutilized, accounts for an amount of ₹ 22,91,90,597.12 (Rupees Twenty Two Crore Ninety One Lakhs Ninety Thousand Five Hundred Ninety Seven and Paise Twelve) 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  
Savya Shiksha Abhiyan  
SMD  
Nagaland Education Mission Society  
Nagaland : Kohima

Dated : 28<sup>th</sup> November, 2016


#### 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 : 28<sup>th</sup> November, 2016



For PRALAY & ASSOCIATES  
Chartered Accountants

  
(P. Chakravorty)  
Partner

Membership No. 056699  
FRN. No. 322918E



**Utilization Certificate for Capital Expenditure under SSA, NPEGEL and KGBV for the year ended 31<sup>st</sup> March, 2016**

Name of the State : NAGALAND

(₹)

Sl. No	Letter No. & Date	
1.	<b>Opening Balances:</b>	
	Cash and Bank Balances	50,23,24,313.49
	Advances	28,00,77,747.62
	Fund-in-Transit from GOI	14,88,88,350.00
	<b>TOTAL OPENING BALANCE</b>	<b>93,12,90,411.11</b>
2.	<b>Grants-in Aid from MHRD:</b>	
	letter no.F.12-5/2015-EE.14-103- dated 1 <sup>st</sup> December,2015	38,73,000.00
	letter no.F.12-5/2015-EE.14-100- dated 1 <sup>st</sup> December,2015	55,73,73000.00
	<b>Total Grants from Government of India</b>	<b>56,12,46,000.00</b>
3.	<b>Total Grants from Government of Nagaland</b>	<b>NIL</b>
4.	Bank Interest	57,53,334.67
5.	Other Receipts	10,000.75
	<b>TOTAL = (4+5)</b>	<b>57,63,335.42</b>
	<b>GRAND TOTAL = (1+2+3+4)</b>	<b>149,82,99,746.53</b>
7.	Utilization of Funds	45,26,40,487.92
8.	Closing Cash and Bank Balances	39,56,55,002.49
9.	Closing Balance of Advances	22,90,70,256.12
10.	Fund-in-Transit	42,09,34,000.00

Certified an amount of ₹ 56,12,46,000.00p (Rupees Fifty Six Crores Twelve Lakhs Forty Six Thousand) only of grant-in-aid sanctioned under Capital Head during the year 2015-16 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 ₹ 57,63,335.42 (Rupees Fifty Seven Lakhs Sixty Three Thousand Three Hundred and Thirty Three and Paise Forty Two) only on account of interest earned and other receipts during the period 2015-16 and ₹ 93,12,90,411.11p (Rupees Ninety Three Crore Twelve Lakhs Ninety Thousand Four Hundred and Eleven and Paise Eleven) only on account of unspent balances of the previous year a sum of ₹ 45,26,40,487.92p (Rupees Forty Five Crores Twenty Six Lakhs Forty Thousand Four Hundred and Eighty Seven and Paise Ninety Two) only has been utilized for the purpose for which it was sanctioned and that the balance of ₹ 104,56,59,258.61 (Rupees One Hundred Four Crores Fifty Six Lakhs Fifty Nine Thousand Two Hundred Fifty Eight and Paise Sixty One) only remains unutilized at the end of the year will be adjusted towards the grants-in-aid payable during the next year 2016-2017.

It is also certified that out of amount of ₹ 104,56,59,258.61 (Rupees One Hundred Four Crores Fifty Six Lakhs Fifty Nine Thousand Two Hundred Fifty Eight and Paise Sixty One) only shown as unutilized, accounts for an amount of ₹ 22,90,70,256.12p (Rupees Twenty Two Crore Ninety Lakhs Seventy Thousand Two Hundred Fifty Six and Paise Twelve) 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

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

Dated : 28<sup>th</sup> November, 2016

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Dated : 28<sup>th</sup> November, 2016



For PRALAY & ASSOCIATES  
Chartered Accountants

  
(P. Chakravorty)

Partner

Membership No. 056699

FRN. No. 322918E



**Utilization Certificate for General Expenditure under SSA, NPEGEL and  
KGBV for the year ended 31<sup>st</sup> March, 2016**

Name of the State : NAGALAND

(₹)

Sl. No	Letter No. & Date	TOTAL
<b>1</b>	<b>OPENING BALANCES:</b>	
	Cash and Bank Balances	17,65,981.20
	Unadjusted advances	17,85,913.00
	Fund-in-Transit from GOI	32,37,40,988.00
	Fund-in-Transit from GON	26,563.00
	<b>Total Opening Balances</b>	<b>32,73,19,445.20</b>
<b>2.</b>	<b>Grants-in-Aid from MHRD</b>	
	letter no.F.12-5/2015-EE.14-94-dated 1 <sup>st</sup> December, 2015	31,05,49,000.00
	letter no.F.12-5/2015-EE.14-97-dated 1 <sup>st</sup> December, 2015	21,58,000.00
	<b>Total Grants from Government of India</b>	<b>31,27,07,000.00</b>
<b>3.</b>	<b>Grants from Government of Nagaland</b>	
	letter no. EDS/SSA-10%/005-2009 dated 16 <sup>th</sup> March, 2016	7,99,56,000.00
4.	Bank Interest	44,40,956.33
5.	Other Receipts	500.00
	Total (4+5)	44,41,456.33
<b>6.</b>	<b>GRAND TOTAL: (1+2+3+4+6)</b>	<b>72,44,23,901.53</b>
7.	Utilization of Funds	100,50,34,977.00
8.	Cash and Bank Balances	-28,07,57,979.47
9.	Closing Advances	1,20,341.00
10.	Fund-in-Transit	26,563.00

Certified an amount of ₹ 31,27,07,000.00 (Rupees Thirty One Crores Twenty Seven Lakhs and Seven Thousand) only of grant-in-aid sanctioned under General Head during the year 2015-16 in respect of SSA and KGBV vide Ministry of Human Resource Development, Department of School Education and Literacy Letter Nos. noted against each and ₹ 7,99,56,000.00 (Rupees Seven Crores Ninety Nine Lakhs and Fifty Six Thousand) only received as State share from the State Government vide letter Nos. noted against each and ₹ 44,41,456.33 (Rupees Forty Four Lakhs Forty One Thousand Four Hundred and Fifty Six and Paise Thirty Three) only on account of interest earned and other receipts during the period 2015-16 and ₹ 32,73,19,445.20 (Rupees Thirty Two Crores Seventy Three Lakhs Nineteen Thousand Four Hundred Forty Five and Twenty Paise) only on account of unspent balances of the previous year a sum of ₹ 100,50,34,977.00 (Rupees One Hundred Crores Fifty Lakhs Thirty Four Thousand Nine Hundred and Seventy Seven) only has been utilized for the purpose for which it was sanctioned and that the balance of (-) ₹ 28,06,11,075.47 (Negative Rupees Twenty Eight Crores Six Lakhs Eleven Thousand Seventy Five and Paise Forty Seven) only remains unutilized at the end of the year will be adjusted towards the grants-in-aid payable during the next year 2016-2017.






It is also certified that out of amount of (-) ₹ 28,06,11,075.47 (Negative Rupees Twenty Eight Crores Six Lakhs Eleven Thousand Seventy Five and Paise Forty Seven) only shown as unutilized, accounts for an amount of ₹ 1,20,341.00 (Rupees One Lakh Twenty 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  
Sarva Shiksha Abhiyan  
Signature with rubber stamp  
Nagaland : Kohima  
SMD

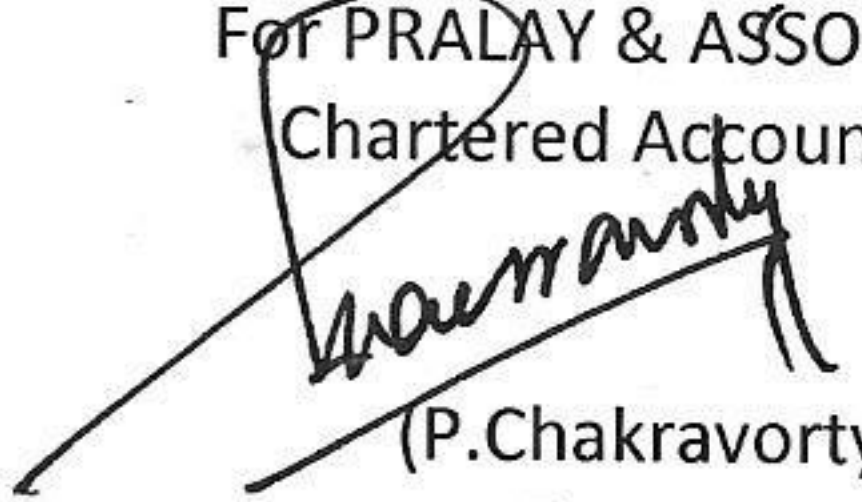
Dated : 28<sup>th</sup> November, 2016

#### AUDITOR'S CERTIFICATE

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Dated : 28<sup>th</sup> November, 2016



For PRALAY & ASSOCIATES  
Chartered Accountants  
  
(P.Chakravorty)  
Partner  
Membership No. 056699  
FRN. No. 322918E



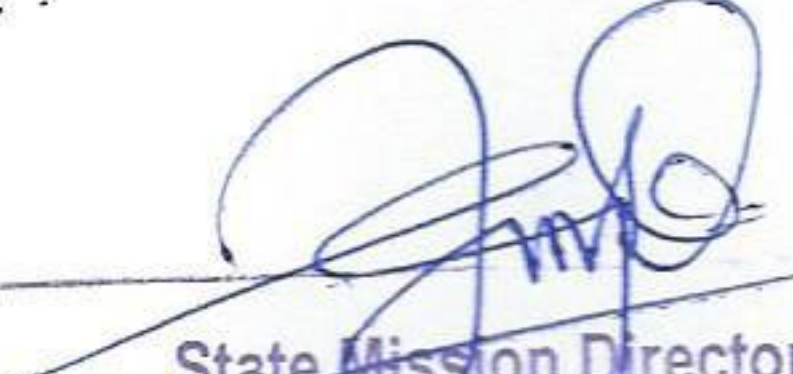
## Consolidated Annual Financial Statement

(₹. in Lakhs)

State: Nagaland  
Year Ending : 31st March, 2016

SOURCE & APPLICATION		SSA	NPEGEL	KGBV	TOTAL
Opening Balance					
(a)	Cash in Hand	3.96	-	-	3.96
(b)	Cash at Bank	5,017.61	-	19.33	5,036.94
(c)	Unadjusted Advances	2,649.17	-	169.47	2,818.64
(d)	Fund in Transit	4,726.56	-	-	4,726.56
	<b>Total</b>	<b>12,397.30</b>	<b>-</b>	<b>188.80</b>	<b>12,586.10</b>
Source (Receipt)					
(a)					
(b)	Funds Received from Government of India	8,739.53	-	-	8,739.53
(c)	Funds Received from State Government	799.56	-	-	799.56
(d)	Interest	100.89	-	1.05	101.94
(e)	Other Receipts	0.11	-	-	0.11
	<b>TOTAL Receipts</b>	<b>9,640.09</b>	<b>-</b>	<b>1.05</b>	<b>9,641.14</b>
APPLICATION (EXPENDITURE)					
		Approved AWP & B including Spill Over	Expenditure incurred		Savings/ (Excess)
1	Teacher Salary	11,222.46	8,447.35		2,775.11
2	BRC	661.88	360.94		300.94
3	CRC	280.77			280.77
4	Civil Works (including furniture and major repairs)	14,640.47	4,149.72		10,490.75
5	Special Training	462.45			462.45
6	Remedial Teaching				-
7	Free Text Book	294.53	294.41		0.12
8	libraries in Schools				-
9	Innovative Activities	93.50			93.50
10	CWSN/IED	174.03	72.68		101.35
11	School Maintanance Grant	200.25			200.25
12	Management Cost				-
13	Computer Aided Learning	41.40			41.40
14	Learning Enhancement Programme	35.00			35.00
15	Research and Evalution Monitoring and Supervision	22.95			22.95
16	School Grant	150.94			150.94
17	Teacher Grant				-
18	TLE				-
19	Teacher Training	152.01			152.01
20	Community Training	26.05	0.70		25.35
21	SMC/PRI Training	41.37			41.37
22	SIEMAT				-
23	State Component :				-
24	i) Management Cost	735.25	455.66		279.59
25	ii) Research and Evalution Monitoring and Supervision				-
26	NPEGEL				-
27	KGBV (Recurring)	407.70		407.70	-
28	KGBV (Non-Recurring)	1,075.76		376.68	699.08
29	Uniform	662.45			662.45

  
Finance Controller  
Sarva Shiksha Abhiyan  
Nagaland Education Mission Society  
Nagaland : Kohima

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





30	Residential school for specific category of children	20.20	10.91		9.29
31	Others				-
32	Prior Period Expenditure:-				-
	i) Expenditure by way of recovery of advance				-
	ii) Expenditure by way of payment				-
	<b>TOTAL</b>	<b>31,401.42</b>	<b>13,792.37</b>	<b>784.38</b>	<b>16,824.67</b>

	Closing Balance	SSA	NPEGEL	KGBV	TOTAL
(a)	Cash in hand	3.99	-	1.20	5.19
(b)	Cash in Bank	1,133.94	-	9.85	1,143.79
(c)	Fund in transit	4,209.60	-	-	4,209.60
(d)	Unadjusted Advances	2,291.91	-	-	2,291.91
					-
	<b>TOTAL</b>	<b>7,639.44</b>	<b>-</b>	<b>11.05</b>	<b>7,650.49</b>

Note:: 1) Since separate grant for KGBV was not received while releasing grants by Government of India, ₹ 770.75 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 ₹ 770.75 lakhs was reduced against SSA Fund Account from Grant in-Aid received Govt. of India and shown against KGBV Fund Account.

PLACE :: GUWAHATI

DATE :: 28th November, 2016

For PRALAY & ASSOCIATES  
Chartered Accountants



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

*[Signature]*  
Finance Controller  
Sarva Shiksha Abhiyan  
Nagaland Education Mission Society  
Nagaland : Kohima

*[Signature]*  
State Mission Director  
Sarva Shiksha Abhiyan  
Nagaland Education Mission Society  
Nagaland : Kohima



Summary Budget Analysis ( Entire Programme )  
For the Financial Year 2015-2016

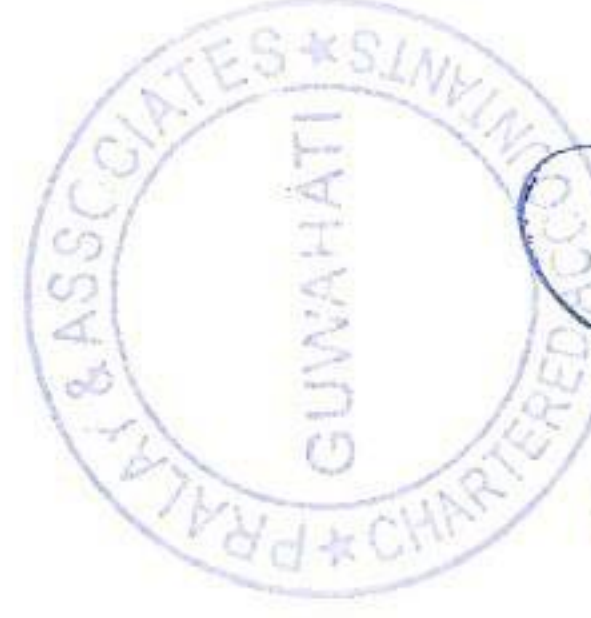
Name of the State : Nagaland

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	29,917.96	12,397.30	8,739.53	799.56	13,792.37	29,067.06
NPEGEL	-	-	-	-	-	-
KGBV	1,483.46	188.80	-	-	784.38	1,011.78
	31,401.42	12,586.10	8,739.53	799.56	14,576.75	30,078.84

Place : Guwahati

Date : 28th November, 2016

signed subject to our separate report of even date



For PRALAY & ASSOCIATES  
Chartered Accountants

*(P. Chakravorty)*  
Partner

Membership No. 056699  
FRN. No. 322918E

*(Signature)*  
Finance Controller

Sarva Shiksha Abhiyan  
Nagaland Education Mission Society  
Nagaland : Kohima

*(Signature)*  
State Mission Director  
Sarva Shiksha Abhiyan  
Nagaland Education Mission Society  
Nagaland : Kohima



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

IUFR - II

Expenditure Report Summary for the Financial Year 2015-2016

Name of the State : Nagaland

1	2	3	4	5	6	7
SCHEME NAME	OPENING BALANCE	RELEASES FOR HALF YEAR	RELEASES FOR THE F.Y. 2015-2016	EXPENDITURE FOR THE HALF YEAR	EXPENDITURE FOR THE F.Y. 2015-2016	ESTIMATED APW&B FOR THE NEXT FINANCIAL YEAR
SSA	12,397.30	-	9,539.09	-	13,792.37	29,067.06
NPEGEL	-	-	-	-	-	-
KGBV	188.80	-	-	-	784.38	1,011.78
	<u>12,586.10</u>	<u>-</u>	<u>9,539.09</u>	<u>-</u>	<u>14,576.75</u>	<u>30,078.84</u>

Place : Guwahati


Date : 28th November, 2016

signed subject to our separate report of even date


  
**Finance Controller**  
Sarva Shiksha Abhiyan  
Nagaland Education Mission Society  
Nagaland : Kohima



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



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

IUFR - III

Summary Budget Analysis (Entire Programme)  
for the year ended 31.03.2016

(₹ IN LAKHS)

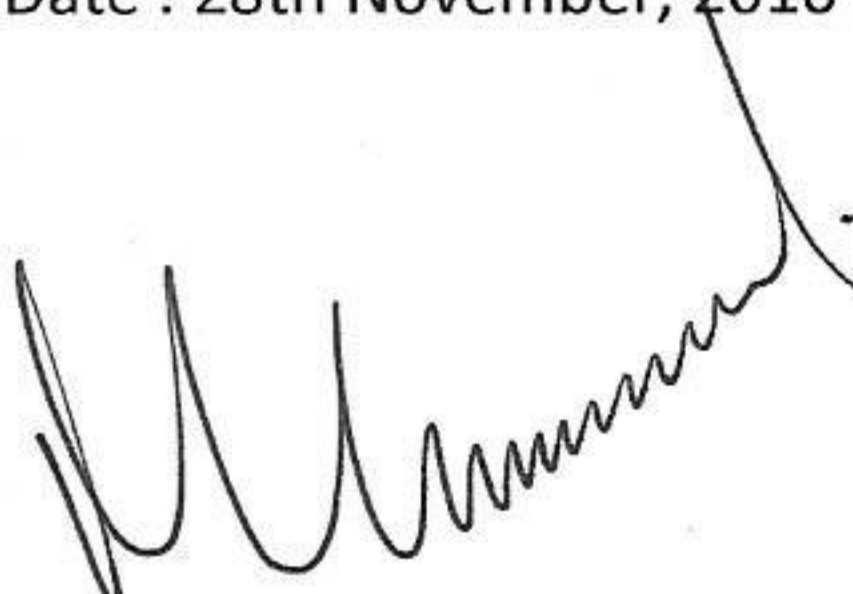
sl.no.	Expenditure by Activity	Financial Year 2015-16
1	Teacher Salary	8,447.35
2	BRC	360.94
3	Civil Works	4,149.72
4	Special Training	-
5	Free Text Book	294.41
6	libraries in Schools	-
7	Innovative Activities	-
8	CWSN/IED	72.68
9	School Maintaniance Grant	-
10	Management Cost	-
11	Computer Aided Learning	-
12	Learning Enhancement Programme	-
13	Research and Evalution Monitoring and Supervision	-
14	School Grant	-
15	Teacher Grant	-
16	TLE	-
17	Teacher Training	-
18	Community Training	0.70
19	SMC/PRI Training	-
20	SIEMAT	-
21	Residential school for specific category of children	10.91
22	<u>State Component :</u>	
23	i) Management Cost	455.66
24	ii) Research and Evalution	-
25	KGBV (Recurring)	407.70
26	KGBV (Non Recurring)	376.68
27	Uniform	-
	<b>TOTAL</b>	<b>14,576.75</b>

signed subject to our separate report of even date

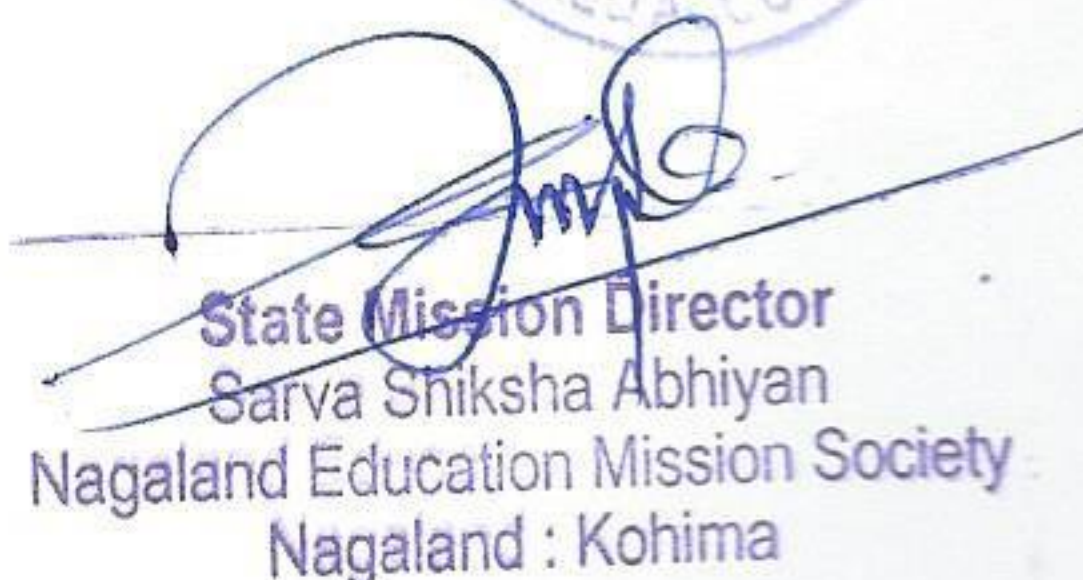
Place : Guwahati

Date : 28th November, 2016

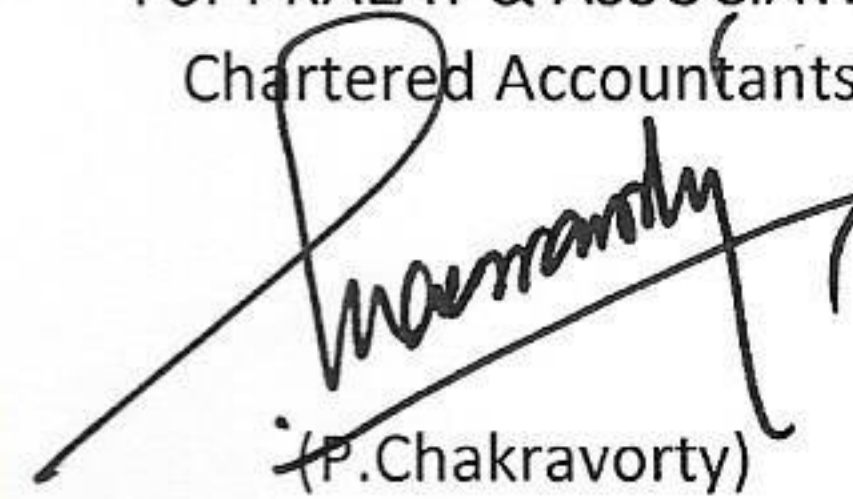
For PRALAY & ASSOCIATES  
Chartered Accountants



**Finance Controller**  
Sarva Shiksha Abhiyan  
Nagaland Education Mission Society  
Nagaland : Kohima

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



(P. Chakravorty)

Partner

Membership No. 056699

FRN. No. 322918E



## **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, 2016 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 ₹ 95,39,09,000/- was received by the State Mission Authority as per the following details:
  - a. ₹ 55,73,73,000/- was received from Govt. of India vide letter no.F.12-5/2015-EE.14-100-dated 1<sup>st</sup> December,2015 pertaining to the year 2015-16.
  - b. ₹ 38,73,000/- was received from Govt. of India vide letter no.F.12-5/2015-EE.14-103-dated 1<sup>st</sup> December,2015 pertaining to the year 2015-16.
  - c. ₹ 31,05,49,000/- was received from Govt. of India vide letter no.F.12-5/2015-EE.14-94-dated 1<sup>st</sup> December, 2015 pertaining to the year 2015-16.
  - d. ₹ 21,58,000/- was received from Govt. of India vide letter no.F.12-5/2015-EE.14-97-dated 1<sup>st</sup> December, 2015 pertaining to the year 2015-16.
  - e. ₹ 7,99,56,000/- was received from Govt. of Nagaland vide letter no. EDS/SSA-10%/005-2009 dated 16<sup>th</sup> March, 2016 pertaining to the year 2015-16.
- b. It has been observed that an amount of ₹ 70,15,600/- was deducted by the Govt. of Nagaland towards VAT on civil works constructions where the works were carried out by the School Management/ Village Education Committee and Nagaland VAT Act does not cover civil constructions carried out by School Management/ Village Education Committee where no contractors were involved.
- c. 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.





- d. 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 662 Village Education Committees out of total 1799 Village Education Committees. Further, out of 662 Village Education Committees, 164 Village Education Committees were Physically visited and audited by us.
- e. 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.
- f. We have not come across any instance of misappropriation or embezzlement of fund during the course of audit.
- g. 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

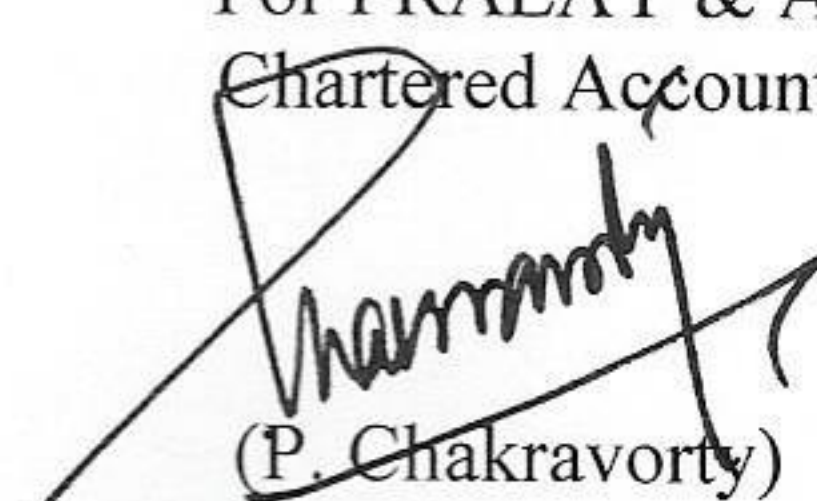
In our opinion and to the best of our information and according to the explanations given to us and subject to our observations as stated above and the disclosure made in Schedule "20" annexed, the statements give a true and fair view:

- a. In case of the Balance Sheet of the State of affairs of **SARVA SHIKSHA ABHIYAN** as on 31<sup>st</sup> March, 2016 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 28<sup>th</sup> November, 2016

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, 2016

LIABILITIES	SCH	2015-16		ASSETS	SCH	2014-15		
		AMOUNT(₹)	AMOUNT(₹)			AMOUNT(₹)	AMOUNT(₹)	
<b>CAPITAL FUND</b>								
As per last Account								
Add: Surplus		1,32,97,01,692.21	47,42,64,196.12	Civil Work		19,29,122.00	19,29,122.00	
Less: Deficit		49,30,83,829.17	85,54,37,496.09	Computer		4,18,97,113.00	4,18,97,113.00	
		83,66,17,863.04	1,32,97,01,692.21	Furniture		1,06,68,093.00	1,06,68,093.00	
				Vehicle		63,67,483.40	63,67,483.40	
				Office Equipment		1,71,49,655.00	1,71,44,620.00	
<b>RESERVE FUND</b>		66,13,903.50	66,13,903.50					
<b>CURRENT LIABILITY</b>								
	1	42,95,702.00	42,79,301.00	<b>ADVANCES:</b>	3			
				SMA:				
				Civil Works		1,02,19,000.00	82,03,400.00	
				Other Advances				
				DMA:				
				Civil Works		21,88,51,256.12	27,18,74,347.62	
				Other Advances		1,20,341.00	17,85,913.00	
				Priliminary Expenses		40,46,656.00	40,46,656.00	
Balance C/d		84,75,27,468.54	1,34,05,94,896.71	Balance C/d		31,16,69,882.52	36,38,48,701.02	

  
**Finance Controller**  
 Sarva Shiksha Abhiyan  
 Nagaland Education Mission Society  
 Nagaland : Kohima



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

Continued To Page No. 2







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

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2016

EXPENDITURE	SCH	2015-16		2014-15		INCOME	SCH	2014-15	
		AMOUNT(₹)		AMOUNT(₹)				AMOUNT(₹)	
<b>Amount Paid to District And Sub-District Level</b>									
Teacher's Salary		84,47,35,098.00		87,66,36,969.00				87,39,53,000.00	2,05,68,72,500.00
BRC	7	3,60,94,251.00		3,72,43,413.00					
Civil Work (Including major Repairs)	8	45,26,40,487.92		27,40,86,899.41					2,00,00,000.00
Special Training		-		1,31,65,530.00					
Free Text Book		2,94,40,750.00		3,38,24,050.00				7,99,56,000.00	20,94,67,000.00
Innovative Activities	9	-		-					
CWSN/IED		72,67,840.00		54,62,106.00					
School Maintenance Grant		-		87,000.00					
School Grant		-		54,000.00					
Teacher Grant		-		-			5	1,00,89,109.00	52,56,767.00
TLE		-		-					
Teacher Training	10	-		34,58,000.00				1,05,182.00	1,43,118.00
Community Training		70,000.00		1,00,000.00					
KGBV Recurring		4,07,70,630.00		4,00,37,753.00				10,500.75	1,43,469.00
Research and Evaluation Monitoring & Supervision ::									
a) At District Mission Authority Level		-		-					
b) At State Mission Authority Level		-		5,38,714.00					
Uniform		-		7,66,95,922.00					
Learning Enhancement Programme		-		42,25,000.00					
SMC/PRI		-		-					
Residential Hostel Recurring Grant		10,90,600.00		-					
CAL	11	-		70,35,739.00					
SIEMAT		-		1,05,58,644.00					
Balance C/d		1,41,21,09,656.92		1,38,32,09,739.41				96,41,13,791.75	2,29,18,82,854.00





EXPENDITURE	SCH	2015-16		2014-15		INCOME	SCH	2015-16		2014-15	
		AMOUNT(₹)	AMOUNT(₹)	AMOUNT(₹)	AMOUNT(₹)			AMOUNT(₹)	AMOUNT(₹)		
Balance C/d		1,41,21,09,656.92	1,38,32,09,739.41			Balance C/d		96,41,13,791.75	2,29,18,82,854.00		
<b>Management Cost Incurred:</b>											
a) At District Mission Authority Level		2,67,82,350.00	3,14,97,628.50								
b) At State Mission Authority Level		1,83,05,614.00	2,17,37,990.00								
Excess of Income Over Expenditure			85,54,37,496.09	Excess of Expenditure Over Income				49,30,83,829.17			
			<u>1,45,71,97,620.92</u>					<u>1,45,71,97,620.92</u>			<u>2,29,18,82,854.00</u>

Schedule : 20 : Accounting Policies and Notes on Accounts

PLACE :: GUWAHATI

DATE : The 28th November, 2016

Signed Subject to our separate report of even date.

For. PRALAY & ASSOCIATES

Chartered Accountants

*(Signature)*  
(P. Chakravorty)

Partner

Membership No-0566699

FRN : 322918E



*(Signature)*

Finance Controller

Sarva Shiksha Abhiyan

Nagaland Education Mission Society

Nagaland : Kohima

*(Signature)*

State Mission Director

Sarva Shiksha Abhiyan

Nagaland Education Mission Society

Nagaland : Kohima



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

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2016

RECEIPTS	SCH	2015-16		2014-15		PAYMENTS	SCH	2015-16		2014-15	
		AMOUNT(₹)	AMOUNT(₹)	AMOUNT(₹)	AMOUNT(₹)			AMOUNT(₹)	AMOUNT(₹)		
<b>OPENING BALANCE</b>											
<u>SMA</u>											
a) Cash at Bank	12	40,82,14,396.00	2,08,80,131.00	Teacher's Salary				84,47,35,098.00			87,66,36,969.00
b) Cash in Hand		3,79,374.00	7,00,397.00	BRC			15	3,60,94,251.00			3,72,43,413.00
c) Fund In Transit		47,25,67,500.00	-	Civil Work (Including major Repairs)			16	45,26,40,487.92			27,40,86,899.41
d) <u>Unadjusted Advances</u>	3			Special Training				-			1,31,65,530.00
Civil Works		82,03,400.00	50,00,000.00	Free Text Book				2,94,40,750.00			3,38,24,050.00
Other Advances		-	33,32,000.00	Innovative Activities			17	-			-
				CWSN/IED				72,67,840.00			54,62,106.00
				School Maintenance Grant				-			87,000.00
<u>DMA</u>				School Grant				-			54,000.00
a) Cash at Bank	12	9,54,78,826.69	16,38,38,572.13	Teacher Grant				-			-
b) Cash in Hand		17,698.00	75,290.00	TLE				-			-
c) Fund In Transit		88,401.00	1,16,504.00	Teacher Training			18	-			34,58,000.00
d) <u>Unadjusted Advances</u>	3			Community Training				70,000.00			1,00,000.00
Civil Works		27,18,74,347.62	20,78,53,827.59	KGBV Recurring				4,07,70,630.00			4,00,37,753.00
Other Advances		17,85,913.00		SMC/PRI				-			-
				SIEMAT				-			1,05,58,644.00
				CAL			19	-			70,35,739.00
				SC/ST				-			-
				Research, Evaluation, Monitoring & Supervision ::				-			-
				a) At District Mission Authority Level				-			-
				b) At State Mission Authority Level				-			5,38,714.00
<u>Fund Received from Govt. of Nagaland:</u>				Uniform				-			7,66,95,922.00
a) SSA		7,99,56,000.00	20,94,67,000.00	Learning Enhancement Programme				-			42,25,000.00
b) NPEGEL				Residential Hostel Recurring Grant				10,90,600.00			-
c) KGBV				Management Cost Incurred:							
				a) At District Mission Authority Level				2,69,78,262.00			3,04,08,443.00
				b) At State Mission Authority Level				1,85,87,546.00			2,34,90,752.00
<u>Fund Received from Govt. of India:</u>											
a) SSA											
b) NPEGEL											
c) KGBV											
d) 13th Fin Commission Award : GOI											
<u>Balance C/d</u>											
		2,21,25,18,856.31	2,69,01,75,436.72								1,43,71,08,934.41





RECEIPTS	SCH	2015-16		2014-15		PAYMENTS	SCH	2015-16		2014-15	
		AMOUNT(₹)	AMOUNT(₹)	AMOUNT(₹)	AMOUNT(₹)			AMOUNT(₹)	AMOUNT(₹)		
Balance B/d		2,21,25,18,856.31	2,69,01,75,436.72			Balance B/d		1,45,76,75,464.92			1,43,71,08,934.41
<u>Interest</u>	13					<u>CLOSING BALANCE</u>					
a) SSA		1,00,89,109.00	52,56,767.00	SMA	4	a) Cash at Bank		3,58,53,513.00			40,82,14,396.00
b) NPEGL		1,05,182.00	1,43,118.00			b) Cash in Hand		3,79,374.00			3,79,374.00
c) KGBV						c) Fund In Transit		42,09,34,000.00			47,25,67,500.00
Miscellaneous Receipts	14	10,500.75	1,43,469.00	d) <u>Unadjusted Advances</u>	3	d) <u>Unadjusted Advances</u>		1,02,19,000.00			82,03,400.00
				Civil Works		Other Advances					
				Other Advances							
						<u>DMA</u>					
				a) Cash at Bank	4	a) Cash at Bank		7,85,24,993.02			9,54,78,826.69
				b) Cash in Hand		b) Cash in Hand		1,39,143.00			17,698.00
				c) Fund In Transit		c) Fund In Transit		26,563.00			88,401.00
				d) <u>Unadjusted Advances</u>	3	d) <u>Unadjusted Advances</u>					
				Civil Works		Civil Works		21,88,51,256.12			27,18,74,347.62
				Other Advances		Other Advances		1,20,341.00			17,85,913.00
<b>SMA</b>						<b>SMA</b>					
<b>TOTAL</b>		<b>2,22,27,23,648.06</b>	<b>2,69,57,18,790.72</b>			<b>TOTAL</b>		<b>2,22,27,23,648.06</b>			<b>2,69,57,18,790.72</b>

Schedule : 20 : Accounting Policies and Notes on Accounts

Signed Subject to our separate report of even date.

PLACE :: GUWAHATI

DATE : The 28th November, 2016

For. PRALAY & ASSOCIATES  
Chartered Accountants

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

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


  
Finance Controller  
Sarva Shiksha Abhiyan  
Nagaland Education Mission Society  
Nagaland : Kohima



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

SCHEDULE FORMING PART OF THE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2016

PATICULARS	2015-16	2014-15
	AMOUNT (₹)	AMOUNT (₹)
<b>SCHEDULE : 1 : CURRENT LIABILITY</b>		
<b>Temporary Loan- (DMA Longleng):</b>		
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	20,60,800.00	20,44,399.00
O/S DMA Staff Salary		-
Advance Against Sale of Old Vehicle		-
<b>Total</b>	<b>42,95,702.00</b>	<b>42,79,301.00</b>

  
 Finance Controller  
 Sarva Shiksha Abhiyan  
 Nagaland Education Mission Society  
 Nagaland : Kohima

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





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

Amount in (₹)

Sl No.	Particulars	Opening Balance as on 01.04.2015	Purchase during the year	Total	Sales during the year	Closing Balance as on 31.03.2016	Previous year Figure (2014-15)
<b>1</b>	<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
		19,29,122.00	-	19,29,122.00		19,29,122.00	19,29,122.00
<b>2</b>	<b>COMPUTER</b>						
	Computer & Accessories	4,11,42,613.00	4,10,263.00	4,15,52,876.00		4,15,52,876.00	4,11,42,613.00
	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	1,65,110.00	10,900.00	1,76,010.00		1,76,010.00	1,65,110.00
	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
		4,18,97,113.00	4,21,163.00	4,23,18,276.00		4,23,18,276.00	4,18,97,113.00
<b>3</b>	<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	88,23,761.00	68,047.00	88,91,808.00		88,91,808.00	88,23,761.00
	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
		1,06,00,046.00	68,047.00	1,06,68,093.00		1,06,68,093.00	1,06,00,046.00

  
Finance Controller  
Sarva Shiksha Abhiyan  
Nagaland Education Mission Society  
Nagaland : Kohima


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





Sl No.	Particulars	Opening Balance as on 01.04.2015	Purchase during the year	Total	Sales during the year	Closing Balance as on 31.03.2016	Previous year Figure (2014-15)
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
		63,67,483.40	-	63,67,483.40	-	63,67,483.40	63,67,483.40
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	5,035.00	9,90,377.00		9,90,377.00	9,85,342.00
	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		1,83,941.00		1,83,941.00	1,83,941.00
	Vaccum 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		50,96,767.00		50,96,767.00	50,96,767.00
	3KVA UPS	62,400.00		62,400.00		62,400.00	62,400.00
		1,71,44,620.00	5,035.00	1,71,49,655.00	-	1,71,49,655.00	1,71,44,620.00
	<b>TOTAL : (1+2+3+4+5)</b>	<b>7,79,38,384.40</b>	<b>4,94,245.00</b>	<b>7,84,32,629.40</b>	<b>-</b>	<b>7,84,32,629.40</b>	<b>7,79,38,384.40</b>

  
**Finance Controller**  
 Sarva Shiksha Abhiyan  
 Nagaland Education Mission Society  
 Nagaland : Kohima

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






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


SCHEDULE FORMING PART OF THE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2016

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

Sl No.	DISTRICTS	Opening Balance as on 01.04.2015	Add.during the year	Total	Expenditure		Total Expenditure h=(f+g)	Refund/ Recovery	Balance		Closing Balance as on 31.03.2016
					2015-16	2014-15			2015-16	2014-15	
a	b	c	d	e=(c+d)	f	g	h=(f+g)	i	j	k	l=(j+k)
1	Dimapur	5,76,84,866.47	3,95,34,771.00	9,72,19,637.47	2,71,94,940.00	4,33,02,897.00	7,04,97,837.00		1,23,39,831.00	1,43,81,969.47	2,67,21,800.47
2	Kiphire	1,26,42,433.00	3,11,40,578.00	4,37,83,011.00	2,06,76,779.00	70,06,483.00	2,76,83,262.00		1,04,63,799.00	56,35,950.00	1,60,99,749.00
3	Kohima	76,53,577.00	2,83,27,375.42	3,59,80,952.42	2,10,51,291.28	15,71,853.00	2,26,23,144.28	90,339.00	72,76,084.14	59,91,385.00	1,32,67,469.14
4	Longleng	1,37,62,759.00	2,06,43,585.00	3,44,06,344.00	1,69,67,510.00	1,35,30,853.00	3,04,98,363.00		36,76,075.00	2,31,906.00	39,07,981.00
5	Mokokchung	1,14,63,790.00	1,66,26,841.00	2,80,90,631.00	1,55,50,827.00	1,14,63,790.00	2,70,14,617.00		10,76,014.00	-	10,76,014.00
6	Mon	4,00,55,466.00	4,75,71,695.00	8,76,27,161.00	3,59,31,588.00	2,40,63,830.00	5,99,95,418.00		1,16,40,107.00	1,59,91,636.00	2,76,31,743.00
7	Peren	2,34,60,959.64	3,63,99,460.00	5,98,60,419.64	2,90,50,775.00	2,05,94,155.64	4,96,44,930.64		73,48,685.00	28,66,804.00	1,02,15,489.00
8	Phek	72,61,071.00	2,09,93,839.00	2,82,54,910.00	1,76,88,907.00	62,62,625.00	2,39,51,532.00		33,04,932.00	9,98,446.00	43,03,378.00
9	Tuensang	3,92,87,843.00	5,49,57,444.00	9,42,45,287.00	4,36,16,467.00	3,71,83,035.00	8,07,99,502.00		1,13,40,977.00	21,04,808.00	1,34,45,785.00
10	Wokha	4,43,40,860.51	2,96,44,809.00	7,39,85,669.51	1,49,12,538.00	1,32,62,023.00	2,81,74,561.00		1,47,32,271.00	3,10,78,837.51	4,58,11,108.51
11	Zunheboto	1,42,60,722.00	6,69,45,484.00	8,12,06,206.00	2,13,94,941.00	34,40,526.00	2,48,35,467.00		4,55,50,543.00	1,08,20,196.00	5,63,70,739.00
	DMA	27,18,74,347.62	39,27,85,881.42	66,46,60,229.04	26,40,36,563.28	18,16,82,070.64	44,57,18,633.92	90,339.00	12,87,49,318.14	9,01,01,937.98	21,88,51,256.12
	1 SMA	82,03,400.00	70,15,600.00	1,52,19,000.00	-	-	-	50,00,000.00	70,15,600.00	32,03,400.00	1,02,19,000.00
	TOTAL	28,00,77,747.62	39,98,01,481.42	67,98,79,229.04	26,40,36,563.28	18,16,82,070.64	44,57,18,633.92	50,90,339.00	13,57,64,918.14	9,33,05,337.98	22,90,70,256.12



  
**Finance Controller**  
 Sarva Shiksha Abhiyan  
 Nagaland Education Mission Society  
 Nagaland : Kohima

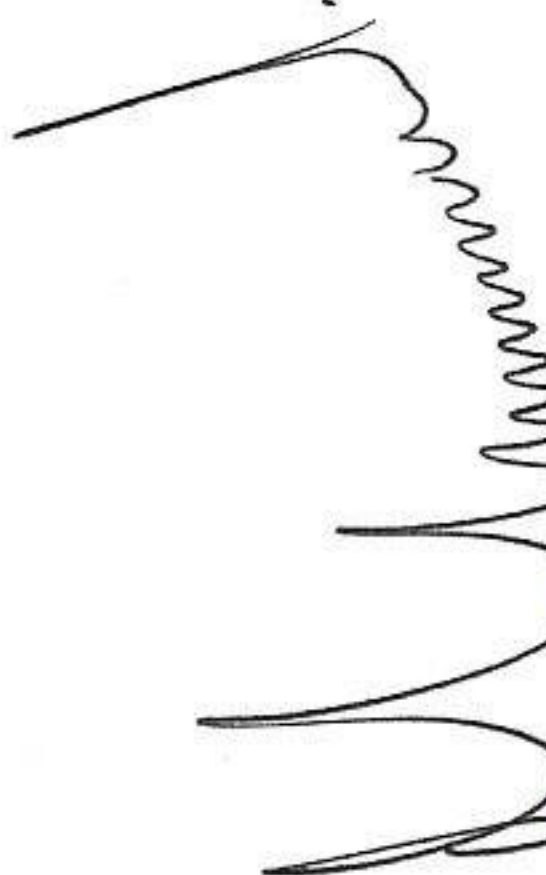
  
**State Mission Director**  
 Sarva Shiksha Abhiyan  
 Nagaland Education Mission Society  
 Nagaland : Kohima



## SCHEDULE : 3 : DETAILS OF OTHER ADVANCES :

Amount in (₹)

Sl No.	DISTRICTS	Opening Balance as on 01.04.2015 c	Add.during the year d	Total e=(c+d)	Expenditure		Total Expenditure h=(f+g)	Refund/ Recovery i	Balance		Closing Balance as on 31.03.2016 l=(j+k)
					2015-16 f	2014-15 g			2015-16 j	2014-15 k	
1	Dimapur	-	-	-	-	-	-	-	-	-	-
2	Kiphire	-	-	-	-	-	-	-	-	-	-
3	Kohima	1,11,320.00	-	1,11,320.00	1,11,320.00	-	1,11,320.00	-	-	-	-
4	Longleng	4,59,441.00	17,56,000.00	22,15,441.00	4,20,100.00	17,56,000.00	21,76,100.00	-	-	39,341.00	39,341.00
5	Mokokchung	-	-	-	-	-	-	-	-	-	-
6	Mon	66,300.00	-	66,300.00	66,300.00	-	66,300.00	-	-	-	-
7	Peren	2,37,552.00	-	2,37,552.00	2,37,552.00	-	2,37,552.00	-	-	-	-
8	Phek	4,15,200.00	-	4,15,200.00	4,15,200.00	-	4,15,200.00	-	-	-	-
9	Tuensang	1,13,900.00	39,65,000.00	40,78,900.00	1,13,900.00	39,65,000.00	40,78,900.00	-	-	-	-
10	Wokha	3,82,200.00	-	3,82,200.00	3,01,200.00	-	3,01,200.00	-	-	81,000.00	81,000.00
11	Zunheboto	-	-	-	-	-	-	-	-	-	-
	DMA	17,85,913.00	57,21,000.00	75,06,913.00	16,65,572.00	57,21,000.00	73,86,572.00	-	-	1,20,341.00	1,20,341.00
1	SMA	-	-	-	-	-	-	-	-	-	-
	TOTAL	17,85,913.00	57,21,000.00	75,06,913.00	16,65,572.00	57,21,000.00	73,86,572.00	-	-	1,20,341.00	1,20,341.00

  
 Finance Controller  
 Sarva Shiksha Abhiyan  
 Nagaland Education Mission Society  
 Nagaland : Kohima

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





**NAGALAND EDUCATION MISSION SOCIETY  
STATE OF NAGALAND  
KOHIMA, NAGALAND**

**SCHEDULE FORMING PART OF THE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2016**

**SCHEDULE : 4: CLOSING BALANCE AT DMA LEVEL**

Amount in (₹)

Sl No.	DMA	Cash		Bank		Fund in Transit		Civil Work			Unadjusted Advance					
		2014-15		2015-16		2014-15		2015-16		2014-15		2015-16				
		2015-16	2014-15	2015-16	2014-15	2015-16	2014-15	2015-16	2014-15	2015-16	2014-15	2015-16	2014-15	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							
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						1,11,320.00	
5	Mokokchung			8,75,468.32	8,25,131.32			10,76,014.00	1,14,63,790.00						4,59,441.00	
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							
7	Peren			1,79,30,788.64	1,60,72,826.64			1,02,15,489.00	2,34,60,959.64						66,300.00	
8	Phek			37,36,709.44	45,74,913.44		44,838.00	43,03,378.00	72,61,071.00						2,37,552.00	
9	Tuensang			23,46,166.31	30,23,411.31		17,000.00	1,34,45,785.00	3,92,87,843.00						4,15,200.00	
10	Wokha			64,89,690.31	40,73,846.31		26,563.00	4,58,11,108.51	4,43,40,860.51						1,13,900.00	
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						3,82,200.00	
	Sub Total	1,39,143.00	17,698.00	7,85,24,993.02	9,54,78,826.69		26,563.00	21,88,51,256.12	27,18,74,347.62						1,20,341.00	17,85,913.00
1	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							
	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							
	<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>1,20,341.00</b>	<b>17,85,913.00</b>

  
**Finance Controller**  
 Sarva Shiksha Abhiyan  
 Nagaland Education Mission Society  
 Nagaland : Kohima

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





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

**SCHEDULE FORMING PART OF THE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2016**

**SCHEDULE :5: INTEREST INCOME :**

**Amount In (₹)**

Sl No.	DMA	Bank Interest - SSA		Bank Interest - NPEGEL		Bank Interest - KGBV	
		2015-16	2014-15	2015-16	2014-15	2015-16	2014-15
1	Dimapur	5,18,496.00	5,57,833.00	-	-	-	-
2	Kiphire	1,50,876.00	2,54,048.00	-	-	-	-
3	Kohima	3,00,080.00	2,83,952.00	-	-	-	-
4	Longleng	60,279.00	16,774.00	-	-	5,035.00	13,237.00
5	Mokokchung	86,396.00	1,05,535.00	-	-	-	-
6	Mon	9,86,234.00	2,99,634.00	-	-	30,061.00	48,103.00
7	Peren	6,43,509.00	6,54,851.00	-	-	-	-
8	Phek	1,50,649.00	2,09,601.00	-	-	-	-
9	Tuensang	1,40,510.00	1,42,054.00	-	-	6,239.00	25,226.00
10	Wokha	1,91,714.00	6,23,117.00	-	-	-	-
11	Zunheboto	3,56,561.00	1,42,294.00	-	-	-	-
<b>Sub Total</b>		<b>35,85,304.00</b>	<b>32,89,693.00</b>	<b>-</b>	<b>-</b>	<b>41,335.00</b>	<b>86,566.00</b>
1	SMA	65,03,805.00	19,67,074.00	-	-	63,847.00	56,552.00
<b>Sub Total</b>		<b>65,03,805.00</b>	<b>19,67,074.00</b>	<b>-</b>	<b>-</b>	<b>63,847.00</b>	<b>56,552.00</b>
<b>TOTAL</b>		<b>1,00,89,109.00</b>	<b>52,56,767.00</b>	<b>-</b>	<b>-</b>	<b>1,05,182.00</b>	<b>1,43,118.00</b>

  
**Finance Controller**  
Sarva Shiksha Abhiyan  
Nagaland Education Mission Society  
Nagaland : Kohima

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





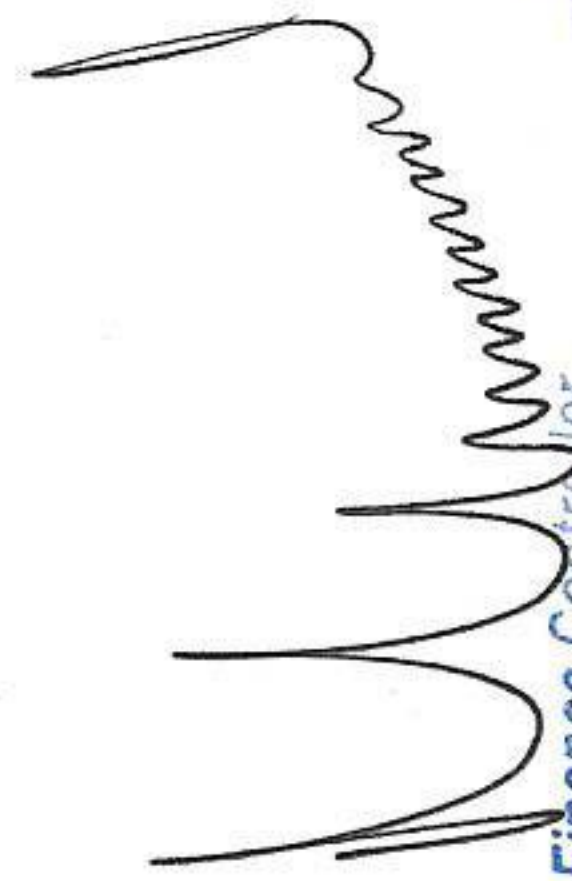
**SARVA SHIKSHA ABHIYAN  
NAGALAND EDUCATION MISSION SOCIETY  
STATE OF NAGALAND  
KOHIMA, NAGALAND**

**SCHEDULE FORMING PART OF THE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2016**


**SCHEDULE :6: MISC. INCOME :**

Amount In (₹)

Sl No.	DMA	Misc. Income		Balance received for sale of old Veh		Refund of Annual Grant	
		2015-16	2014-15	2015-16	2014-15	2015-16	2014-15
1	Dimapur	-	-	-	-	-	12,500.00
2	Kiphire	-	-	-	-	-	-
3	Kohima	-	-	-	-	-	-
4	Longleng	-	-	-	-	-	-
5	Mokokchung	-	-	-	-	-	-
6	Mon	-	-	-	-	-	-
7	Peren	-	94,560.00	-	-	-	-
8	Phek	-	-	-	-	-	-
9	Tuensang	-	-	-	-	-	-
10	Wokha	-	-	-	1.00	-	-
11	Zunheboto	-	-	-	-	-	-
Sub Total		-	94,561.00	-	-	-	12,500.00
1 SMA		500.00	36,408.00	-	-	-	-
Sub Total		500.00	36,408.00	-	-	-	-
TOTAL		500.00	1,30,969.00	-	-	-	12,500.00

  
**Finance Controller**  
 Sarva Shiksha Abhiyan  
 Nagaland Education Mission Society  
 Nagaland : Kohima



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


Continued To Page No. 2



Sl No.	DMA	Refund of Civil Works Grant				Total	
		2015-16	2014-15	2015-16	2014-15	2015-16	2014-15
1	Dimapur	-	-	-	-	-	12,500.00
2	Kiphire	-	-	-	-	-	-
3	Kohima	10,000.75	-	-	-	10,000.75	-
4	Longleng	-	-	-	-	-	-
5	Mokokchung	-	-	-	-	-	-
6	Mon	-	-	-	-	-	-
7	Peren	-	-	-	-	-	94,560.00
8	Phek	-	-	-	-	-	-
9	Tuensang	-	-	-	-	-	-
10	Wokha	-	-	-	-	-	1.00
11	Zunheboto	-	-	-	-	-	-
Sub Total		10,000.75	-	-	-	10,000.75	1,07,061.00
SMA		-	-	-	-	500.00	36,408.00
Sub Total		-	-	-	-	500.00	36,408.00
TOTAL		10,000.75	-	-	-	10,500.75	1,43,469.00



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

  
 Finance Controller  
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 Nagaland : Kohima



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

SCHEDULE FORMING PART OF THE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2016

PARTICULARS	2015-16	2014-15
	AMOUNT (₹)	AMOUNT (₹)

**SCHEDULE : 6 :MISC. INCOME**

Misc. Income	500.00	1,30,969.00
Refund of Annual Grant	-	12,500.00
Refund of Civil Work Grant from VEC	10,000.75	-
<b>Total</b>	<b>10,500.75</b>	<b>1,43,469.00</b>


**SCHEDULE : 7: BRC -COST**

EBRC Cost	50,000.00	-
EBRC Contractual Salary	1,17,88,823.00	1,00,98,240.00
TOTs Substitute Salary	2,41,44,108.00	2,30,30,987.00
Resource Person Salary	1,11,320.00	41,14,186.00
DISE	-	-
Resource Teacher Salary	-	-
EBRC Construction	-	-
<b>Total</b>	<b>3,60,94,251.00</b>	<b>3,72,43,413.00</b>

**SCHEDULE : 8 : CIVIL WORK INCLUDING MAJOR REPAIRING**

1Room Construction	-	2,50,000.00
2Room Construction	-	-
Additional Class Room	8,22,28,399.00	1,13,69,776.00
GPS Full Construction	10,84,24,001.92	7,92,53,491.72
GMS Full Construction	9,67,22,939.00	7,56,05,681.69
Toilet For Girls	1,02,44,955.00	4,06,18,665.00
Boys Toilet	4,29,49,770.00	1,10,400.00
Boundary Wall	30,000.00	20,000.00
Dilapidated GPS	5,03,66,133.00	32,20,740.00
Civil Work Monitoring	69,21,854.00	84,33,096.00
Ramps	99,73,500.00	19,83,600.00
Water Facility	6,18,902.00	44,75,955.00
Dilapidated GMS	35,52,864.00	-
Common Toilet	9,38,314.00	1,14,54,400.00
Building Less GMS	20,00,000.00	-
KGBV Non Recurring	3,76,68,856.00	3,61,46,594.00
Residential Hostel	-	11,44,500.00
<b>Total</b>	<b>45,26,40,487.92</b>	<b>27,40,86,899.41</b>

  
**Finance Controller**  
Sarva Shiksha Abhiyan  
Nagaland Education Mission Society  
Nagaland : Kohima

  
**State Mission Director**  
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Nagaland : Kohima



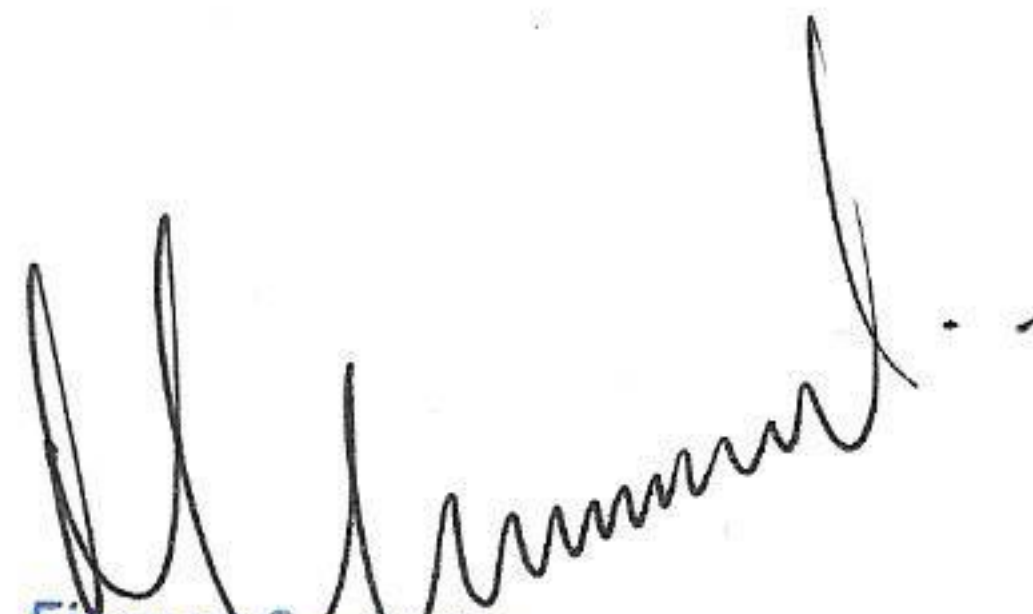



**SARVA SHIKSHA ABHIYAN  
NAGALAND EDUCATION MISSION SOCIETY  
STATE OF NAGALAND  
KOHIMA, NAGALAND**

SCHEDULE FORMING PART OF THE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2016

PARTICULARS	2015-16	2014-15
	AMOUNT (₹)	AMOUNT (₹)
<b>SCHEDULE : 9 : INNOVATIVE ACTIVITIES</b>		
Girls Education	-	-
ECCE	-	-
ST/SC	-	-
Total	-	-
<b>SCHEDULE : 10 : TEACHER TRAINING</b>		
10Days Teacher Training	-	-
Teacher Training	-	23,26,000.00
60Days Teacher Training	-	-
30Days Teacher Training	-	-
Resource Person Training	-	11,32,000.00
Total	-	34,58,000.00
<b>SCHEDULE : 11 : CAL</b>		
CAL	-	70,35,739.00
Computer Education	-	-
	-	70,35,739.00



  
 Finance Controller  
 Sarva Shiksha Abhiyan  
 Nagaland Education Mission Society  
 Nagaland : Kohima

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



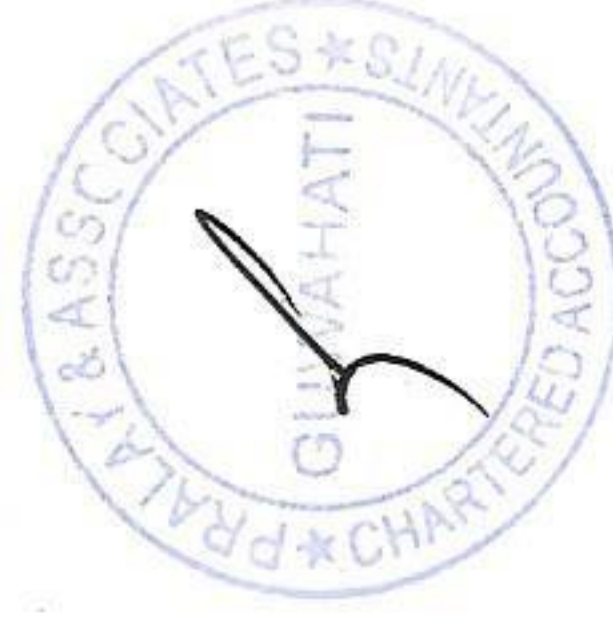
**NAGALAND EDUCATION MISSION SOCIETY  
STATE OF NAGALAND  
KOHIMA, NAGALAND**

**SCHEDULE FORMING PART OF THE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2016**

**SCHEDULE : 12: OPENING BALANCE AT DMA LEVEL**

Amount In (₹)

Sl No.	DMA	Cash		Bank		Fund in Transit		Civil Work		Unadjusted Advance		Other Advance	
		2015-16	2014-15	2015-16	2014-15	2015-16	2014-15	2015-16	2014-15	2015-16	2014-15	2015-16	2014-15
1	Dimapur	157.00	157.00	1,15,78,438.46	2,14,86,330.46	-	-	5,76,84,866.47	3,14,36,248.04				10,000.00
2	Kiphire	-	-	29,70,702.01	1,56,56,871.01			1,26,42,433.00	54,21,927.00				-
3	Kohima	-	-	1,60,81,167.41	1,95,18,396.85	28,103.00		76,53,577.00	1,04,71,994.24				1,11,320.00
4	Longleng	3,000.00	2,000.00	2,58,771.50	41,92,787.50			1,37,62,759.00	81,95,576.00				5,55,544.00
5	Mokokchung	-	-	8,25,131.32	92,64,819.32			1,14,63,790.00	6,77,782.00				39,341.00
6	Mon	541.00	3,133.00	66,89,863.68	1,05,90,200.68			4,00,55,466.00	1,46,32,665.00				1,48,100.00
7	Peren	-	-	1,60,72,826.64	2,02,59,244.64			2,34,60,959.64	1,47,50,801.64				66,300.00
8	Phek	-	-	45,74,913.44	1,26,70,612.44	44,838.00		72,61,071.00	38,10,533.00				2,37,552.00
9	Tuensang	-	-	30,23,411.31	1,33,78,538.31	17,000.00		3,92,87,843.00	1,23,82,877.00				4,15,200.00
10	Wokha	-	-	40,73,846.31	2,38,28,499.31	26,563.00		4,43,40,860.51	4,61,73,833.67				1,13,900.00
11	Zunheboto	14,000.00	70,000.00	2,93,29,754.61	1,29,92,271.61			1,42,60,722.00	5,98,99,590.00				3,82,200.00
	Sub Total	17,698.00	75,290.00	9,54,78,826.69	16,38,38,572.13	88,401.00	1,16,504.00	27,18,74,347.62	20,78,53,827.59				17,85,913.00
	SMA	3,79,374.00	7,00,397.00	40,82,14,396.00	2,08,80,131.00	47,25,67,500.00		82,03,400.00	50,00,000.00				-
	1 Sub Total	3,79,374.00	7,00,397.00	40,82,14,396.00	2,08,80,131.00	47,25,67,500.00		82,03,400.00	50,00,000.00				33,32,000.00
	<b>TOTAL</b>	<b>3,97,072.00</b>	<b>7,75,687.00</b>	<b>50,36,93,222.69</b>	<b>18,47,18,703.13</b>	<b>47,26,55,901.00</b>	<b>1,16,504.00</b>	<b>28,00,77,747.62</b>	<b>21,28,53,827.59</b>				<b>17,85,913.00</b>
													<b>53,71,215.00</b>



*[Signature]*  
**State Mission Director**  
Sarva Shiksha Abhiyan  
Nagaland Education Mission Society  
Nagaland : Kohima

*[Signature]*  
**Finance Controller**  
Sarva Shiksha Abhiyan  
Nagaland Education Mission Society  
Nagaland : Kohima



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

SCHEDULE FORMING PART OF THE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2016

**SCHEDULE :13: INTEREST INCOME:**

Amount In (₹)

SI No.	DMA	Bank Interest - SSA		Bank Interest - NPEGEL		Bank Interest - KGBV	
		2015-16	2014-15	2015-16	2014-15	2015-16	2014-15
1	Dimapur	5,18,496.00	5,57,833.00				
2	Kiphire	1,50,876.00	2,54,048.00				
3	Kohima	3,00,080.00	2,83,952.00			5,035.00	13,237.00
4	Longleng	60,279.00	16,774.00				
5	Mokokchung	86,396.00	1,05,535.00				
6	Mon	9,86,234.00	2,99,634.00			30,061.00	48,103.00
7	Peren	6,43,509.00	6,54,851.00				
8	Phek	1,50,649.00	2,09,601.00				
9	Tuensang	1,40,510.00	1,42,054.00			6,239.00	25,226.00
10	Wokha	1,91,714.00	6,23,117.00				
11	Zunheboto	3,56,561.00	1,42,294.00				
	Sub Total	35,85,304.00	32,89,693.00	-	-	41,335.00	86,566.00
1	SMA	65,03,805.00	19,67,074.00			63,847.00	56,552.00
	Sub Total	65,03,805.00	19,67,074.00	-	-	63,847.00	56,552.00
	TOTAL	1,00,89,109.00	52,56,767.00	-	-	1,05,182.00	1,43,118.00



**Finance Controller**  
Sarva Shiksha Abhiyan  
Nagaland Education Mission Society  
Nagaland : Kohima

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Nagaland Education Mission Society  
Nagaland : Kohima



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

SCHEDULE FORMING PART OF THE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2016

SCHEDULE :14: MISC. INCOME Amount In (₹)

SI No.	DMA	Misc. Income		Advance received for sale of old Vehicle		Refund of Annual Grant	
		2015-16	2014-15	2015-16	2014-15	2015-16	2014-15
1	Dimapur						
2	Kiphire						
3	Kohima						
4	Longleng						
5	Mokokchung						
6	Mon						
7	Peren		94,560.00				
8	Phek						
9	Tuensang						
10	Wokha		1.00				
11	Zunheboto						
	Sub Total	-	94,561.00	-	-	-	12,500.00
1	SMA	500.00	36,408.00				
	Sub Total	500.00	36,408.00				
	TOTAL	500.00	1,30,969.00				12,500.00



**Finance Controller**  
Sarva Shiksha Abhiyan  
Nagaland Education Mission Society  
Nagaland : Kohima

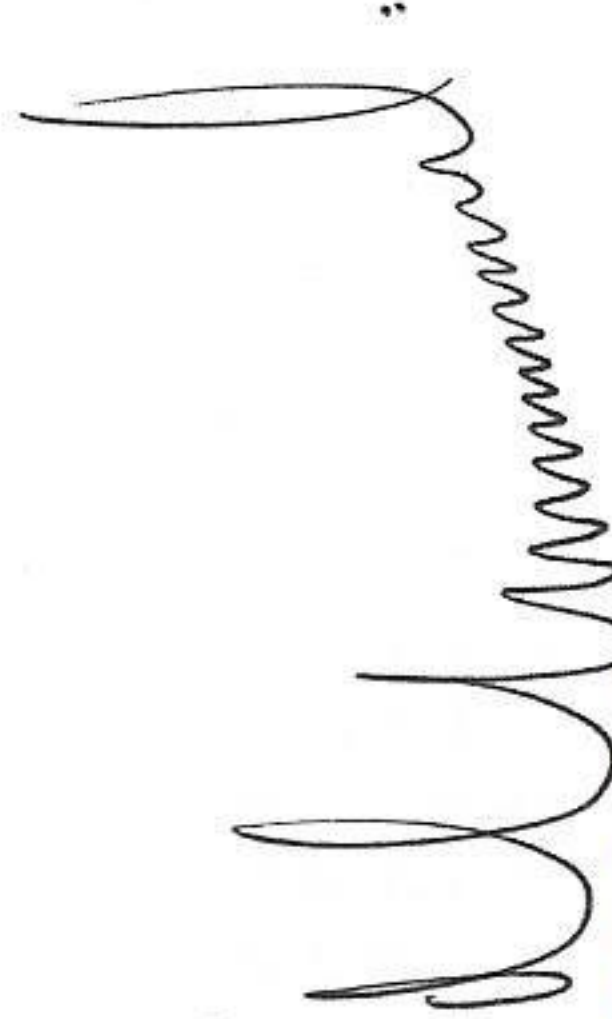


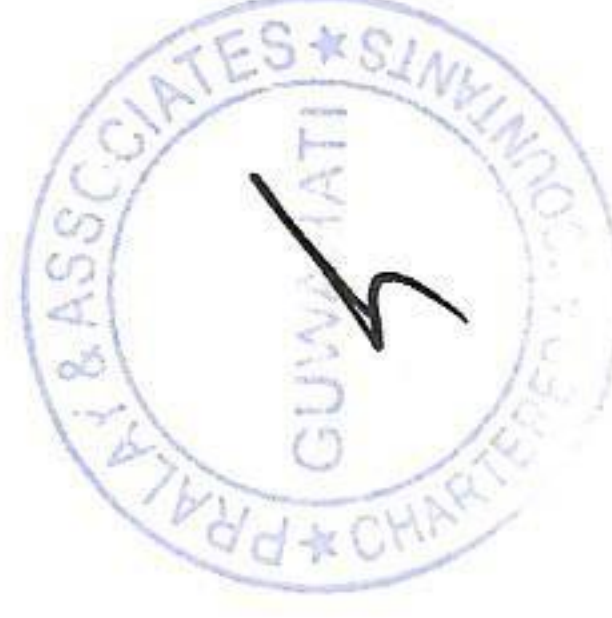
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**State Mission Director**  
Sarva Shiksha Abhiyan  
Nagaland Education Mission Society  
Nagaland : Kohima



Sl No.	DMA	Temporary Loan		Refund of Civil Works Grant		Total	
		2015-16	2014-15	2015-16	2014-15	2015-16	2014-15
1	Dimapur					-	12,500.00
2	Kiphire					-	-
3	Kohima			10,000.75	-	10,000.75	-
4	Longleng					-	-
5	Mokokchung					-	-
6	Mon					-	-
7	Peren					-	94,560.00
8	Phek					-	-
9	Tuensang					-	-
10	Wokha					-	1.00
11	Zunheboto					-	-
Sub Total		-	-	10,000.75	-	10,000.75	1,07,061.00
1	SMA					-	36,408.00
Sub Total		-	-	-	-	-	36,408.00
TOTAL		-	-	10,000.75	-	10,000.75	1,43,469.00

  
**Finance Controller**  
 Sarva Shiksha Abhiyan  
 Nagaland Education Mission Society  
 Nagaland : Kohima



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



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

SCHEDULE FORMING PART OF THE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2016

PARTICULARS	2015-16	2014-15
	AMOUNT (₹)	AMOUNT (₹)
<b>SCHEDULE : 14 : MISC. INCOME</b>		
Misc. Income	500.00	1,30,969.00
Advance received for Sale of Old Vehicle		-
Refund of Annual Grant	-	12,500.00
Refund of Civil Works Grant	10,000.75	-
Total	<u>10,500.75</u>	<u>1,43,469.00</u>

**SCHEDULE : 15 : BRC - COST**

EBRC Cost	50,000.00	-
EBRC Contractual Salary	1,17,88,823.00	1,00,98,240.00
TOTs Substitute Salary	2,41,44,108.00	2,30,30,987.00
Resource Person Salary	1,11,320.00	41,14,186.00
DISE	-	-
Resource Teacher Salary	-	-
Total	<u>3,60,94,251.00</u>	<u>3,72,43,413.00</u>

**SCHEDULE : 16 : CIVIL WORK INCLUDING MAJOR REPAIRING**

1Room Construction	-	2,50,000.00
2Room Construction	-	-
Additional Class Room	8,22,28,399.00	1,13,69,776.00
GPS Full Construction	10,84,24,001.92	7,92,53,491.72
GMS Full Construction	9,67,22,939.00	7,56,05,681.69
Toilet For Girls	1,02,44,955.00	4,06,18,665.00
Boys Toilet	4,29,49,770.00	1,10,400.00
Boundary Wall	30,000.00	20,000.00
Civil Work Monitoring	69,21,854.00	84,33,096.00
Water Facility	6,18,902.00	44,75,955.00
Dilapidated GMS	35,52,864.00	-
Common Toilet	9,38,314.00	1,14,54,400.00
Ramps	99,73,500.00	19,83,600.00
Dilapidated GPS	5,03,66,133.00	32,20,740.00
Building Less GMS	20,00,000.00	-
KGBV Non Recurring	3,76,68,856.00	3,61,46,594.00
Residential Hostel	-	11,44,500.00
Total	<u>45,26,40,487.92</u>	<u>27,40,86,899.41</u>

**SCHEDULE : 17 : INNOVATIVE ACTIVITIES**

Girls Education	-	-
ECCE	-	-
ST/SC	-	-
Total	<u>-</u>	<u>-</u>

*(Signature)*  
Finance Controller  
Sarva Shiksha Abhiyan  
Nagaland Education Mission Society  
Nagaland : Kohima

*(Signature)*  
State Mission Director  
Sarva Shiksha Abhiyan  
Nagaland Education Mission Society  
Nagaland : Kohima





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

SCHEDULE FORMING PART OF THE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2016

PARTICULARS	2015-16	2014-15
	AMOUNT (₹)	AMOUNT (₹)

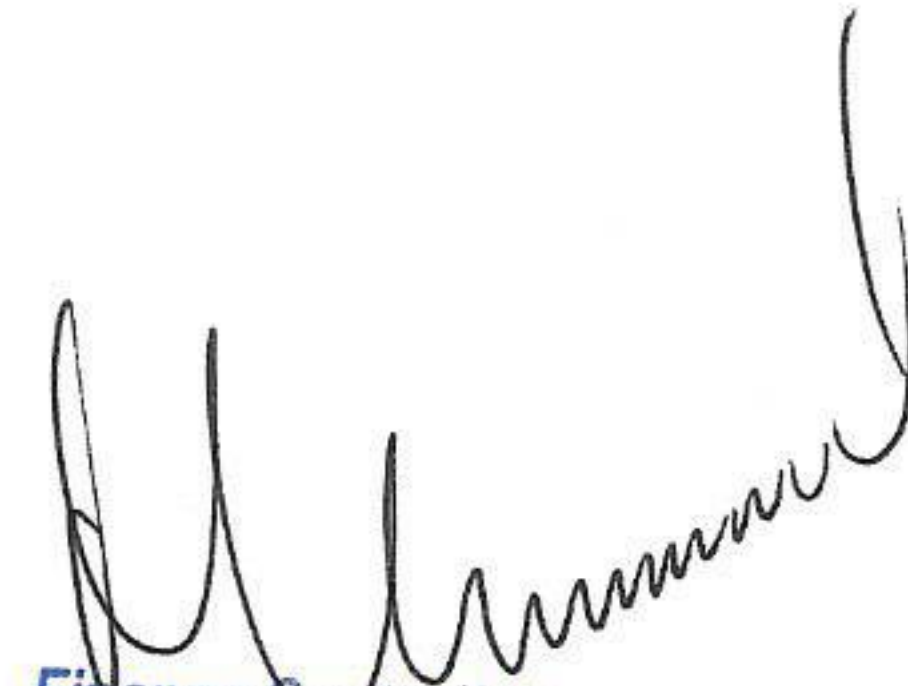
**SCHEDULE : 18 : TEACHER TRAINING**

10Days Teacher Training	-	-
Teacher Training	-	23,26,000.00
60Days Teacher Training	-	-
30Days Teacher Training	-	-
Resource Person Training	-	11,32,000.00
<b>Total</b>	-	<b>34,58,000.00</b>

**SCHEDULE : 19 : CAL**

CAL	-	70,35,739.00
Computer Education	-	-
<b>Total</b>	-	<b>70,35,739.00</b>



  
**Finance Controller**  
 Sarva Shiksha Abhiyan  
 Nagaland Education Mission Society  
 Nagaland : Kohima

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



**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, 2016**

**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, 2016

**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, outstanding liability could not be determined and hence, only liability for Audit Fees and liability for DMA Staff Salary has been provided in the accounts.

  
**Finance Controller**  
Sarva Shiksha Abhiyan  
Nagaland Education Mission Society  
Nagaland : Kohima

1

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





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.



  
**Finance Controller**  
Sarva Shiksha Abhiyan  
Nagaland Education Mission Society  
Nagaland : Kohima

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





**PRALAY & ASSOCIATES**  
**CHARTERED ACCOUNTANTS**  
I.C.A.I. FIRM REGN. NO. 322918E

Ph.: 0361-2466713 (O)  
2nd Floor, House No.-93  
Hari Bhawan, Barhakur Mill Road  
Guwahati - 781007  
Mobile :98640-96713 / 70025-00439  
E-mail : capralay@gmail.com

**PROCUREMENT AUDIT CERTIFICATE FOR THE YEAR ENDED 31<sup>ST</sup> MARCH, 2016**

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 2015-16 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 28th November, 2016



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 :- 28<sup>th</sup> November, 2016

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 separate account has not been maintained for the deposit of grant relating to Swachh Bharat Kosh.
3. 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, 2016 was prepared carrying said difference by the following Districts which should be reconciled at the earliest:



*Continued to Page No.2*



Page -2

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 Meyikanzuk under "Other Advance" in the accounts of Longleng District remained outstanding for more than one year and should be settled at the earliest.
4. It has been observed that DMA Longleng has not deducted and paid Professional Tax from the salaries paid and which should be regularized immediately.
5. 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.
6. 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.



Continued to page No. 3



Page 3

7. 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.
8. 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.
9. 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.
10. Register for pending audit observation was not maintained and hence the same could not be verified and therefore the same should be updated immediately.
11. Finally, accounts personnel along with programme officer of the Districts should be imparted training in order to perform their duty more efficiently.

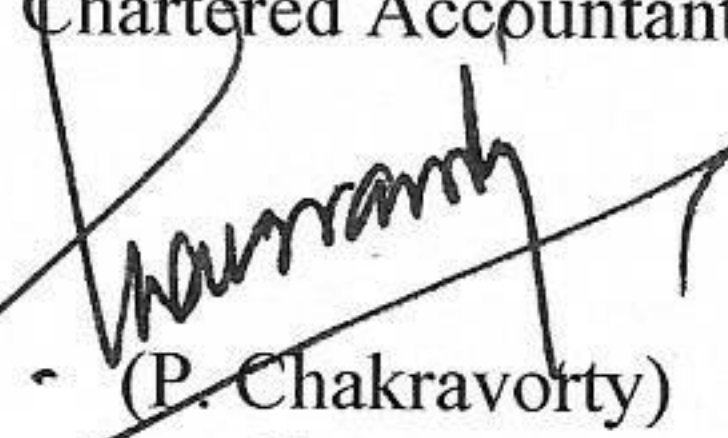
Thanking You

PLACE : GUWAHATI

DATED : THE 28<sup>th</sup> November, 2016

For. PRALAY & ASSOCIATES  
Chartered Accountants



  
(P. Chakravorty)  
Partner  
Membership no. 056699