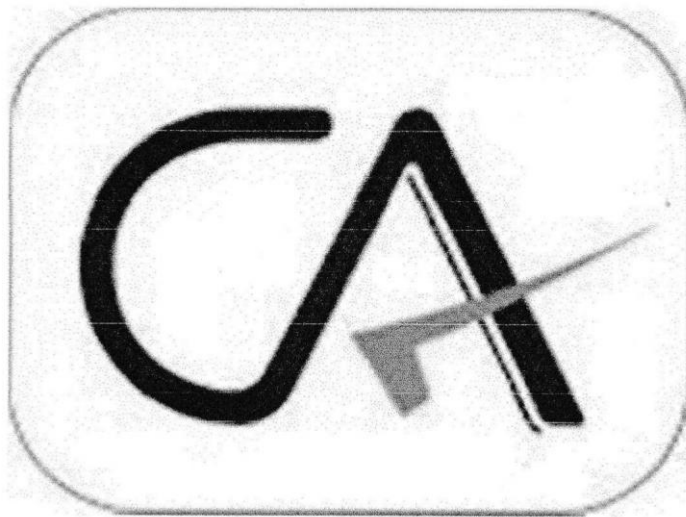


**AUDIT REPORT
FINANCIAL YEAR
2019-2020**

**SAMAGRA SHIKSHA MIZORAM
AIZAWL, MIZORAM**



Anil Hitesh & Associates

- CHARTERED ACCOUNTANTS

- Dharmendra Industrial Stores Building 2nd Floor,

- Hospital Road, Silchar 788005

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Independent Auditor's Report

To,
The State Project Director
Samagra Shiksha, Mizoram
MC Donald Hill
Zarkawt, Aizawl-796007
Mizoram

Opinion

We have audited the financial statements of Samagra Shiksha, Mizoram, which comprise Consolidated Annual Financial Statement as at March 31st, 2020, the Consolidated Balance Sheet as at March 31st 2020 and the Consolidated Income and Expenditure Accounts and Consolidated Receipt and Payment Accounts for the year ended on 31st March, 2020, and notes to the Financial statements, including a summary of significant accounting policies as set out in Annexure A.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Samagra Shiksha, Mizoram as at 31st March, 2020 and of its financial performance for the year ended in accordance with the accounting standards issued by the Institute of Chartered Accountants of India (ICAI).

Basis for Opinion

We conducted our audit in accordance with the standards on Auditing (SAs) issued by ICAI. Our responsibilities under those standards are further described in the Auditor's Responsibility for the Audit of the Financial Statements section of our report. We are independent of the Samagra Shiksha, Mizoram in accordance with the ethical requirements that are relevant to our audit of the financial statements in India, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and those charged with Governance for the Financial Statements.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the aforesaid accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material mis-statement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Samagra Shiksha, Mizoram, ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Samagra Shiksha, Mizoram, or to cease operations or has no realistic alternative but to do so.





Those charged with governance are responsible for overseeing the Samagra Shiksha, Mizoram's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

A further description of the auditor's responsibilities for the audit of the financial statements is located at ICAI's knowledge bank website at <http://kb/icaai.org/pdfs/PDFFile5b3b486c8b2ae1.60839407.pdf>. This description forms part of our report.

Place : Silchar
Dated : 27th January, 2021



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

Anil Jain
Partner
Memo No/. 057336
CAG Emp. No. 354

UDIN: 21057336 AAAADA8588



Annexure 'A' to the Independent Auditor's Report

1. Significant Accounting Policy

- a) The Financial Statement are prepared in historical cost conventions under cash system.
- b) Fixed assets are stated at cost.
- c) No depreciation is provided in books of accounts.
- d) Stock of consumable and non-consumable item as on 31.03.2020 is treated as utilized.

2. Notes on Account.

- a) The financial statement are prepared in historical cost conventions under cash system in place of mercantile system which is not as per para 4.1 of manual on FM&P.
- b) District-wise bifurcation of fixed assets is not incorporated in accounts at SPO level.
- c) Under Recurring Expenditure there is excess expenditure of Rs. 36238027.00 on Govt. of India account and Govt. of Mizoram account which has been met out of release of fund by Govt. of Mizoram in advance to meet the pressing expenditure demand in anticipation of release of fund from Govt. of India under teacher's education component.
- d) Miscellaneous receipt includes the difference of actual expenditure and error committed during compilation of audited financial statement during financial year 2018-19 amounting to Rs. 2,67,30,000/- under ICT @ school intervention. During financial year 2018-19, actual expenditure under ICT @ school at Secondary Education was Rs. 29,70,000/- whereas it was mistakenly typed as Rs. 2,97,00,000/- and corresponding bank balance as on 31.03.2019 of Axis Bank at SPO level (Secondary Education) was also shown lower by Rs. 2,67,30,000.00 in the financial statement of financial year 2018-2019. However bank book balance and bank balance as per bank statement were duly reconciled. This was only a typographical error during compilation of financial statement of financial year 2018-2019 and hence necessary correction is being done by showing the amount of Rs. 2,67,30,000.00 as miscellaneous receipt in CFS, Income Expenditure account and Receipt & Payment account of the financial year under audit i.e. 2019-2020.
- e) At District and BRC level closing balance of funds lying at CRC, SMC/ SMDC and Hostels has been shown as utilized.
- f) At BRC level interest income at CRC, SMC, SMDCs levels and Hostels not considered in books of accounts.
- g) Opening capital in balance sheet is arrived at by taking the sum of closing capital as on 31.03.2019.
- h) Previous year's figures have been taken from Statutory Audit Report of the financial year 2018-2019.



Contd



Anil Hitesh & Associates
Chartered Accountants

. PAN : ABRFA6793L
. FRN (ICAI) : 325406E
. GSTIN : 18ABRFA6793L1ZH
. UDYAM RGN : AS-05-0000010

Contd

- i) Bank Account at all levels except in the case of DIET Mamit and IASE are in the name of Samagra Shiksha all of which are operative.
- j) State Implementing Society Mizoram School Education Mission Society is not yet registered with Registrar of Society till this reporting date. It is under process as reported by the State Project Office.

Place : Silchar
Dated : 27th January, 2021



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

Anil Jain
Partner

Memo No/. 057336
CAG Emp. No. 354



AUDIT CERTIFICATE

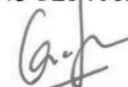
TO WHOM IT MAY CONCERN

This is to certify that we have been appointed as Statutory Auditor of Samagra Shiksha, Mizoram for the financial year 2019-2020 vide letter no. G 26011/1/2019-SPO(SS) dated 21st September, 2020. Accordingly we have undertaken the said audit and our report dated 27th January, 2021 has been handed over to State Project Director on 27th January, 2021.

Place : Silchar
Dated : 27th January, 2021



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


Anil Jain
Partner
Memo No/. 057336
CAG Emp. No. 354

SAMAGRA SHIKSHA

Name of the State: Mizoram

UTILIZATION CERTIFICATE (CONSOLIDATED Gen & Cap) UNDER SAMAGRA SHIKSHA FOR THE YEAR ENDED 31.03.2020

In respect of grant received from Government of India and Other Sources

Sl. No.	Particulars/ Sanction Letter No. and Date	Amount in Rupees				Previous Year
		EE (A)	SE (B)	TE (C)	Total (D)	
	Opening Balance as on 01.04.2019					
1	Cash & Bank	52463428.00	9882552.00	-3527245.00	58818735.00	120641497.00
2	Fund in Transit, if any	0.00	0.00	0.00	0.00	0.00
3	Unadjusted Advances	49066000.00	501378.00	0.00	49567378.00	58401263.00
4	Sub-Total (a) Opening Balance	101529428.00	10383930.00	-3527245.00	108386113.00	179042760.00
5	Funds Received from Govt. of India (MoE, Gol)	1117293000.00	399286000.00	164759000.00	1681338000.00	1463041000.00
6	Funds Received from State Govt.	122332000.00	36527000.00	18307000.00	177166000.00	182294667.00
7	Bank Interest	5924747.00	1058805.00	852569.00	7836121.00	8437936.00
8	Miscellaneous Income/Receipts	0.00	26730000.00	0.00	26730000.00	3646076.00
9	Sub-Total (b)	1245549747.00	463601805.00	183918569.00	1893070121.00	1657419679.00
10	Grand Total (a+b)	1347079175.00	473985735.00	180391324.00	2001456234.00	1836462439.00
	LESS AMOUNT					
11	Actual Expenditure During the Year 2019-20	1130947677.00	259721834.00	147613351.00	1538282862.00	1728076326.00
12	Sub-Total (c)	1130947677.00	259721834.00	147613351.00	1538282862.00	1728076326.00
13	Total (a+b-c) = (d)	216131498.00	214263901.00	32777973.00	463173372.00	108386113.00
14	Excess/ Deficit	0.00	0.00	0.00	0.00	0.00
15	Unspent Balance as on 31.03.2020					
(a)	Cash & Bank Balance	194224498.00	206399408.00	32777973.00	433401879.00	58818735.00
(b)	Outstanding Advances	21907000.00	7864493.00	0.00	29771493.00	49567378.00

It is certified that out of the total amount of Rs. 1,68,13,38,000/- (Rupees One Hundred Sixty Eight Crore Thirteen Lakh Thirty Eight Thousand only) sanctioned and received from MoE, Government of India during 2019-20 (as reflected in Sl. No. 5 (D), Rs. 17,71,66,000/- (Rupees Seventeen Crore Seventy One Lakh Sixty Six Thousand only) received from the Government of Mizoram, reflected in Sl. No. 6 (D), Rs. 78,36,121/- (Rupees Seventy Eight Lakh Thirty Six Thousand One Hundred Twenty One only) received on account of Bank Interest, as reflected in Sl. No. 7 (D), Rs. 2,67,30,000/- (Rupees Two Crore Sixty Seven Lakh Thirty Thousand only) received on account of Misc. Income, as reflected in Sl. No. 8 (D), Rs. 10,83,86,113/- (Rupees Ten Crore Eighty Three Lakh Eighty Six Thousand One Hundred Thirteen only) on account of Opening Cash and Bank balance, Fund in Transit and Unadjusted Advances as reflected in Sl. No. 4 (D), all Totalling Rs. 2,00,14,56,234/- (Rupees Two Hundred Crore Fourteen Lakh Fifty Six Thousand Two Hundred Thirty Four only) as reflected in Sl. No. 10 (D), a sum of Rs. 1,53,82,82,862/- (Rupees One Hundred Fifty Three Crore Eighty Two Lakh Eighty Two Thousand Eight Hundred Sixty Two only) as reflected in Sl. No. 11 (D), has been incurred/ utilized for the purpose for which it was sanctioned and the remaining unutilized balance of Rs. 43,34,01,879/- (Rupees Forty Three Crore Thirty Four Lakh One Thousand Eight Hundred Seventy Nine only) as reflected in Sl. No. 15 (a) (D) excluding the unadjusted advances of Rs. 2,97,71,493/- (Rupees Two Crore Ninety Seven Lakh Seventy One Thousand Four Hundred Ninety Three only) as reflected at Sl. No. 15 (b) (D), has been carried forward to be utilized during the financial year 2020-21.

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:

- Audited Statement of Accounts (Copy enclosed)
- Utilisation Certificate from DPOs
- Progress Report

Finance Controller


Commissioner & Secretary
School Education Department
Govt of Mizoram


State Project Director
Samagra Shiksha, Mizoram

For Anil Hitesh & Associates
Chartered Accountants
FRN.:325406E

(ANIL JAIN)

Partner

MN: 057336

Dated the 27th January, 2021



State Project Director
Samagra Shiksha, Mizoram

SAMAGRA SHIKSHA

Name of the State: Mizoram

UTILIZATION CERTIFICATE (GENERAL-ST) UNDER SAMAGRA SHIKSHA FOR THE YEAR ENDED 31.03.2020

In respect of grant received from Government of India and Other Sources

Sl. No.	Particulars/ Sanction Letter No. and Date	Amount in Rupees				Previous Year
		EE (A)	SE (B)	TE (C)	Total (D)	
	Opening Balance as on 01.04.2019					
1	Cash & Bank	-330214234.00	-13307312.00	-3583245.00	-347104791.00	-433293794.00
2	Fund in Transit, if any				0.00	0.00
3	Unadjusted Advances	0.00	0.00	0.00	0.00	0.00
4	Sub-Total (a) Opening Balance	-330214234.00	-13307312.00	-3583245.00	-347104791.00	-433293794.00
5	Funds Received from Govt. of India (MoE, Gol)					1401992000.00
	F.No.21-5/2019-IS-17(ST) of 30.04.2019	271105000.00			271105000.00	
	F.No.21-6/2019-IS-17(ST) of 30.04.2019		57307000.00		57307000.00	
	F.No.21-7/2019-IS-17(ST) of 16.07.2019			31636000.00	31636000.00	
	F.No.21-5/2019-IS-17(ST) of 07.10.2019	549136000.00			549136000.00	
	F.No.21-6/2019-IS-17(ST) of 07.10.2019		83396000.00		83396000.00	
	F.No.21-7/2019-IS-17(ST) of 20.11.2019			43911000.00	43911000.00	
	F.No.21-5/2019-IS-17(ST) of 31.12.2019	275041000.00			275041000.00	
	F.No.21-7/2019-IS-17(ST) of 24.02.2020			25206000.00	25206000.00	
					0.00	
					0.00	
	Sub-Total	1095282000.00	140703000.00	100753000.00	1336738000.00	1401992000.00
6	Funds Received from State Govt.					179363000.00
	No.G.24014/2/2018-EDN(SSA) of 27.06.2019	31127000.00	18806000.00		49933000.00	
	No.G.24014/1/2018-EDN of 18.09.2019	30729000.00	6473000.00		37202000.00	
	No.G.24011/1/2013-EDN/200 of 19.09.2019			3583000.00	3583000.00	
	No.G.20016/2/2019-FBT of 27.01.2020			4879000.00	4879000.00	
	No.G.24014/10/2019-EDN of 30.01.2020	60476000.00	11248000.00		71724000.00	
	No.G.20016/2/2019-FBT of 27.01.2020			2800000.00	2800000.00	
	Sub-Total	122332000.00	36527000.00	11262000.00	170121000.00	179363000.00
7	Bank Interest	5924747.00	1058805.00	852569.00	7836121.00	8437936.00
8	Miscellaneous Income/Receipts	0.00	26730000.00	0.00	26730000.00	3646076.00
9	Sub-Total (b)	122338747.00	205018805.00	112867569.00	1541425121.00	1593439012.00
10	Grand Total (a+b)	893324513.00	191711493.00	109284324.00	1194320330.00	1160145218.00
	LESS AMOUNT					
11	Actual Expenditure During the Year 2019-20	1052291970.00	95781103.00	145522351.00	1293595424.00	1507250009.00
12	Sub-Total (c)	1052291970.00	95781103.00	145522351.00	1293595424.00	1507250009.00
13	Total (a+b-c) = (d)	-158967457.00	95930390.00	-36238027.00	-99275094.00	-347104791.00
14	Excess/ Deficit	0.00	0.00	0.00	0.00	0.00
15	Unspent Balance as on 31.03.2020					
(a)	Cash & Bank Balance	-158967457.00	95930390.00	-36238027.00	-99275094.00	-347104791.00
(b)	Outstanding Advances	0.00	0.00	0.00	0.00	

It is certified that out of the total amount of Rs. 1,33,67,38,000/- (Rupees One Hundred Thirty Crore Three Sixty Seven Lakh Thirty Eight Thousand only) sanctioned and received from MoE, Government of India during 2019-20 (as reflected in Sl. No. 5 (D), Rs. 17,01,21,000/- (Rupees Seventeen Crore One Lakh Twenty One Thousand only) received from the Government of Mizoram, reflected in Sl. No. 6 (D), Rs. 78,36,121/- (Rupees Seventy Eight Lakh Thirty Six Thousand One Hundred Twenty One only) received on account of Bank Interest, as reflected in Sl. No. 7 (D), Rs. 2,67,30,000/- (Rupees Two Crore Sixty Seven Lakh Thirty Thousand only) received on account of Misc. Income, (refer note 2 (d) of Annexure A to Auditor's Report) as reflected in Sl. No. 8 (D), Rs. -34,71,04,791/- (Rupees Minus Thirty Four Crore Seventy One Lakh Four Thousand Seven Hundred Ninety One only) on account of Opening Cash and Bank balance, Fund in Transit and Unadjusted Advances as reflected in Sl. No. 4 (D), all Totalling Rs. 1,19,43,20,330/- (Rupees One Hundred Nineteen Crore Forty Three Lakh Twenty Thousand Three Hundred Thirty only) as reflected in Sl. No. 10 (D), a sum of Rs. 1,29,35,95,424/- (Rupees One Hundred Twenty Nine Crore Thirty Five Lakh Ninety Five Thousand Four Hundred Twenty Four only) as reflected in Sl. No. 11 (D), has been incurred/ utilized for the purpose for which it was sanctioned and the remaining unutilized balance of Rs. -9,92,75,094/- (Rupees Minus Nine Crore Ninety Two Lakh Seventy Five Thousand Ninety Four only) as reflected in Sl. No. 15 (a) (D) excluding the unadjusted advances of Rs. Nil (Rupees Nil) as reflected at Sl. No. 15 (b) (D), has been carried forward to be utilized during the financial year 2020-21.



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:

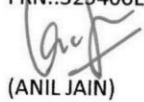
- i) Audited Statement of Accounts (Copy enclosed)
- ii) Utilisation Certificate from DPOs
- iii) Progress Report

Finance Controller



Commissioner & Secretary
School Education Department
Govt of Mizoram

For Anil Hitesh & Associates
Chartered Accountants
FRN.:325406E



(ANIL JAIN)

Partner

MN: 057336

Dated the 27th January, 2021



State Project Director
Samagra Shiksha, Mizoram

State Project Director
Samagra Shiksha, Mizoram

SAMAGRA SHIKSHA

Name of the State: Mizoram

UTILIZATION CERTIFICATE (GENERAL-SC) UNDER SAMAGRA SHIKSHA FOR THE YEAR ENDED 31.03.2020

In respect of grant received from Government of India and Other Sources

Sl. No.	Particulars/ Sanction Letter No. and Date	Amount in Rupees				Previous Year
		EE (A)	SE (B)	TE (C)	Total (D)	
	Opening Balance as on 01.04.2019					
1	Cash & Bank	0.00	0.00	0.00	0.00	6206800.00
2	Fund in Transit, if any				0.00	0.00
3	Unadjusted Advances	0.00	0.00	0.00	0.00	0.00
4	Sub-Total (a) Opening Balance	0.00	0.00	0.00	0.00	6206800.00
5	Funds Received from Govt. of India (MoE, GoI)					5509000.00
	F.No.21-5/2019-IS-17(SC) of 30.04.2019	554000.00			554000.00	
	F.No.21-6/2019-IS-17(SC) of 30.04.2019		216000.00		216000.00	
					0.00	
					0.00	
					0.00	
					0.00	
					0.00	
					0.00	
					0.00	
	Sub-Total	554000.00	216000.00	0.00	770000.00	5509000.00
6	Funds Received from State Govt.					29111.00
					0.00	
					0.00	
					0.00	
					0.00	
					0.00	
					0.00	
	Sub-Total	0.00	0.00	0.00	0.00	29111.00
7	Bank Interest				0.00	
8	Miscellaneous Income/Receipts				0.00	
9	Sub-Total (b)	554000.00	216000.00	0.00	770000.00	5538111.00
10	Grand Total (a+b)	554000.00	216000.00	0.00	770000.00	11744911.00
	LESS AMOUNT					
11	Actual Expenditure During the Year 2019-20	554000.00	216000.00		770000.00	11744911.00
12	Sub-Total (c)	554000.00	216000.00	0.00	770000.00	11744911.00
13	Total (a+b-c) = (d)	0.00	0.00	0.00	0.00	0.00
14	Excess/ Deficit	0.00	0.00	0.00	0.00	0.00
15	Unspent Balance as on 31.03.2020					
(a)	Cash & Bank Balance	0.00	0.00	0.00	0.00	0.00
(b)	Outstanding Advances	0.00	0.00	0.00	0.00	0.00

It is certified that out of the total amount of Rs. 7,70,000/- (Rupees Seven Lakh Seventy Thousand only) sanctioned and received from MoE, Government of India during 2019-20 (as reflected in Sl. No. 5 (D), Rs. Nil (Rupees Nil only) received from the Government of Mizoram, reflected in Sl. No. 6 (D), Rs. Nil (Rupees Nil only) received on account of Bank Interest, as reflected in Sl. No. 7 (D), Rs. Nil (Rupees Nil only) received on account of Misc. Income, as reflected in Sl. No. 8 (D), Rs. Nil (Rupees Nil only) on account of Opening Cash and Bank balance, Fund in Transit and Unadjusted Advances as reflected in Sl. No. 4 (D), all Totalling Rs. 7,70,000/- (Rupees Seven Lakh Seventy Thousand only) as reflected in Sl. No. 10 (D), a sum of Rs. 7,70,000/- (Rupees Seven Lakh Seventy Thousand only) as reflected in Sl. No. 11 (D), has been incurred/ utilized for the purpose for which it was sanctioned and the remaining unutilized balance of Rs. Nil (Rupees Nil only) as reflected in Sl. No. 15 (a) (D) excluding the unadjusted advances of Rs. Nil (Rupees Nil) as reflected at Sl. No. 15 (b) (D), has been carried forward to be utilized during the financial year 2020-21.



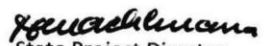
Certified that we have satisfied ourself that the conditions on which the Grants-in-Aid sanctioned have been fully fulfilled and that we have exercised the following checks to see that the money was actually utilised for the purpose for which it was sanctioned.

Kinds of checks exercised:

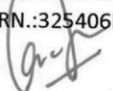
- i) Audited Statement of Accounts (Copy enclosed)
- ii) Utilisation Certificate from DPOs
- iii) Progress Report

Finance Controller


Commissioner & Secretary
School Education Department
Govt of Mizoram


State Project Director
Samagra Shiksha, Mizoram
State Project Director
Samagra Shiksha, Mizoram

For Anil Hitesh & Associates
Chartered Accountants
FRN.:325406E


(ANIL JAIN)
Partner
MN: 057336
Dated the 27th January, 2021



SAMAGRA SHIKSHA

Name of the State: Mizoram

UTILIZATION CERTIFICATE (GENERAL-GEN) UNDER SAMAGRA SHIKSHA FOR THE YEAR ENDED 31.03.2020

In respect of grant received from Government of India and Other Sources

Sl. No.	Particulars/ Sanction Letter No. and Date	Amount in Rupees				Previous Year
		EE (A)	SE (B)	TE (C)	Total (D)	
	Opening Balance as on 01.04.2019					
1	Cash & Bank	0.00	0.00	0.00	0.00	20830400.00
2	Fund in Transit, if any				0.00	0.00
3	Unadjusted Advances	0.00	0.00	0.00	0.00	0.00
4	Sub-Total (a) Opening Balance	0.00	0.00	0.00	0.00	20830400.00
5	Funds Received from Govt. of India (MoE, GoI)					25804000.00
	F.No.21-5/2019-IS-17(Gen) of 30.04.2019	4894000.00			4894000.00	
	F.No.21-6/2019-IS-17(Gen) of 30.04.2019		734000.00		734000.00	
	F.No.21-7/2019-IS-17(Gen) of 16.07.2019			612000.00	612000.00	
	F.No.21-5/2019-IS-17(Gen) of 07.10.2019	11036000.00			11036000.00	
	F.No.21-6/2019-IS-17(Gen) of 07.10.2019		1382000.00		1382000.00	
	F.No.21-7/2019-IS-17(Gen) of 20.11.2019			845000.00	845000.00	
	F.No.21-5/2019-IS-17(Gen) of 31.12.2019	5527000.00			5527000.00	
	F.No.21-6/2019-IS-17(Gen) of 31.12.2019		47866000.00		47866000.00	
	F.No.21-6/2019-IS-17(Gen) of 24.02.2020		84159000.00		84159000.00	
	F.No.21-7/2019-IS-17(Gen) of 24.02.2020			485000.00	485000.00	
	Sub-Total	21457000.00	134141000.00	1942000.00	157540000.00	25804000.00
6	Funds Received from State Govt.					200556.00
	No.G.20016/2/2019-FBT of 27.01.2020			149000.00	149000.00	
					0.00	
					0.00	
					0.00	
					0.00	
					0.00	
	Sub-Total	0.00	0.00	149000.00	149000.00	200556.00
7	Bank Interest				0.00	0.00
8	Miscellaneous Income/Receipts				0.00	0.00
9	Sub-Total (b)	21457000.00	134141000.00	2091000.00	157689000.00	26004556.00
10	Grand Total (a+b)	21457000.00	134141000.00	2091000.00	157689000.00	46834956.00
	LESS AMOUNT					
11	Actual Expenditure During the Year 2019-20	21457000.00	134141000.00	2091000.00	157689000.00	46834956.00
12	Sub-Total (c)	21457000.00	134141000.00	2091000.00	157689000.00	46834956.00
13	Total (a+b-c) = (d)	0.00	0.00	0.00	0.00	0.00
14	Excess/ Deficit	0.00	0.00	0.00	0.00	0.00
15	Unspent Balance as on 31.03.2020					
(a)	Cash & Bank Balance	0.00	0.00	0.00	0.00	0.00
(b)	Outstanding Advances	0.00	0.00	0.00	0.00	0.00

It is certified that out of the total amount of Rs. 15,75,40,000/- (Rupees Fifteen Crore Seventy Five Lakh Forty Thousand only) sanctioned and received from MoE, Government of India during 2019-20 (as reflected in Sl. No. 5 (D), Rs. 1,49,000/- (Rupees One Lakh Forty Nine Thousand only) received from the Government of Mizoram, reflected in Sl. No. 6 (D), Rs. Nil (Rupees Nil only) received on account of Bank Interest, as reflected in Sl. No. 7 (D), Rs. Nil (Rupees Nil only) received on account of Misc. Income, as reflected in Sl. No. 8 (D), Rs. Nil (Rupees Nil only) on account of Opening Cash and Bank balance, Fund in Transit and Unadjusted Advances as reflected in Sl. No. 4 (D), all Totalling Rs. 15,76,89,000/- (Rupees Fifteen Crore Seventy Six Lakh Eighty Nine Thousand only) as reflected in Sl. No. 10 (D), a sum of Rs. 15,76,89,000/- (Rupees Fifteen Crore Seventy Six Lakh Eighty Nine Thousand only) as reflected in Sl. No. 11 (D), has been incurred/ utilized for the purpose for which it was sanctioned and the remaining unutilized balance of Rs. Nil (Rupees Nil only) as reflected in Sl. No. 15 (a) (D) excluding the unadjusted advances of Rs. Nil (Rupees Nil) as reflected at Sl. No. 15 (b) (D), has been carried forward to be utilized during the financial year 2020-21.



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:

- i) Audited Statement of Accounts (Copy enclosed)
- ii) Utilisation Certificate from DPOs
- iii) Progress Report

Finance Controller

Commissioner & Secretary
School Education Department
Govt of Mizoram

State Project Director
Samagra Shiksha, Mizoram

For Anil Hitesh & Associates
Chartered Accountants
FRN.:325406E

(ANIL JAIN)

Partner

MN: 057336

Dated the 27th January, 2021



State Project Director
Samagra Shiksha, Mizoram

SAMAGRA SHIKSHA

Name of the State: Mizoram

UTILIZATION CERTIFICATE (GENERAL-SAP) UNDER SAMAGRA SHIKSHA FOR THE YEAR ENDED 31.03.2020

In respect of grant received from Government of India and Other Sources

Sl. No.	Particulars/ Sanction Letter No. and Date	Amount in Rupees				Previous Year
		EE (A)	SE (B)	TE (C)	Total (D)	
	Opening Balance as on 01.04.2019					
1	Cash & Bank	0.00	0.00	0.00	0.00	0.00
2	Fund in Transit, if any				0.00	0.00
3	Unadjusted Advances	0.00	0.00	0.00	0.00	0.00
4	Sub-Total (a) Opening Balance	0.00	0.00	0.00	0.00	0.00
5	Funds Received from Govt. of India (MoE, Gol)					4979000.00
	F.No.21-6/2019-IS-17(SAP) of 07.10.2019		563000.00		563000.00	
					0.00	
					0.00	
					0.00	
					0.00	
					0.00	
					0.00	
					0.00	
					0.00	
	Sub-Total	0.00	563000.00	0.00	563000.00	4979000.00
6	Funds Received from State Govt.					0.00
					0.00	
					0.00	
					0.00	
					0.00	
					0.00	
	Sub-Total	0.00	0.00	0.00	0.00	0.00
7	Bank Interest				0.00	0.00
8	Miscellaneous Income/Receipts				0.00	0.00
9	Sub-Total (b)	0.00	563000.00	0.00	563000.00	4979000.00
10	Grand Total (a+b)	0.00	563000.00	0.00	563000.00	4979000.00
	LESS AMOUNT					
11	Actual Expenditure During the Year 2019-20		563000.00		563000.00	4979000.00
12	Sub-Total (c)	0.00	563000.00	0.00	563000.00	4979000.00
13	Total (a+b-c) = (d)	0.00	0.00	0.00	0.00	0.00
14	Excess/ Deficit	0.00	0.00	0.00	0.00	0.00
15	Unspent Balance as on 31.03.2020					
(a)	Cash & Bank Balance	0.00	0.00	0.00	0.00	0.00
(b)	Outstanding Advances	0.00	0.00	0.00	0.00	0.00

It is certified that out of the total amount of Rs. 5,63,000/- (Rupees Five Lakh Sixty Three Thousand only) sanctioned and received from MoE, Government of India during 2019-20 (as reflected in Sl. No. 5 (D), Rs. Nil (Rupees Nil only) received from the Government of Mizoram, reflected in Sl. No. 6 (D), Rs. Nil (Rupees Nil only) received on account of Bank Interest, as reflected in Sl. No. 7 (D), Rs. Nil (Rupees Nil only) received on account of Misc. Income, as reflected in Sl. No. 8 (D), Rs. Nil (Rupees Nil only) on account of Opening Cash and Bank balance, Fund in Transit and Unadjusted Advances as reflected in Sl. No. 4 (D), all Totalling Rs. 5,63,000/- (Rupees Five Lakh Sixty Three Thousand only) as reflected in Sl. No. 10 (D), a sum of Rs. 5,63,000/- (Rupees Five Lakh Sixty Three Thousand only) as reflected in Sl. No. 11 (D), has been incurred/ utilized for the purpose for which it was sanctioned and the remaining unutilized balance of Rs. Nil (Rupees Nil only) as reflected in Sl. No. 15 (a) (D) excluding the unadjusted advances of Rs. Nil (Rupees Nil) as reflected at Sl. No. 15 (b) (D), has been carried forward to be utilized during the financial year 2020-21.



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:

- i) Audited Statement of Accounts (Copy enclosed)
- ii) Utilisation Certificate from DPOs
- iii) Progress Report

Finance Controller

Commissioner & Secretary
School Education Department
Govt of Mizoram

State Project Director
Samagra Shiksha, Mizoram

State Project Director
Samagra Shiksha, Mizoram

For Anil Hitesh & Associates
Chartered Accountants
FRN.:325406E

(ANIL JAIN)

Partner

MN: 057336

Dated the 27th January, 2021



SAMAGRA SHIKSHA

Name of the State: Mizoram

UTILIZATION CERTIFICATE (CAPITAL-ST) UNDER SAMAGRA SHIKSHA FOR THE YEAR ENDED 31.03.2020

In respect of grant received from Government of India and Other Sources

Sl. No.	Particulars/ Sanction Letter No. and Date	Amount in Rupees				Previous Year
		EE (A)	SE (B)	TE (C)	Total (D)	
	Opening Balance as on 01.04.2019					
1	Cash & Bank	382677662.00	23189864.00	56000.00	405923526.00	526898091.00
2	Fund in Transit, if any				0.00	0.00
3	Unadjusted Advances	49066000.00	501378.00	0.00	49567378.00	58401263.00
4	Sub-Total (a) Opening Balance	431743662.00	23691242.00	56000.00	455490904.00	585299354.00
5	Funds Received from Govt. of India (MoE, GoI)					23159000.00
	F.No.21-7/2019-IS-17(ST) of 20.11.2019			60891000.00	60891000.00	
					0.00	
					0.00	
					0.00	
					0.00	
					0.00	
					0.00	
					0.00	
					0.00	
	Sub-Total	0.00	0.00	60891000.00	60891000.00	23159000.00
6	Funds Received from State Govt.					2573000.00
	No.G.20016/2/2019-FBT of 27.01.2020			6766000.00	6766000.00	
					0.00	
					0.00	
					0.00	
					0.00	
	Sub-Total	0.00	0.00	6766000.00	6766000.00	2573000.00
7	Bank Interest				0.00	0.00
8	Miscellaneous Income/Receipts				0.00	0.00
9	Sub-Total (b)	0.00	0.00	67657000.00	67657000.00	25732000.00
10	Grand Total (a+b)	431743662.00	23691242.00	67713000.00	523147904.00	611031354.00
	LESS AMOUNT					
11	Actual Expenditure During the Year 2019-20	56644707.00	0.00		56644707.00	155540450.00
12	Sub-Total (c)	56644707.00	0.00	0.00	56644707.00	155540450.00
13	Total (a+b-c) = (d)	375098955.00	23691242.00	67713000.00	466503197.00	455490904.00
14	Excess/ Deficit	0.00	0.00	0.00	0.00	0.00
15	Unspent Balance as on 31.03.2020					
(a)	Cash & Bank Balance	353191955.00	23691242.00	67713000.00	444596197.00	405923526.00
(b)	Outstanding Advances	21907000.00	0.00	0.00	21907000.00	49567378.00

It is certified that out of the total amount of Rs. 6,08,91,000/- (Rupees Six Crore Eight Lakh Ninety One Thousand only) sanctioned and received from MoE, Government of India during 2019-20 (as reflected in Sl. No. 5 (D), Rs. 67,66,000/- (Rupees Sixty Seven Lakh Sixty Six Thousand only) received from the Government of Mizoram, reflected in Sl. No. 6 (D), Rs. Nil (Rupees Nil only) received on account of Bank Interest, as reflected in Sl. No. 7 (D), Rs. Nil (Rupees Nil only) received on account of Misc. Income, as reflected in Sl. No. 8 (D), Rs. 45,54,90,904/- (Rupees Forty Five Crore Fifty Four Lakh Ninety Thousand Nine Hundred and Four only) on account of Opening Cash and Bank balance, Fund in Transit and Unadjusted Advances as reflected in Sl. No. 4 (D), all Totalling Rs. 52,31,47,904/- (Rupees Fifty Two Crore Thirty One Lakh Forty Seven Thousand Nine Hundred and Four only) as reflected in Sl. No. 10 (D), a sum of Rs. 5,66,44,707/- (Rupees Five Crore Sixty Six Lakh Forty Four Thousand Seven Hundred and Seven only) as reflected in Sl. No. 11 (D), has been incurred/ utilized for the purpose for which it was sanctioned and the remaining unutilized balance of Rs. 44,45,96,197/- (Rupees Forty Four Crore Forty Five Lakh Ninety Six Thousand One Hundred Ninety Seven only) as reflected in Sl. No. 15 (a) (D) excluding the unadjusted advances of Rs. 2,19,07,000/- (Rupees Two Crore Nineteen Lakh Seven Thousand only) as reflected at Sl. No. 15 (b) (D), has been carried forward to be utilized during the financial year 2020-21.



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:

- i) Audited Statement of Accounts (Copy enclosed)
- ii) Utilisation Certificate from DPOs
- iii) Progress Report

Finance Controller

Commissioner & Secretary
School Education Department
Govt of Mizoram

For Anil Hitesh & Associates
Chartered Accountants
FRN.:325406E

(ANIL JAIN)

Partner

MN: 057336

Dated the 27th January, 2021



State Project Director
Samagra Shiksha, Mizoram

State Project Director
Samagra Shiksha, Mizoram

SAMAGRA SHIKSHA

Name of the State: Mizoram

UTILIZATION CERTIFICATE (CAPITAL-SC) UNDER SAMAGRA SHIKSHA FOR THE YEAR ENDED 31.03.2020

In respect of grant received from Government of India and Other Sources

Sl. No.	Particulars/ Sanction Letter No. and Date	Amount in Rupees				Previous Year
		EE (A)	SE (B)	TE (C)	Total (D)	
	Opening Balance as on 01.04.2019					
1	Cash & Bank	0.00	0.00	0.00	0.00	0.00
2	Fund in Transit, if any				0.00	0.00
3	Unadjusted Advances	0.00	0.00	0.00	0.00	0.00
4	Sub-Total (a) Opening Balance	0.00	0.00	0.00	0.00	0.00
5	Funds Received from Govt. of India (MoE, GoI)					271000.00
					0.00	
					0.00	
					0.00	
					0.00	
					0.00	
					0.00	
					0.00	
					0.00	
					0.00	
	Sub-Total	0.00	0.00	0.00	0.00	271000.00
6	Funds Received from State Govt.					24000.00
					0.00	
					0.00	
					0.00	
					0.00	
					0.00	
	Sub-Total	0.00	0.00	0.00	0.00	24000.00
7	Bank Interest				0.00	0.00
8	Miscellaneous Income/Receipts				0.00	0.00
9	Sub-Total (b)	0.00	0.00	0.00	0.00	295000.00
10	Grand Total (a+b)	0.00	0.00	0.00	0.00	295000.00
	LESS AMOUNT					
11	Actual Expenditure During the Year 2019-20				0.00	295000.00
12	Sub-Total (c)	0.00	0.00	0.00	0.00	295000.00
13	Total (a+b-c) = (d)	0.00	0.00	0.00	0.00	0.00
14	Excess/ Deficit	0.00	0.00	0.00	0.00	0.00
15	Unspent Balance as on 31.03.2020					
(a)	Cash & Bank Balance	0.00	0.00	0.00	0.00	0.00
(b)	Outstanding Advances	0.00	0.00	0.00	0.00	0.00

It is certified that out of the total amount of Rs. Nil (Rupees Nil only) sanctioned and received from MoE, Government of India during 2019-20 (as reflected in Sl. No. 5 (D), Rs. Rs. Nil (Rupees Nil only) received from the Government of Mizoram, reflected in Sl. No. 6 (D), Rs. Rs. Nil (Rupees Nil only) received on account of Bank Interest, as reflected in Sl. No. 7 (D), Rs. Nil (Rupees Nil only) received on account of Misc. Income, as reflected in Sl. No. 8 (D), Rs. Nil (Rupees Nil only) on account of Opening Cash and Bank balance, Fund in Transit and Unadjusted Advances as reflected in Sl. No. 4 (D), all Totalling Rs. Rs. Nil (Rupees Nil only) as reflected in Sl. No. 10 (D), a sum of Rs. Nil (Rupees Nil only) as reflected in Sl. No. 11 (D), has been incurred/ utilized for the purpose for which it was sanctioned and the remaining unutilized balance of Rs. Nil (Rupees Nil only) as reflected in Sl. No. 15 (a) (D) excluding the unadjusted advances of Rs. Nil (Rupees Nil) as reflected at Sl. No. 15 (b) (D), has been carried forward to be utilized during the financial year 2020-21.



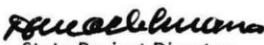
Certified that we have satisfied ourself that the conditions on which the Grants-in-Aid sanctioned have been fully fulfilled and that we have exercised the following checks to see that the money was actually utilised for the purpose for which it was sanctioned.

Kinds of checks exercised:

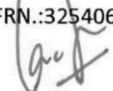
- i) Audited Statement of Accounts (Copy enclosed)
- ii) Utilisation Certificate from DPOs
- iii) Progress Report

Finance Controller


Commissioner & Secretary
School Education Department
Govt of Mizoram


State Project Director
Samagra Shiksha, Mizoram
State Project Director
Samagra Shiksha, Mizoram

For Anil Hitesh & Associates
Chartered Accountants
FRN.:325406E


(ANIL JAIN)

Partner

MN: 057336

Dated the 27th January, 2021



SAMAGRA SHIKSHA

Name of the State: Mizoram

UTILIZATION CERTIFICATE (CAPITAL-GEN) UNDER SAMAGRA SHIKSHA FOR THE YEAR ENDED 31.03.2020

In respect of grant received from Government of India and Other Sources

Sl. No.	Particulars/ Sanction Letter No. and Date	Amount in Rupees				Previous Year
		EE (A)	SE (B)	TE (C)	Total (D)	
	Opening Balance as on 01.04.2019					
1	Cash & Bank	0.00	0.00	0.00	0.00	0.00
2	Fund in Transit, if any				0.00	0.00
3	Unadjusted Advances	0.00	0.00	0.00	0.00	0.00
4	Sub-Total (a) Opening Balance	0.00	0.00	0.00	0.00	0.00
5	Funds Received from Govt. of India (MoE, Gol)					1160000.00
	F.No.21-7/2019-IS-17(Gen) of 20.11.2019			1173000.00	1173000.00	
	F.No.21-6/2019-IS-17(Gen) of 24.02.2020		123663000.00		123663000.00	
					0.00	
					0.00	
					0.00	
					0.00	
					0.00	
					0.00	
	Sub-Total	0.00	123663000.00	1173000.00	124836000.00	1160000.00
6	Funds Received from State Govt.					86000.00
	No.G.20016/2/2019-FBT of 27.01.2020			130000.00	130000.00	
					0.00	
					0.00	
					0.00	
					0.00	
	Sub-Total	0.00	0.00	130000.00	130000.00	86000.00
7	Bank Interest				0.00	0.00
8	Miscellaneous Income/Receipts				0.00	0.00
9	Sub-Total (b)	0.00	123663000.00	1303000.00	124966000.00	1246000.00
10	Grand Total (a+b)	0.00	123663000.00	1303000.00	124966000.00	1246000.00
	LESS AMOUNT					
11	Actual Expenditure During the Year 2019-20		29020731.00		29020731.00	1246000.00
12	Sub-Total (c)	0.00	29020731.00	0.00	29020731.00	1246000.00
13	Total (a+b-c) = (d)	0.00	94642269.00	1303000.00	95945269.00	0.00
14	Excess/ Deficit	0.00	0.00	0.00	0.00	0.00
15	Unspent Balance as on 31.03.2020					
(a)	Cash & Bank Balance	0.00	86777776.00	1303000.00	88080776.00	0.00
(b)	Outstanding Advances	0.00	7864493.00	0.00	7864493.00	0.00

It is certified that out of the total amount of Rs. 12,48,36,000/- (Rupees Twelve Crore Forty Eight Lakh Thirty Six Thousand only) sanctioned and received from MoE, Government of India during 2019-20 (as reflected in Sl. No. 5 (D), Rs. 1,30,000/- (Rupees One Lakh Thirty Thousand only) received from the Government of Mizoram, reflected in Sl. No. 6 (D), Rs. Nil (Rupees Nil only) received on account of Bank Interest, as reflected in Sl. No. 7 (D), Rs. Nil (Rupees Nil only) received on account of Misc. Income, as reflected in Sl. No. 8 (D), Rs. Rs. Nil (Rupees Nil only) on account of Opening Cash and Bank balance, Fund in Transit and Unadjusted Advances as reflected in Sl. No. 4 (D), all Totalling Rs. 12,49,66,000/- (Rupees Twelve Crore Forty Nine Lakh Sixty Six Thousand only) as reflected in Sl. No. 10 (D), a sum of Rs. 2,90,20,731/- (Rupees Two Crore Ninety Lakh Twenty Thousand Seven Hundred Thirty One only) as reflected in Sl. No. 11 (D), has been incurred/ utilized for the purpose for which it was sanctioned and the remaining unutilized balance of Rs.8,80,80,776/- (Rupees Eight Crore Eighty Lakh Eighty Thousand Seven Hundred Seventy Six only) as reflected in Sl. No. 15 (a) (D) excluding the unadjusted advances of Rs. 78,64,493 (Rupees Seventy Eight Lakh Sixty Four Thousand Four Hundred Ninety Three only) as reflected at Sl. No. 15 (b) (D), has been carried forward to be utilized during the financial year 2020-21.



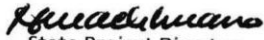
Certified that we have satisfied ourself that the conditions on which the Grants-in-Aid sanctioned have been fully fulfilled and that we have exercised the following checks to see that the money was actually utilised for the purpose for which it was sanctioned.

Kinds of checks exercised:

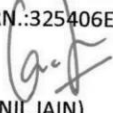
- i) Audited Statement of Accounts (Copy enclosed)
- ii) Utilisation Certificate from DPOs
- iii) Progress Report

Finance Controller


Commissioner & Secretary
School Education Department
Govt of Mizoram


State Project Director
Samagra Shiksha, Mizoram
State Project Director
Samagra Shiksha, Mizoram

For Anil Hitesh & Associates
Chartered Accountants
FRN.:325406E


(ANIL JAIN)

Partner

MN: 057336

Dated the 27th January, 2021



SAMAGRA SHIKSHA

Name of the State: Mizoram

UTILIZATION CERTIFICATE (CAPITAL-SAP) UNDER SAMAGRA SHIKSHA FOR THE YEAR ENDED 31.03.2020

In respect of grant received from Government of India and Other Sources

Sl. No.	Particulars/ Sanction Letter No. and Date	Amount in Rupees				Previous Year
		EE (A)	SE (B)	TE (C)	Total (D)	
	Opening Balance as on 01.04.2019					
1	Cash & Bank	0.00	0.00	0.00	0.00	0.00
2	Fund in Transit, if any				0.00	0.00
3	Unadjusted Advances	0.00	0.00	0.00	0.00	0.00
4	Sub-Total (a) Opening Balance	0.00	0.00	0.00	0.00	0.00
5	Funds Received from Govt. of India (MoE, Gol)					167000.00
					0.00	
					0.00	
					0.00	
					0.00	
					0.00	
					0.00	
					0.00	
					0.00	
					0.00	
	Sub-Total	0.00	0.00	0.00	0.00	167000.00
6	Funds Received from State Govt.					19000.00
					0.00	
					0.00	
					0.00	
					0.00	
					0.00	
	Sub-Total	0.00	0.00	0.00	0.00	19000.00
7	Bank Interest				0.00	0.00
8	Miscellaneous Income/Receipts				0.00	0.00
9	Sub-Total (b)	0.00	0.00	0.00	0.00	186000.00
10	Grand Total (a+b)	0.00	0.00	0.00	0.00	186000.00
	LESS AMOUNT					
11	Actual Expenditure During the Year 2019-20				0.00	186000.00
12	Sub-Total (c)	0.00	0.00	0.00	0.00	186000.00
13	Total (a+b-c) = (d)	0.00	0.00	0.00	0.00	0.00
14	Excess/ Deficit	0.00	0.00	0.00	0.00	0.00
15	Unspent Balance as on 31.03.2020					
(a)	Cash & Bank Balance	0.00	0.00	0.00	0.00	0.00
(b)	Outstanding Advances	0.00	0.00	0.00	0.00	0.00

It is certified that out of the total amount of Rs. Rs. Nil (Rupees Nil only) sanctioned and received from MoE, Government of India during 2019-20 (as reflected in Sl. No. 5 (D), Rs. Nil (Rupees Nil only) received from the Government of Mizoram, reflected in Sl. No. 6 (D), Rs. Nil (Rupees Nil only) received on account of Bank Interest, as reflected in Sl. No. 7 (D), Rs. Nil (Rupees Nil only) received on account of Misc. Income, as reflected in Sl. No. 8 (D), Rs. Nil (Rupees Nil only) on account of Opening Cash and Bank balance, Fund in Transit and Unadjusted Advances as reflected in Sl. No. 4 (D), all Totalling Rs. Nil (Rupees Nil only) as reflected in Sl. No. 10 (D), a sum of Rs. Nil (Rupees Nil only) as reflected in Sl. No. 11 (D), has been incurred/ utilized for the purpose for which it was sanctioned and the remaining unutilized balance of Rs. Nil (Rupees Nil only) as reflected in Sl. No. 15 (a) (D) excluding the unadjusted advances of Rs. Nil (Rupees Nil) as reflected at Sl. No. 15 (b) (D), has been carried forward to be utilized during the financial year 2020-21.



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.

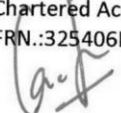
Kinds of checks exercised:

- i) Audited Statement of Accounts (Copy enclosed)
- ii) Utilisation Certificate from DPOs
- iii) Progress Report

Finance Controller


Commissioner & Secretary
School Education Department
Govt of Mizoram

For Anil Hitesh & Associates
Chartered Accountants
FRN.:325406E


(ANIL JAIN)

Partner

MN: 057336

Dated the 27th January, 2021




State Project Director
Samagra Shiksha, Mizoram

State Project Director
Samagra Shiksha, Mizoram



SAMAGRA SHIKSHA, MIZORAM
AIZAWL, MIZORAM

PROCUREMENT AUDIT CERTIFICATE

This is to certify that we have gone through the procurement procedure used by the **Samagra Shiksha, Mizoram** and based on the audit of the records for the year **2019-2020** for the **Elementary Education (EE), Secondary Education (SE) and Teacher Education (TE)** and inputs from the district audit reports, we are satisfied that procurement procedure prescribed in the manual on financial management under **Samagra Shiksha** has been generally followed but following deviations were observed.

SL. No.	Components	Details	Deviation	Amount Involved (declared as disapproved) (Rs.)
01.	EE	NIL	NIL	NIL
02.	SE	NIL	NIL	NIL
03	TE	NIL	NIL	NIL

Place :- Silchar
Dated: The 27th of January' 2021



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

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

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SAMAGRA SHIKSHA
CONSOLIDATED FINANCIAL STATEMENT
for the year ended 31st March, 2020

Name of State: Mizoram
Year ending: 31/03/2020

SOURCE & APPLICATION

Opening Balance:		Amount Rupees in Lakh			
	EE	SE	TE	Total	
a) Cash in hand SPO	1691832.00	0.00	0.00	1691832.00	
b) Cash at bank SPO	11470268.00	-35166361.00	-3527245.00	-27223338.00	
c) Cash in hand DPOs	45188.00	634280.00	0.00	679468.00	
d) Cash at bank DPOs	35786656.31	44414633.27	0.00	80201289.58	
e) Cash in hand BRCs	2068.00	0.00	0.00	2068.00	
f) Cash at bank BRCs	3467416.00	0.00	0.00	3467416.00	
g) Unadjusted Advances DPOs	49066000.00	501378.00	0.00	49567378.00	
Total	101529428.31	10383930.27	-3527245.00	108386113.58	
Source (Receipt)					
a) Funds received from Govt. of India	1117293000.00	399286000.00	164759000.00	1681338000.00	
Funds received from State Govt.	122332000.00	36527000.00	18307000.00	177166000.00	
b) Interest SPO	2861414.00	77675.00	852569.00	3791658.00	
c) Bank Interest DPOs	2578438.00	981130.35	0.00	3559568.35	
d) Bank Interest BRCs	484895.00	0.00	0.00	484895.00	
e) Other receipts	0.00	0.00	0.00	0.00	
Typographical error in last year Audited financial Statement (Refer note no. 2 (d) of Annexure A to Auditor's Report)	0.00	26730000.00	0.00	26730000.00	
Total	1245549747.00	463601805.35	183918569.00	1893070121.35	
TOTAL Receipts	1347079175.31	473985735.62	180391324.00	2001456234.93	
Application (Expenditure)		Approved AWP&B including Spill over			
	EE	SE	TE	Total	
1 Recurring Cost of New Sec. HSS & Addition of Stream in HSS	0.00	13250000.00	0.00	13250000.00	
2 Residential Hostels Recurring	31005000.00	0.00	0.00	31005000.00	
3 Transport / Escort Facility for Children in remote habitations	4638000.00	2112000.00	0.00	6750000.00	
4 Uniform	57048600.00	0.00	0.00	57048600.00	
5 Free Text Books	31333253.00	0.00	0.00	31333253.00	
6 Special Training for DoSC	46730000.00	0.00	0.00	46730000.00	
7 Media & Community Mobilization	10093500.00	1395000.00	0.00	11488500.00	
8 Reporting by Head of Schools	1121500.00	155000.00	0.00	1276500.00	
9 Orientation Programme for Teachers on Safety and Security	10539000.00	2357000.00	0.00	12896000.00	
10 Shala Siddhi	1338600.00	186000.00	0.00	1524600.00	
11 Fund for Safety and Security at School Level	1121500.00	155000.00	0.00	1276500.00	
12 Documentation of Best Practices on Shiksha Portal	0.00	250000.00	0.00	250000.00	
13 Teacher ID Cards	526950.00	117850.00	0.00	644800.00	
14 Youth & Eco Club	20685000.00	7750000.00	0.00	28435000.00	
15 Fun with English	1585000.00	0.00	0.00	1585000.00	
16 BAND Competition	0.00	500000.00	0.00	500000.00	
17 Project Kala Utsav	0.00	1000000.00	0.00	1000000.00	
18 LEP	14979000.00	865500.00	0.00	15844500.00	
19 Shigmotsav	1493046.00	321048.00	0.00	1814094.00	
20 Rangotsav	500000.00	0.00	0.00	500000.00	
		Expenditure Incurred			
	EE	SE	TE	Total	Savings/ Excess
1 Recurring Cost of New Sec. HSS & Addition of Stream in HSS	0.00	10142800.00	0.00	10142800.00	3107200.00
2 Residential Hostels Recurring	24712755.00	0.00	0.00	24712755.00	6292245.00
3 Transport / Escort Facility for Children in remote habitations	4638000.00	2112000.00	0.00	6750000.00	0.00
4 Uniform	56946600.00	0.00	0.00	56946600.00	102000.00
5 Free Text Books	31333253.00	0.00	0.00	31333253.00	0.00
6 Special Training for DoSC	32605229.00	0.00	0.00	32605229.00	14124771.00
7 Media & Community Mobilization	164300.00	0.00	0.00	164300.00	11324200.00
8 Reporting by Head of Schools	0.00	0.00	0.00	0.00	1276500.00
9 Orientation Programme for Teachers on Safety and Security	0.00	0.00	0.00	0.00	12896000.00
10 Shala Siddhi	0.00	0.00	0.00	0.00	1524600.00
11 Fund for Safety and Security at School Level	1121500.00	0.00	0.00	1121500.00	155000.00
12 Documentation of Best Practices on Shiksha Portal	0.00	0.00	0.00	0.00	250000.00
13 Teacher ID Cards	526950.00	117850.00	0.00	644800.00	0.00
14 Youth & Eco Club	0.00	0.00	0.00	0.00	28435000.00
15 Fun with English	0.00	0.00	0.00	0.00	1585000.00
16 BAND Competition	0.00	208266.00	0.00	208266.00	291734.00
17 Project Kala Utsav	0.00	280846.00	0.00	280846.00	719154.00
18 LEP	0.00	0.00	0.00	0.00	15844500.00
19 Shigmotsav	0.00	0.00	0.00	0.00	1814094.00
20 Rangotsav	0.00	0.00	0.00	0.00	500000.00



21	Hindi Teaching		0.00	2659600.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2659600.00
22	Assessment at State level		8000000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8000000.00
23	In-Service Training		22377500.00	8107500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30485000.00
24	Training of Resource Persons & Master Trainers		3142657.00	112500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3255157.00
25	School Leadership Training of Head Teachers/ Principals/RPs		0.00	720000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	720000.00
26	Training of Educational Administrators		0.00	150000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	150000.00
27	Annual School Grant		55325000.00	6250000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	61575000.00
28	Library		15868000.00	3100000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18968000.00
29	Rashtriya Aavishkar Abhiyaan		16476953.00	5672600.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22149553.00
30	Pre-Primary (Recurring)		4144770.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4144770.00
31	Provision for BRCs/URCs		98580000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	98580000.00
32	Provisions for CRCs		70631000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	70631000.00
33	Teachers Educators Salary in TElis (Academic Posts)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
34	Program & Activities including Faculty Development of Teacher Educators		0.00	30900000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30900000.00
35	Recurring Technology Support		0.00	2160000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2160000.00
36	Annual Grant for TElis		0.00	19500000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19500000.00
37	Sports & Physical Education		15865000.00	7950000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23815000.00
38	Teacher Salary		561696000.00	184920000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	746616000.00
39	KGBV - Type - I & IV (Recurring)		4049000.00	1721500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5770500.00
40	Training in Martial Arts to all girls / Self Defence		8154000.00	2790000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10944000.00
41	Career Guidance Programme for Girls		15848490.00	2480000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2480000.00
42	Inclusive Education		18144000.00	18144000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	33992490.00
43	Vocational Education		522898.00	29805600.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29805600.00
44	Management Information System (Udise +)		111550000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	111550000.00
45	Program Management (MMER)		239514522.00	331309001.00	228249000.00	0.00	0.00	0.00	0.00	0.00	0.00	799072523.00
46	Civil Works		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
47	Others		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL			1486483739.00	638556699.00	417101432.00	2542141870.00	1130947677.31	259721834.38	147613351.00	1538282862.69	1003859007.31	

Closing balances:		EE	SE	TE	Total
a)	Cash in hand SPO	1581064.00	0.00	0.00	1581064.00
b)	Cash at bank SPO	171266360.00	144062854.00	32777973.00	348107187.00
c)	Cash in hand DPOs	56674.00	1728887.00	0.00	1785561.00
d)	Cash at bank DPOs	15114759.00	60557667.24	0.00	75672426.24
e)	Cash in hand BRCs	3691600.00	50000.00	0.00	3741600.00
f)	Cash at bank BRCs	2514041.00	0.00	0.00	2514041.00
g)	Unadjusted Advances DPOs	21907000.00	7864493.00	0.00	29771493.00
Total		216131498.00	214263901.24	32777973.00	463173372.24

In terms of our report of even date

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



Samagra Shiksha
State Project Director
Samagra Shiksha Mizoram

Mizoram, Aizawl
State Project Director
Samagra Shiksha, Mizoram

CA. Anil Jain
Partner
Mem. No.057336
CAG Emp. No. 354



MANAGEMENT LETTER

To,
The State Project Director
Samagra Shiksha, Mizoram
Mc Donald Hill
Zarkawt, Aizawl-796007
Mizoram

Subj. : Management Letter-Audit for the year 2019-2020

Dear sir,

We have completed the audit of accounts of **SAMAGRA SHIKSHA, MIZORAM, Top Floor, Directorate of School Education Building, Mc Donald Hill, Zarkawt, Aizawl-796007** for the financial year 2019-2020 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/SMDC wise, CRC wise, BRCwise, 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 Control that were examined during the course of Audit.

We have examined Cash Book, General Ledger, Journal Register, Stock Register, Stock Book, Advances Register, Cheque Register and Fund Received Register, Fixed Assets 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.



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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
Dated : 27th January, 2021



For Anil Hitesh & Associates

Chartered Accountants

Firm Registration No-325406E

Anil Jain
Partner

Memo No/. 057336
CAG Emp. No. 354

SAMAGRA SHIKSHA
AIZAWL, MIZORAM
ELEMENTARY EDUCATION

OBSERVATIONS / SUGGESTIONS ON SMCs

Annexure-1

Observations	Name of District							
	Aizawl	Champhai	Kolasib	Lawngtlai	Lunglei	Mamit	Serchhip	Siaha
1. Some SMCs utilized accumulated interest without proper approval/allocation.	A	NA	A	A	A	A	NA	A
2. Advance Register is not properly maintained by many SMCs	A	A	A	A	A	A	A	A
3. Fixed Assets Register is not maintained according to format prescribed in	NA	A	A	A	A	A	A	A
4. Self made bills in plain paper without seal were found in many cases.	A	NA	A	A	A	A	NA	A
5. In some cases, Cash book were not certified by appropriate authority	A	NA	A	A	A	A	NA	A
6. Some expenditure shown in Cash Book did not matched Utilization Certificate.	A	A	A	A	A	A	A	A
7. Staff incharge of Accounts at SMC level require Accounts Training.	A	A	A	A	A	A	A	A
8. In some cases, Bills does not contain name of SMC.	NA	NA	A	A	A	A	NA	A

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

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



**SAMAGRA SHIKSHA
AIZAWL, MIZORAM
ELEMENTARY EDUCATION**

OBSERVATIONS / SUGGESTIONS ON CRCs

Annexure-1

Observations	Name of District							
	Aizawl	Champhai	Kolasib	Lawngtlai	Lunglei	Mamit	Serchhip	Siaha
1. Some CRCs utilized accumulated interest without proper approval/ allocation.	NA	NA	A	A	A	NA	NA	A
2. Advance Register is not properly maintained by many CRCs	A	A	A	A	A	A	A	A
3. Fixed Assets Register is not maintained According to prescribed format by many CRCs	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. In some cases, Cash book were not certified by appropriate authority	NA	NA	A	NA	A	A	NA	A
6. List of School visit and visit report are not maintained by some CRCs to verify School visits	A	A	A	A	A	A	A	A
7. CRCC require Accounts Training	A	A	A	A	A	A	A	A
8. In some cases, Bills does not contain name of CRC	A	A	A	A	A	A	A	A
9. No Meeting Notice and Minute prepared by some CRCs for conduct of Meeting	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



SAMAGRA SHIKSHA, MIZORAM
AIZAWL, MIZORAM

ELEMENTARY EDUCATION

OBSERVATIONS/SUGGESTIONS ON BRCs

Annexure-1

Observations	Name of District						
	Aizawl	Champhai	Kolasib	Lawngtlai	Lunglei	Mamit	Serchhip
1. In Some cases, Bill/Invoices/Cash Memos do not contain the name of BRC.	A	A	A	A	A	A	A
2. In some cases, payment by way of bearer cheque is still practice by some BRCs	A	A	A	A	A	A	A
3. Some BRCs do not properly maintain Advance Register and Advances are not adjusted by the time UCs are received	A	A	A	A	A	A	A
4. Some BRCs do not affixed revenue stamp in their Actual Payee Receipt	A	A	A	A	A	A	A
5. In some cases, items to be registered in Stock register are missed out.	A	A	A	A	A	A	A
6. For advancing money to SMCs and CRCs forwarding letter to bank along with details should be given and a copy duly acknowledge by bank should be kept in file for record purpose.	A	A	A	A	A	A	A

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

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



SAMAGRA SHIKSHA, MIZORAM
AIZAWL, MIZORAM

OBSERVATIONS/SUGGESTIONS ON DISTRICT PROJECT OFFICE

Annexure-1

Observations	Name of District						
	Aizawl	Champhai	Kolasib	Lawngtlai	Lunglei	Mamit	Serchhip
1. a) Additional column be maintained in Stock Register for Reference of purchase voucher/payment voucher number.	A	A	A	A	A	A	A
b) Location of stock							
c) Maintenance of Requisition slip for issue of stock.							
2. In some cases Training/workshop are conducted without issue of programme.	A	A	A	A	A	A	A
3. Register of outstanding audit objection not maintained	A	A	A	A	A	A	A
4. Journal voucher does not contain signature of appropriate authority	A	A	A	A	A	A	A
5. Closing stock of consumables and non consumables item is treated as expenditure	A	A	A	A	A	A	A
6. Many bills/invoices/cash memos do not contain the name of DPO and date	A	A	A	A	A	A	A
7. Ledgers are not properly grouped in Tally	A	A	A	A	A	A	A
8. Journal entries are passed irrespective of date of receipt of utilization certificate	A	A	A	A	A	A	A
9. Maintenance of Vehicle log Book needs to be improved	A	A	A	A	A	A	A
10. Payment by way of bearer cheque to suppliers /provider of services should be stopped.	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

SAMAGRA SHIKSHA, MIZORAM
AIZAWL, MIZORAM

OBSERVATIONS/SUGGESTIONS ON DISTRICT PROJECT OFFICE

Observations	Name of District								Annexure-1
	Aizawl	Champhai	Kolasib	Lawngtlai	Lunglei	Mamit	Serchhip	Siaha	
11. Some items are missed out in Fixed and Stock Register	A	A	A	A	A	A	A	A	
12. Cash is withdrawn from bank for expenditure purpose is spite of cash in hand.	A	A	A	A	A	A	A	A	
13. Non-Deduction of I-TDS on payment of Professional Fees to Auditors is not in accordance with 194J of the Income Tax Act, 1960.	A	A	A	A	A	A	A	A	
14. Strengthening of internal control mechanism is suggested	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



**SAMAGRA SHIKSHA, MIZORAM
AIZAWL, MIZORAM
ELEMENTARY EDUCATION**

OBSERVATIONS / SUGGESTIONS ON SPO AND CONSOLIDATED ACCOUNTS.

Annexure-1

1. We suggest that the society should seek professional advice whether GST TDS is applicable on procurement of Goods & Services above threshold limits of CGST, SGST and IGST Acts.
2. Utilization Certificates is not sent in time.
3. Balance Sheet and Income & Expenditure Account not prepared at all levels except at SPO, DPO, BRC level.
4. In most of the cases the bills of vendors does not indicate GST number and serial number of bills for purchase of stocks both consumable & non consumable.
5. We suggest for introduction of two additional columns in Stock Register at least for high value stock.
 - a) Reference of purchase voucher/ payment voucher number.
 - b) Maintenance of Requisition Slip for issue of stock.
6. In most of cases appropriate supporting documents not available for distribution of free Text Books.
7. Journal Entries are not passed on basis of receipt of utilization certificate but are passed on one particular date .
8. Cash is withdrawn from bank for expenditure purpose in spite of cash in hand. On certain occasions payments of high amounts were made by bearer cheque/cash instead of crossed account payee cheque.
9. Physical verification report in respect of Fixed Assets and stock not produce for verification before us. Reconciliation of physical count and books count balances of fixed assets not yet undertaken at SPO Level
10. District wise bifurcation of Fixed Assets not available at SPO level.
11. Following register as prescribed by manual on FM & P not maintained.
 - a) Training and workshop programme.
12. Separate register for non consumable stocks items not maintained properly.



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Contd

13. Up to date agreement along with the insurance paper was not available in respect of hired vehicles. Non insurance of the hired vehicle may attract legal complications in case of any unforeseen incident.
14. No Trial Balance is prepared at BRC level where manual accounts are prepared.
15. Advances are not adjusted on receipt of utilizations but are adjusted on one particular day on need based basis at all levels.
16. Physical verification of cash in hand as on 31st March 2020 at some levels was not conducted.
17. Closing Stock of Books, Stationery and Consumables on hand have not been physically verified.
18. Professional tax on salary payment is paid one year late at all levels.



SAMAGRA SHIKSHA, MIZORAM
AIZAWL, MIZORAM
SECONDARY EDUCATION

OBSERVATIONS/SUGGESTIONS ON SMDC's

Observations	Name of District								Annexure-1
	Aizawl	Champha	Kolasib	Lawngtlai	Lunglei	Mamit	Serchhip	Siaha	
1. Invoices/Bills does not contain name of SMDCs in many cases	NA	A	A	A	A	A	NA	A	
2. Self made bills in plain paper/approval slip/estimate slip without seal were found in many cases	A	A	A	A	A	A	A	A	
3. Fixed and Stock register are not properly maintained by many SMDCs	A	A	A	A	A	A	A	A	
4. In some cases signature of appropriate authority is not appearing in cash book	A	A	A	A	A	A	A	A	
5. In most of the cases payment is made by cash	A	A	A	A	A	A	A	A	
6. Consolidated Financial Statement is not prepared by SMDCs	A	A	A	A	A	A	A	A	
7. Accumulated interest are utilized by some SMDCs without reallocation/approval	A	NA	NA	NA	NA	NA	NA	NA	

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



**SAMAGRA SHIKSHA, MIZORAM
AIZAWL, MIZORAM
SECONDARY EDUCATION**

OBSERVATIONS / SUGGESTIONS ON SPO

Annexure-1

1. Journal Entries are not passed on basis of receipt of utilization certificate but are passed on one particular date .
2. Cash is withdrawn from bank for expenditure purpose in spite of cash in hand.
3. Separate register for non consumable stocks items not maintained properly.
4. Cash payment above certain amount should be avoided for purchase of goods and services.
5. Purchase of goods and services above certain amount should be done from registered GST suppliers.
6. In most of the cases the bills of vendors does not indicate GST number and serial number of bills for purchase of stocks both consumable & non consumable.
7. We suggest for introduction of two additional columns in Stock Register at least for high value stock.
 - a) Reference of purchase voucher/ payment voucher number.
 - b) Maintenance of Requisition Slip for issue of stock.
8. Physical verification report in respect of Fixed Assets and stock not produce for verification before us.
9. District wise bifurcation of Fixed Assets not available.
10. Following register as prescribed by manual on FM & P not maintained
 - a) Training and workshop programme
 - b) Register of outstanding Audit objection.
11. Up-to-date agreement along with the insurance paper was not available in respect of hired vehicles. Non insurance of the hired vehicle may attract legal complications in case of any unforeseen incident.



**SAMAGRA SHIKSHA, MIZORAM
AIZAWL, MIZORAM****SECONDARY EDUCATION****OBSERVATIONS / SUGGESTIONS ON SCERT**

Annexure-1

1. Account is not maintained in Accrual Basis rather on Cash Basis.
2. The following books of accounts are not maintained in accordance with FMP Manual :
 - i) Advance register
 - ii) Stock register
 - iii) Fixed Assets register
3. With respect to salary, SCERT & DIETs received funds not only from Samagra Shiksha but also from other sources of the state's treasury, it is suggested that all the fund heads be separately maintained for exact demarcation of funds for salary under Samagra Shiksha.
4. SCERT require strengthening of Accounts section for Samagra Shiksha since the same has various sources of funds.
5. Being Directorate office for all DIETs, Accounts Training needs to be conducted by SCERT for staff incharge of all DIETs.
6. Bank Reconciliation Statement is not prepared every month.
7. Cash payment above certain amount should be avoided for purchase of goods and services



SAMAGRA SHIKSHA, MIZORAM
Aizawl, Mizoram

TEACHERS EDUCATION

OBSERVATIONS / SUGGESTIONS

1. Accounts staff of DIET needs proper training in maintenance of Books of Accounts.
2. Manual on Financial Manual & Procurement needs to be more acquainted by staff.
3. Advance register, Fixed and Stock Register needs to be maintained in proper format as per Manual on Financial Management and procurement.
4. Re-imbursement of conveyance expenses to teachers needs standardization.
5. Photograph of training programmes should be attached with payment vouchers.
6. Cash payment for purchase of materials should be avoided.
7. IASE and DIET Mamit should maintain separate bank account for Samagra Shiksha.
8. Proper cash memo/bill/invoice should be obtained for materials purchased.



**SAMAGRA SHIKSHA, MIZORAM
AIZAWL, MIZORAM**

Annexure-2

**SUMMARY REPORT OF AUDIT OF
SPO, DPOs, BRCs, CRCs, SCHOOL, SCERT, IASE AND DIET FOR THE YEAR 2019-2020**

SI No	PARTICULARS	TOTAL
A	State Project Office	1
B	District Project Office	8
C	SCERT	1
D	IASE	1
E	DIETs	8
F	School Elementary	2231
G	Schools Secondary	310
H	Block Resource Canfers	26
I	Cluster Resource Centers	171
	TOTAL	2757



Samagra Shiksha Mizoram
Aizawl, Mizoram

BALANCE SHEET AS ON 31st March, 2020

Name of Scheme: Samagra Shiksha Mizoram

LIABILITIES													ASSETS													Amount in Rs.	
CURRENT YEAR 2019-20													CURRENT YEAR 2019-20														
Particulars	SCH	EE	SE	TE	TOTAL	Previous Year	Particulars	SCH	EE	SE	TE	TOTAL	Previous Year														
Capital Fund :							Fixed Assets :																				
Opening Balance		2,27,09,78,613	1,37,87,87,860	2,25,93,755	3,67,23,60,228	3,53,44,01,284	Civil Works:																				
					-		d) Opening Balance																				
					-		a) Civil Works		2,08,15,68,737	1,36,68,73,032	2,61,21,000	3,47,45,62,769	3,29,20,68,179														
					-		Addition during the year		5,66,44,707	2,90,20,731		8,56,65,438	18,24,94,590														
					-		b) Furniture		26,67,838	5,25,436																	
					-		c) Vehicle		9,16,039			31,93,274	31,93,274														
					-		d) Equipment		8,11,50,571	10,05,462		9,16,039	9,16,039														
Capital Expenditure treated as Revenue Expenditure during previous year rectified during current year					-		e) NPTEL		7,46,000			8,21,56,033	8,21,56,033														
					-		f) KGBV		24,00,000			7,46,000	7,46,000														
					-		Addition during the year					24,00,000	24,00,000														
Add: Excess of Income over Expenditure		17,12,46,777	23,29,00,702	3,63,05,218	44,04,52,697	10,27,26,353	Current Assets :																				
Less : Excess of Expenditure over Income					-	5,22,41,126	Advances outstanding																				
					-		a) Civil Works		2,19,07,000	78,64,493		2,97,71,493	4,95,67,378														
Advances Payable					-		Closing Balance																				
					-		Cash in hand SPO		15,81,064	-	-	15,81,064	23,28,112														
Current Liabilities					-		Cash at bank SPO		17,12,66,360	14,40,62,854	3,27,77,973	34,81,07,187	1,71,96,294														
Security Deposit					-	11,35,576	Cash in hand DPOs		56,674	17,28,887	-	17,85,561	47,256														
					-		Cash at bank DPOs		1,51,14,759	6,05,57,667	-	7,56,72,426	3,92,51,072														
					-		Cash in hand BRCs		36,91,600	50,000	-	37,41,600															
					-		Cash at bank BRCs		25,14,041	-	-	25,14,041															
TOTAL		2,44,22,25,390	1,61,16,88,562	5,88,98,973	4,11,28,12,925	3,67,23,60,227	TOTAL		2,44,22,25,390	1,61,16,88,562	5,88,98,973	4,11,28,12,925	3,67,23,60,227														

In terms of our report of even date.
For Anil Hitesh & Associates
Chartered Accountants
Firm Reg. No. 323406E



Anil Hitesh
State Project Director
Samagra Shiksha Mizoram
Mizoram, Aizawl

State Project Director
Samagra Shiksha, Mizoram

Dated the 27th January, 2021

Samagra Shiksha Mizoram
Aizawl, Mizoram
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st March, 2020
Name of Scheme: Samagra Shiksha Mizoram

EXPENDITURE						INCOME					Amount in Rs.	
CURRENT YEAR 2019-20						CURRENT YEAR 2019-20					Previous Year	
Particulars	Sch	EE	SE	TE	TOTAL	Particulars	Sch	EE	SE	TE	TOTAL	Previous Year
Recurring Cost of New Sec, HSS & Addition of Stream in HSS		-	1,01,42,800	-	1,01,42,800	Fund Received:						
Residential Hostels Recurring		2,47,12,755	-	-	2,47,12,755	Funds Received From Govt of India		1,11,72,93,000	39,92,86,000	16,47,59,000	1,68,13,38,000	1,46,30,41,000
Transport / Escort Facility for Children in remote habitations		46,38,000	21,12,000	-	67,50,000	Funds Received From State Govt		12,23,32,000	3,65,27,000	1,83,07,000	17,71,66,000	18,22,94,667
Uniform		5,69,46,600	-	-	5,69,46,600	Interest:						
Free Text Books		3,13,33,253	-	-	3,13,33,253	SPO		28,61,414	77,675	8,52,569	37,91,658	84,37,936
Special Training for OoSC		3,26,05,229	-	-	3,26,05,229	DPOs		25,78,438	9,81,130	-	35,59,568	
Media & Community Mobilization		1,64,300	-	-	1,64,300	BRCs		4,84,895	-	-	4,84,895	
Reporting by Head of Schools		-	-	-	-	Other Receipt						
Orientation Programme for Teachers on Safety and Security		-	-	-	-	SPO		-	-	-	-	25,10,500
Shakti Siddhi		11,21,500	-	-	11,21,500	Typographical error in last year Audited financial Statement (Refer note no. 2 (d) of Annexure A to Auditor's Report)		-	2,67,30,000	-	2,67,30,000	
Fund for Safety and Security at School Level		-	-	-	-							
Documentation of Best Practices on Shagun Portal		-	-	-	-	DPOs		-	-	-	-	
Teacher ID Cards		5,26,950	1,17,850	-	6,44,800							
Youth & Eco Club		-	-	-	-							
Fun with English		-	-	-	-							
BAND Competition		-	2,08,266	-	2,08,266							
Project Kala Utsav		-	2,80,846	-	2,80,846							
LEP		-	-	-	-							
Shagundsav		-	-	-	-							
Rangsav		-	-	-	-							
Hindi Teaching		-	-	-	-							
Assessment at State level		-	-	-	-							
In-Service Training		1,61,88,522	1,50,000	-	1,63,38,522							
Training of Resource Persons & Master Trainers		30,30,000	-	-	30,30,000							
School Leadership Training of Head Teachers/ Principals/RPs		-	-	-	-							
Training of Educational Administrators		-	-	-	-							
Annual School Grant		5,46,87,500	62,37,500	-	6,09,25,000							
Library		1,58,02,700	31,65,300	-	1,89,68,000							
Rashtriya Aavishkar Abhiyaan		1,06,58,953	-	-	1,06,58,953							
Pre-Primary (Recurring)		35,70,000	-	-	35,70,000							
Provision for BRCs/URCs		9,59,75,671	-	-	9,59,75,671							
Provisions for CRCs		5,77,55,533	-	-	5,77,55,533							



Teachers Educators Salary in TETs (Academic Posts)	-	-	12,62,93,351	12,62,93,351	12,32,51,734	-	-	-	-
Program & Activities including Faculty Development of Teacher Educators	-	-	54,06,000	54,06,000	18,51,000	-	-	-	-
Recurring Technology Support	-	-	-	-	-	-	-	-	-
Annual Grant for TETs	-	-	1,59,14,000	1,59,14,000	-	-	-	-	-
Sports & Physical Education	1,58,65,000	77,50,000	-	2,36,15,000	2,44,15,000	-	-	-	-
Teacher Salary	52,17,22,601	16,95,27,687	-	69,12,50,288	72,36,63,770	-	-	-	-
KGBV - Type - I & IV (Recurring)	37,29,500	18,04,375	-	55,33,875	55,58,532	-	-	-	-
Training in Martial Arts to all girls / Self Defence	-	-	-	-	1,01,05,000	-	-	-	-
Career Guidance Programme for Girls	-	-	-	-	-	-	-	-	-
Inclusive Education	1,28,01,310	1,54,60,600	-	2,82,61,910	3,31,95,695	-	-	-	-
Vocational Education	-	1,37,01,879	-	1,37,01,879	1,04,36,759	-	-	-	-
Management Information System (Udise +)	-	-	-	-	4,11,040	-	-	-	-
Program Management (NMER)	11,04,67,093	42,000	-	11,05,09,094	8,60,78,680	-	-	-	-
Others	-	-	-	-	3,98,53,000	-	-	-	-
Excess of Income over Expenditure	17,12,46,777	23,29,00,702	3,63,05,218	44,04,52,697	10,27,26,343	Excess of Expenditure over Income	-	-	5,22,41,126
TOTAL	1,24,55,49,747	46,36,01,805	18,39,18,569	1,89,30,70,121	1,70,85,25,229	TOTAL	1,24,55,49,747	46,36,01,805	1,89,30,70,121

In terms of our report of even date

For Anil Hitesh & Associates

Chartered Accountants

Firm Reg. No. 325440E

CA. Anil Jain

Partner

Mem. No. 057336

CAG Emp. No. 354



State Project Director

Samagra Shiksha Mizoram

Mizoram, Aizawl

Signature

State Project Director

Samagra Shiksha, Mizoram

Dated the 27th January, 2021

Samagra Shiksha Mizoram
Alzawl, Mizoram
RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31st March, 2020

Name of Scheme: Samagra Shiksha Mizoram

		RECEIPTS				PAYMENTS				Amount in Rs.	
		CURRENT YEAR 2019-20		Previous Year		CURRENT YEAR 2019-20		Previous Year			
PARTICULARS		EE	SE	TE	TOTAL	PARTICULARS	EE	SE	TE	TOTAL	
Opening Balance :-											
Cash in hand SPO		1691832.00	0.00	0.00	16,91,832	Recurring Cost of New Sec, HSS & Addition of					
Cash at bank SPO		11470268.00	-3,51,66,361.00	-3,52,72,45.00	-2,72,23,338	Stream in HSS	2,47,12,755	1,01,42,800	0	1,01,42,800	3,76,23,269
Cash in hand DPOs		45188.00	634280.00	0.00	6,79,468	Residential Hostels Kechuring					
Cash at bank DPOs		3578656.31	44414633.27	0.00	8,02,01,290	Transport / Escort Facility for Children in remote					
Cash in hand BRCs		2068.00	0.00	0.00	2,068	Habitations	46,38,000	21,12,000	0	67,50,000	58,92,000
Cash at bank BRCs		3467416.00	0.00	0.00	34,67,416	Uniform	5,69,46,600	0	0	5,69,46,600	5,63,59,800
Unadjusted Advances DPOs		49066000.00	501378.00	0.00	4,95,67,378	Free Text Books	3,13,33,253	0	0	3,13,33,253	3,13,21,300
						Special Training for OBCs	3,26,05,229	0	0	3,26,05,229	5,59,03,911
						Media & Community Mobilization	1,54,300	0	0	1,54,300	62,15,907
						Reporting by Head of Schools					
						Orientation Programme for Teachers on Safety and					
						Security					
						Shala Siddhi					
						Fund for Safety and Security at School Level	11,21,500	0	0	11,21,500	1,85,000
Fund Received:						Documentation of Best Practices on Shugun Portal					
Funds Received From Govt of India		1,11,72,93,000	39,92,86,000	16,47,59,000	1,68,13,38,000	Teacher ID Cards	5,26,950	1,17,850	0	6,44,800	0
Funds Received From State Govt		12,23,32,000	3,65,27,000	1,83,07,000	17,71,66,000	Youth & Eco Club					
						Fun with English					
Interest:						BEANU Competition					
SPO		28,61,414	77,675	8,52,569	37,91,658	Project Kalu Utaw		2,08,266	0	2,08,266	7,00,815
DPOs		25,78,438	9,81,130	0	35,59,568	LEP		2,80,846	0	2,80,846	1,59,69,435
BRCs		4,84,895	0	0	4,84,895	Shugun-Jasav		0	0	0	0
						Kangoljav		0	0	0	0
Other Receipt						Hindi Teaching		0	0	0	0
SPO		0	0	0	0	Assessment at State level		0	0	0	0
Typographical error in last year Audited financial Statement (Refer note no. 2 (d) of Annexure A to Auditor's Report)						In-Service Training	1,61,88,522	1,50,000	0	1,63,38,522	5,01,95,700
DPOs		0	2,67,30,000	0	2,67,30,000	Training of Resource Persons & Master Trainers	30,30,000	0	0	30,30,000	0
BRCs						School Leadership Training of Head Teachers/ Principals/RPs		0	0	0	0
Miscellaneous receipts						Training of Educational Administrators		0	0	0	0
IEDS Loan Recovery						Annual School Grant	5,46,87,500	62,37,500	0	6,09,25,000	6,43,75,000
						Library	1,58,02,700	31,65,300	0	1,89,68,000	1,87,43,790
						Kashirya Awashkar Abhiyan	1,06,58,953	0	0	1,06,58,953	3,26,23,160
						Pre-Primary (Recurring)	35,70,000	0	0	35,70,000	55,04,964



**Samagra Shiksha Mizoram (EE)
Aizawl, Mizoram
District-wise Expenditure 2019-20**

Name of Scheme: Samagra Shiksha, Mizoram

Sl. No.	Intervention	Aizawl	Champhai	Kolasib	Lawngtlai	Lunglei	Mamit	Saiha	Serchhip	SPO	Mizoram Total
1	Recurring Cost of New Sec, HSS & Addition of Stream in HSS	0	0	0	0	0	0	0	0	0	0
2	Residential Hostels Recurring	40,64,000	19,91,900	18,74,700	56,78,500	23,14,500	54,13,690	13,73,465	20,02,000	0	2,47,12,755
3	Transport / Escort Facility for Children in remote habitations	11,46,000	0	10,62,000	13,38,000	6,00,000	0	4,92,000	0	0	46,38,000
4	Uniform	1,16,37,600	72,88,800	46,17,000	91,53,000	1,01,34,600	71,72,400	47,52,600	21,90,600	0	5,69,46,600
5	Free Text Books	5,00,000	4,00,000	3,00,000	5,00,000	5,00,000	4,00,000	3,00,000	2,50,000	0	3,13,33,253
6	Special Training for OoSC	18,57,750	15,25,102	19,21,780	1,09,55,199	1,12,37,301	35,95,417	9,90,000	5,22,680	0	3,26,05,229
23	In-Service Training	37,26,000	14,00,000	23,55,150	29,44,000	25,00,000	18,52,500	6,10,872	8,00,000	0	1,61,88,522
24	Training of Resource Persons & Master Trainers	0	0	0	0	0	0	0	0	0	30,30,000
25	School Leadership Training of Head Teachers/ Principals/RPs	0	0	0	0	0	0	0	0	0	0
26	Training of Educational Administrators	0	0	0	0	0	0	0	0	0	0
27	Annual School Grant	1,14,12,500	64,37,500	41,75,000	90,25,000	1,02,12,500	61,75,000	46,50,000	26,00,000	0	5,46,87,500
28	Library	2,00,000	1,75,000	1,50,000	1,50,000	1,50,000	1,25,000	1,50,000	1,50,000	1,45,52,700	1,58,02,700
29	Rashtriya Aavishkar Abhiyaan	0	0	0	0	0	0	0	0	1,06,58,953	1,06,58,953
30	Pre-Primary (Recurring)	0	0	0	0	0	0	0	0	0	35,70,000
31	Provision for BRCs/URCs	1,93,64,575	1,41,04,550	69,11,875	1,45,86,736	1,55,81,200	1,02,80,760	69,60,000	68,67,645	13,18,330	9,59,75,671
32	Provisions for CRCs	1,85,97,984	77,98,880	29,74,510	62,81,024	83,65,400	54,78,070	38,50,000	41,31,355	2,78,330	5,77,55,533
33	Teachers Educators Salary in TEIs (Academic Posts)	0	0	0	0	0	0	0	0	0	0
34	Program & Activities including Faculty Development of Teacher Educators	0	0	0	0	0	0	0	0	0	0
35	Recurring Technology Support	0	0	0	0	0	0	0	0	0	0
36	Annual Grant for TEIs	0	0	0	0	0	0	0	0	0	0
37	Sports & Physical Education	0	0	0	0	0	0	0	0	1,58,65,000	1,58,65,000
38	Teacher Salary	6,83,25,923	5,44,20,170	5,59,00,894	9,29,92,642	11,09,00,536	8,69,78,244	3,40,51,180	1,32,51,012	49,02,000	52,17,22,601
39	KBV - Type - I & IV (Recurring)	0	0	0	0	37,29,500	0	0	0	0	37,29,500
40	Training in Martial Arts to all girls / Self Defence	0	0	0	0	0	0	0	0	0	0
41	Career Guidance Programme for Girls	0	0	0	0	0	0	0	0	0	0
42	Inclusive Education	21,42,790	17,41,120	7,73,230	20,14,800	26,08,020	12,81,800	13,58,880	8,80,670	0	1,28,01,310
43	Vocational Education	0	0	0	0	0	0	0	0	0	0
44	Management Information System (Udise +)	0	0	0	0	0	0	0	0	0	0
45	Program Management (MMER)	1,25,25,520	86,98,226	77,31,612	1,14,49,575	1,14,91,890	86,50,730	67,81,714	68,61,469	3,62,76,357	11,04,67,093
46	Civil Works & VE NR	10,70,000	18,20,000	9,58,000	73,20,000	1,77,42,000	1,50,24,000	1,14,91,200	7,80,000	4,39,507	5,66,44,707
47	Others	0	0	0	0	0	0	0	0	0	0
	Total	15,65,70,642	10,78,01,248	9,17,05,751	17,43,88,476	20,80,67,447	15,24,27,611	7,78,11,911	4,12,87,411	12,08,87,180	1,13,09,47,677

In terms of our report of even date.

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



CA: Anil Jain
Partner
Mem. No. 057336
CAG Emp. No. 354

State Project Director
Samagra Shiksha Mizoram
Mizoram, Aizawl

State Project Director
Samagra Shiksha, Mizoram

District-wise Expenditure 2019-20

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

Chartered Accountants
Firm Reg. No. 325406E

CA. Anil Jain
Partner
Mem. No. 057336
CAG Emp. No. 354

State Project Director
Samagra Shiksha Mizoram
Mizoram, Aizawl

Samagra Shiksha Mizoram (SE)

Aizawl, Mizoram

District-wise Expenditure 2019-20

Name of Scheme: Samagra Shiksha, Mizoram

Sl. No.	Intervention	Aizawl	Champhai	Kolasib	Lawngtlai	Lunglei	Mamit	Saiha	Serchhip	SPO	Mizoram Total
1	Recurring Cost of New Sec. HSS & Addition of	11,54,600	10,56,000	0	12,02,000	22,93,200	11,98,000	0	0	32,39,000	1,01,42,800
2	Residential Hostels Recurring	0	0	0	0	0	0	0	0	0	0
3	Transport / Escort Facility for Children in remote	2,94,000	3,90,000	1,62,000	2,22,000	2,64,000	4,38,000	1,50,000	1,92,000	0	21,12,000
4	Uniform	0	0	0	0	0	0	0	0	0	0
5	Free Text Books	0	0	0	0	0	0	0	0	0	0
6	Special Training for OoSC	0	0	0	0	0	0	0	0	0	0
23	In-Service Training	0	0	0	0	0	0	0	1,50,000	0	1,50,000
24	Training of Resource Persons & Master Trainers	0	0	0	0	0	0	0	0	0	0
25	School Leadership Training of Head Teachers/ Pr	0	0	0	0	0	0	0	0	0	0
26	Training of Educational Administrators	0	0	0	0	0	0	0	0	0	0
27	Annual School Grant	21,75,000	7,25,000	4,00,000	5,87,500	11,12,500	5,12,500	3,50,000	3,75,000	0	62,37,500
28	Library	50,000	25,000	25,000	1,00,000	1,00,000	75,000	25,000	25,000	27,40,300	31,65,300
29	Rashtriya Aavishkar Abhiyaan	0	0	0	0	0	0	0	0	0	0
30	Pre-Primary (Recurring)	0	0	0	0	0	0	0	0	0	0
31	Provision for BRCs/URCs	0	0	0	0	0	0	0	0	0	0
32	Provisions for CRCs	0	0	0	0	0	0	0	0	0	0
33	Teachers Educators Salary in TEIs (Academic Po	0	0	0	0	0	0	0	0	0	0
34	Program & Activities including Faculty Develop	0	0	0	0	0	0	0	0	0	0
35	Recurring Technology Support	0	0	0	0	0	0	0	0	0	0
36	Annual Grant for TEIs	0	0	0	0	0	0	0	0	0	0
37	Sports & Physical Education	0	0	0	0	0	0	0	0	77,50,000	77,50,000
38	Teacher Salary	3,19,91,610	1,31,09,380	2,44,54,100	1,85,61,800	3,82,68,214	2,14,31,583	1,17,00,000	93,09,300	7,01,700	16,95,27,687
39	KGBV - Type - I & IV (Recurring)	0	0	0	0	18,04,375	0	0	0	0	18,04,375
40	Training in Martial Arts to all girls / Self Defence	0	0	0	0	0	0	0	0	0	0
41	Career Guidance Programme for Girls	0	0	0	0	0	0	0	0	0	0
42	Inclusive Education	48,37,200	13,28,800	15,56,000	14,67,600	19,04,000	14,76,000	13,47,000	13,94,000	1,50,000	1,54,60,600
43	Vocational Education	51,17,829	15,82,420	7,45,225	10,65,700	21,77,375	7,30,000	8,82,500	8,82,500	5,18,330	1,37,01,879
44	Management Information System (Udise +)	0	0	0	0	0	0	0	0	0	0
45	Program Management (MMER)	0	0	0	0	0	42,000	0	0	0	42,000
46	Civil Works	11,39,774	1,87,375	1,43,15,328	24,29,313	68,23,918	1,87,375	37,50,273	1,87,375	0	2,90,20,731
47	Other	0	0	0	0	0	0	0	0	0	0
	Total	4,67,60,013	1,84,03,975	4,16,57,653	2,56,35,913	5,47,47,582	2,60,90,458	1,82,04,773	1,25,15,175	1,57,06,292	25,97,21,834

In terms of our report of even date.

For Anil Hitesh & Associates

Chartered Accountants

Firm Reg. No. 325406E



Signature
State Project Director

Samagra Shiksha Mizoram

Mizoram, Aizawl

State Project Director

Samagra Shiksha, Mizoram

CA. Anil Jain

Partner

Mem. No. 057336

CAG Emp. No. 354

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Samagra Shiksha Mizoram (TE)
Aizawl, Mizoram

Fund Flow during Financial Year 2019-20

Name of Scheme: Samagra Shiksha Mizoram

Sl. No.	District	Opening Balance			Fund Received from Funding Sources	Interest	Other Income	Total fund Available	Expenditure	Closing Balance		
		Cash	Bank	Outstanding Advance						Cash	Bank	Outstanding Advance
1	Aizawl	0	0	0	2,60,08,777	0	0	2,60,08,777	2,60,08,777	0	0	0
2	Champhai	0	0	0	2,08,89,716	0	0	2,08,89,716	2,08,89,716	0	0	0
3	Kolasib	0	0	0	1,77,89,988	0	0	1,77,89,988	1,77,89,988	0	0	0
4	Lawngtlai	0	0	0	1,52,83,941	0	0	1,52,83,941	1,52,83,941	0	0	0
5	Lunglei	0	0	0	1,43,51,466	0	0	1,43,51,466	1,43,51,466	0	0	0
6	Mamit	0	0	0	1,84,51,912	0	0	1,84,51,912	1,84,51,912	0	0	0
7	Saiha	0	0	0	1,44,40,540	0	0	1,44,40,540	1,44,40,540	0	0	0
8	Serchhip	0	0	0	1,49,62,659	0	0	1,49,62,659	1,49,62,659	0	0	0
9	IASE	0	0	0	18,20,352	0	0	18,20,352	18,20,352	0	0	0
10	SCERT	0	-35,27,245	0	3,90,66,649	852,569	0	3,63,91,973	36,14,000	0	3,27,77,973	0
	Mizoram	0	-35,27,245	0	18,30,66,000	8,52,569	0	18,03,91,324	14,76,13,351	0	3,27,77,973	0

Amount in Rs.

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



Chartered Accountants
Firm Reg. No. 325406E

Anil Jain
CA. Anil Jain
Partner
Mem. No. 057336
CAG Emp. No. 354

Shree Anil Kumar
State Project Director
Mizoram Samagra Shiksha
Mizoram, Aizawl
State Project Director
Samagra Shiksha, Mizoram

Samagra Shiksha Mizoram (EE)
Aizawl, Mizoram
Fund Flow during Financial Year 2019-2020

Sl. No.	District	Opening Balance			Fund Received from Funding Sources	Interest	Other Income	Total fund Available	Expenditure	Closing Balance			Amount in Rs.
		Cash	Bank	Outstanding Advance						Cash	Bank	Outstanding Advance	
1	Aizawl	238	69,33,815	7,20,000	15,54,20,087	5,80,783	0	16,36,54,923	15,65,70,642	21,28,514	49,55,767	0	70,84,281
2	Champhai	9,550	46,96,276	13,64,000	10,40,09,199	2,34,105	0	11,03,13,130	10,78,01,248	0	16,67,882	8,44,000	25,11,882
3	Kolasib	0	65,78,150	4,08,000	8,68,44,661	3,60,207	0	9,41,91,018	9,17,05,751	15,56,256	5,55,011	3,74,000	24,85,267
4	Lawnghlai	0	52,30,782	73,20,000	17,00,46,421	2,47,733	0	18,28,44,936	17,43,88,476	2,701	3,53,759	81,00,000	84,56,460
5	Lunglei	602	51,88,189	1,77,42,000	19,71,84,258	8,43,118	0	22,09,58,167	20,80,67,447	602	9,18,118	1,19,72,000	1,28,90,720
6	Mamit	23,780	37,61,577	1,50,24,000	13,81,74,489	3,65,949	0	15,73,49,795	15,24,27,611	27,323	42,77,861	6,17,000	49,22,184
7	Saiha	13,086	44,20,308	64,08,000	6,94,78,800	3,10,347	0	8,06,30,541	7,78,11,911	32,878	27,85,752	0	28,18,630
8	Serchhip	0	24,44,975	80,000	4,07,55,995	1,21,091	0	4,34,02,061	4,12,87,411	0	21,14,650	0	21,14,650
9	SPO	16,91,832	1,14,70,268		27,77,11,090	28,61,414	0	29,37,34,604	12,08,87,180	15,81,064	17,12,66,360	0	17,28,47,424
	Mizoram	17,39,088	5,07,24,340	4,90,66,000	1,23,96,25,000	59,24,747	0	1,34,70,79,175	1,13,09,47,677	53,29,338	18,88,95,160	2,19,07,000	21,61,31,498

In terms of our report of even date.

For Anil Hitesh & Associates

Chartered Accountants

Firm Reg. No. 325406E



CA. Anil Jain

Partner

Mem. No. 057336

CAG Emp. No. 354

S. S. S. S.

State Project Director

Samagra Shiksha Mizoram

Mizoram, Aizawl

State Project Director

Samagra Shiksha, Mizoram

**SAMAGRA SHIKSHA MIZORAM SUMMARY REPORT OF AUDIT COMPLIANCE OF
PREVIOUS YEARS AUDITOR REPORT
UPTO FINANCIAL YEAR 2019- 2020
ELEMENTARY EDUCATION**

Year	No. Of Observation Outstanding	No. Of Observation dropped by the Auditor	No. Of Observations Outstanding
2008-2009	0	0	0
2009-2010	1	0	1
2010-2011	1	0	1
2011-2012	1	0	1
2012-2013	0	0	0
2013-2014	0	0	0
2014-2015	5	0	5
2015-2016	15	0	15
2016-2017	11	0	11
2017-2018	14	0	14
2018-2019	19	0	19
TOTAL	67	0	67



**SAMAGRA SHIKSHA, MIZORAM SUMMARY REPORT OF AUDIT COMPLIANCE OF
PREVIOUS YEARS AUDITOR REPORT
UPTO FINANCIAL YEAR 2019- 2020
SECONDARY EDUCATION**

Year	No. Of Observation Outstanding	No. Of Observation dropped by the Auditor	No. Of Observation Outstanding
2008-2009	0	0	0
2009-2010	8	8	0
2010-2011	8	8	0
2011-2012	10	10	0
2012-2013	9	9	0
2013-2014	10	10	0
2014-2015	9	9	0
2015-2016	6	6	0
2016-2017	11	11	0
2017-2018	17	0	17
2018-2019	12	0	12
TOTAL	100	71	29



**SAMAGRA SHIKSHA, MIZORAM SUMMARY REPORT OF AUDIT COMPLIANCE OF
PREVIOUS YEARS AUDITOR REPORT
UPTO FINANCIAL YEAR 2019- 2020
TEACHER EDUCATION**

Year	No. Of Observation Outstanding	No. Of Observation dropped by the Auditor	No. Of Observation Outstanding
2018-2019	5	0	5
TOTAL	5	0	5

