



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, 2021, the Consolidated Balance Sheet as at March 31st 2021 and the Consolidated Income and Expenditure Accounts and Consolidated Receipt and Payment Accounts for the year ended on 31st March, 2021, 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, 2021 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 misstatement, 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.

Report on other Legal and Regulatory Requirements:

Further, we report that:

- (i) We have sought and obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of the audit;
- (ii) In our opinion, proper books of account as required by the relevant laws have been kept by the society so far as it appears from the examination of those books.
- (iii) The Balance Sheet, Income Expenditure Account and the Receipt and Payment account dealt with by this report are in agreement with the books of account.
- (iv) In our opinion and to the best of our information and according to the explanation given to us, the Balance Sheet, Income and expenditure account and the Receipt and Payment Account are in conformity with the accounting standards generally accepted in India.

Place : Silchar
Dated : 18-02-2022



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

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

UDIN:22057336ADSMHY5926



Annexure 'A' to the Independent Auditor's Report

1. Significant Accounting Policy

- The Financial Statement are prepared in historical cost conventions under cash system.
- Fixed assets are stated at cost.
- No depreciation is provided in books of accounts.
- Stock of consumable and non-consumable item as on 31.03.2021 is treated as utilized.

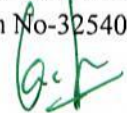
2. Notes on Account.

- 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.
- District-wise bifurcation of fixed assets is not incorporated in accounts at SPO leve
- At District and BRC level closing balance of funds lying at CRC, SMC/ SMDC and Hostels has been shown as utilized.
- At BRC level interest income at CRC, SMC, SMDCs levels and Hostels not considered in books of accounts.
- Opening capital in balance sheet is arrived at by taking the sum of closing capital as on 31.03.2020.
- Previous year's figures have been taken from statutory Audit Report of the financial year 2019-2020.
- Incremental salary paid to Teachers out of additional Grants received from Govt. of Mizoram has been routed through the bank account of Samagra Shiksha but the same has not been incorporated in the consolidated Financial Statement

Place : Silchar
Dated : 18-02-2022



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


CA Anil Jain
Partner

ICAI Mem No. 057336
CAG Emp. No. 354



AUDIT CERTIFICATE

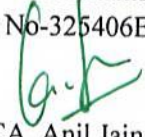
TO WHOM IT MAY CONCERN

This is to certify that we have been appointed as Statutory Auditor of Samagra Shiksha, Mizoram for the financial year 2020-2021 vide letter no. G 26011/1/2019-SPO(SS) dated 2nd July, 2021. Accordingly we have undertaken the said audit and our report dated 20th January, 2021 has been handed over to State Project Director on 27th January, 2021.

Place : Silchar
Dated : 18-02-2022



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


CA Anil Jain
Partner

ICAI Mem 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 31.03.2021

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	19,42,24,498	20,63,99,408	3,27,77,973	43,34,01,879	5,88,18,735
2	Fund in Transit, if any	0	0	0	0	0
3	Unadjusted Advances	2,19,07,000	78,64,493	0	2,97,71,493	4,95,67,378
4	Sub-Total (a) Opening Balance	21,61,31,498	21,42,63,901	3,27,77,973	46,31,73,372	10,83,86,113
5	Funds Received from Govt. of India (MoE, Gol)	1,07,40,66,000	57,20,14,000	23,94,22,000	1,88,55,02,000	1,68,13,38,000
6	Funds Received from State Govt.	12,21,98,000	6,32,14,000	2,66,04,000	21,20,16,000	17,71,66,000
7	Bank Interest	61,81,091	0	4,50,587	66,31,678	78,36,121
8	Miscellaneous Income/Receipts	0	0	0	0	2,67,30,000
9	Sub-Total (b)	1,20,24,45,091	63,52,28,000	26,64,76,587	2,10,41,49,678	1,89,30,70,121
10	Grand Total (a+b)	1,41,85,76,589	84,94,91,901	29,92,54,560	2,56,73,23,050	2,00,14,56,234
	LESS AMOUNT					
11	Actual Expenditure During the Year 2019-20	1,07,79,45,538	27,00,10,092	25,02,35,206	1,59,81,90,836	1,53,82,82,862
12	Sub-Total (c)	1,07,79,45,538	27,00,10,092	25,02,35,206	1,59,81,90,836	1,53,82,82,862
13	Total (a+b-c) = (d)	34,06,31,051	57,94,81,809	4,90,19,354	96,91,32,214	46,31,73,372
14	Excess/ Deficit	0	0	0	0	0
15	Unspent Balance as on 31.03.2020					
(a)	Cash & Bank Balance	34,06,31,051	57,94,81,809	4,90,19,354	96,91,32,214	43,34,01,879
(b)	Outstanding Advances	0	0	0	0	2,97,71,493

It is certified that out of the total amount of Rs. 1,88,55,02,000/- (Rupees One Hundred Eighty Eight Crore Fifty Five Lakh Two Thousand only) sanctioned and received from MoE, Government of India during 2020-21 (as reflected in Sl. No. 5 (D), Rs. 21,20,16,000/- (Rupees Twenty One Crore Twenty Lakh Sixteen Thousand only) received from the Government of Mizoram, reflected in Sl. No. 6 (D), Rs. 66,31,678/- (Rupees Sixty Six Lakh Thirty One Thousand Six Hundred Seventy Eight 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. 46,31,73,372/- (Rupees Forty Six Crore Thirty One Lakh Seventy Three Thousand Three Hundred Seventy Two 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. 2,56,73,23,050/- (Rupees Two Hundred Fifty Six Crore Seventy Three Lakh Twenty Three Thousand and Fifty only) as reflected in Sl. No. 10 (D), a sum of Rs. 1,59,81,90,836/- (Rupees One Hundred Fifty Nine Crore Eighty One Lakh Ninety Thousand Eight Hundred Thirty Six 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. 96,91,32,214/- (Rupees Ninety Six Crore Ninety One Lakh Thirty Two Thousand Two Hundred Fourteen only) as reflected in Sl. No. 15 (a) (D) excluding the unadjusted advances of Rs. NIL (Rupees Nil only) as reflected at Sl. No. 15 (b) (D), has been carried forward to be utilized during the financial year 2021-22.

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

Ranachhuan
State Project Director
Samagra Shiksha, Mizoram

State Project Director
Samagra Shiksha, Mizoram

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

(ANIL JAIN)

Proprietor

MN: 057336

Dated the 17th February 2022

haimime
Secretary
School Education Deptt.
Govt. of Mizoram

Name of the State: Mizoram

UTILIZATION CERTIFICATE (GENERAL-ST) UNDER SAMAGRA SHIKSHA FOR THE YEAR ENDED 31.03.2021

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 01.04.2020					
1	Cash & Bank	-15,89,67,457	9,59,30,390	-3,62,38,027	-9,92,75,094	-34,71,04,791
2	Fund in Transit, if any				0	0
3	Unadjusted Advances	0	0	0	0	0
4	Sub-Total (a) Opening Balance	-15,89,67,457	9,59,30,390	-3,62,38,027	-9,92,75,094	-34,71,04,791
5	Funds Received from Govt. of India (MoE, Gol)					1,33,67,38,000
	F.No. 33-1/2020-IS-16(ST) of 22.5.2020	18,62,00,000			18,62,00,000	
	F.No. 33-2/2020-IS-16(ST) of 18.12.2020		22,09,84,000		22,09,84,000	
	F.No. 33-3/2020-IS-16(ST) of 22.5.2020			2,79,30,000	2,79,30,000	
	F.No. 33-1/2020-IS-16(ST) of 31.8.2020	37,12,000			37,12,000	
	F.No. 33-1/2020-IS-16(ST) of 18.12.2020	59,24,92,000			59,24,92,000	
	F.No. 33-3/2020-IS-16(ST) of 24.2.2021			10,54,48,000	10,54,48,000	
	F.No. 33-1/2020-IS-16(ST) of 15.3.2021	27,00,79,000			27,00,79,000	
	F.No. 33-3/2020-IS-16(ST) of 15.3.2021			4,53,66,000	4,53,66,000	
					0	
					0	
	Sub-Total	1,05,24,83,000	22,09,84,000	17,87,44,000	1,45,22,11,000	1,33,67,38,000
6	Funds Received from State Govt.					17,01,21,000
	No. G.24014/5/2020-EDN of 28.7.2020	2,06,89,000			2,06,89,000	
	No. G.24014/10/2019-EDN of 2.2.2021	6,58,32,000	2,45,54,000		9,03,86,000	
	No. G.20016/2/2020-FBT of 13.11.2020			31,04,000	31,04,000	
	No. G.24014/5/2020-EDN of 27.1.2021	4,13,000			4,13,000	
	No. G.24014/10/2019-EDN of 22.6.2020	3,22,92,000			3,22,92,000	
	No. G.20016/2/2020-FBT of 28.12.2020			1,17,17,000	1,17,17,000	
	No. G.20016/2/2020-FBT of 20.01.2020			50,41,000	50,41,000	
					0	
	Sub-Total	11,92,26,000	2,45,54,000	1,98,62,000	16,36,42,000	17,01,21,000
7	Bank Interest	61,81,091		4,50,587	66,31,678	78,36,121
8	Miscellaneous Income/Receipts			0	0	2,67,30,000
9	Sub-Total (b)	1,17,78,90,091	24,55,38,000	19,90,56,587	1,62,24,84,678	1,54,14,25,121
10	Grand Total (a+b)	1,01,89,22,634	34,14,68,390	16,28,18,560	1,52,32,09,584	1,19,43,20,330
	LESS AMOUNT					
11	Actual Expenditure During the Year 2020-21	1,01,98,56,938	21,84,20,605	16,09,43,016	1,39,92,20,559	1,29,35,95,424
12	Sub-Total (c)	1,01,98,56,938	21,84,20,605	16,09,43,016	1,39,92,20,559	1,29,35,95,424
13	Total (a+b-c) = (d)	-9,34,304	12,30,47,785	18,75,544	12,39,89,025	-9,92,75,094
14	Excess/ Deficit				0	0
15	Unspent Balance as on 31.03.2021					
(a)	Cash & Bank Balance	-9,34,304	12,30,47,785	18,75,544	12,39,89,025	-9,92,75,094
(b)	Outstanding Advances				0	0

It is certified that out of the total amount of Rs. 1,45,22,11,000/- (Rupees One Hundred Forty Five Crore Twenty Two Lakh Eleven Thousand only) sanctioned and received from MoE, Government of India during 2020-21 as reflected in Sl. No. 5 (D), Rs. 16,36,42,000/- (Rupees Sixteen Crore Thirty Six Lakh Forty Two Thousand only) received from the Government of Mizoram, reflected in Sl. No. 6 (D), Rs. 66,31,678/- (Rupees Sixty Six Lakh Thirty One Thousand Six Hundred Seventy Eight 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. -9,92,75,094/- (Rupees Minus Nine Crore Ninety Two Lakh Seventy Five Thousand and Ninety 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. 1,52,32,09,584/- (Rupees One Hundred Fifty Two Crore Thirty Two Lakh Nine Thousand Five Hundred Eighty Four only) as reflected in Sl. No. 10 (D), a sum of Rs. 1,39,92,20,559/- (Rupees One Hundred Thirty Nine Crore Ninety Two Lakh Twenty Thousand Five Hundred Fifty Nine 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. 12,39,89,025/- (Rupees Twelve Crore Thirty Nine Lakh Eighty Nine Thousand and Twenty Five 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 2021-22.

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

For Anil Hitesh & Associates

Chartered Accountants

FRN.:325406E

(ANIL JAIN)

Proprietor

MN: 057336

Dated the 18th February, 2022



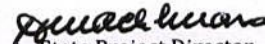
Quachhuna
State Project Director
Samagra Shiksha, Mizoram
State Project Director
Samagra Shiksha, Mizoram

haimime
Secretary
School Education Deptt.
Govt. of Mizoram

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Kinds of checks exercised:

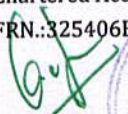
- i) Audited Statement of Accounts (Copy enclosed)
- ii) Utilisation Certificate from DPOs
- iii) Progress Report


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

For Anil Hitesh & Associates

Chartered Accountants

FRN.:325406E


(ANIL JAIN)

Proprietor

MN: 057336

Dated the 18th February, 2022




Secretary
School Education Deptt.
Govt. of Mizoram

SAMAGRA SHIKSHA

Name of the State: Mizoram

UTILIZATION CERTIFICATE (GENERAL-GEN) UNDER SAMAGRA SHIKSHA FOR THE YEAR ENDED 31.03.2021

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 01.04.2020					
1	Cash & Bank	0	0	0	0	0
2	Fund in Transit, if any				0	0
3	Unadjusted Advances	0	0	0	0	0
4	Sub-Total (a) Opening Balance	0	0	0	0	0
5	Funds Received from Govt. of India (MoE, GoI)					15,75,40,000
	F.No. 33-1/2020-IS-16(GEN) of 22.5.2020	38,00,000			38,00,000	
	F.No. 33-3/2020-IS-16(GEN) of 22.5.2020			5,70,000	5,70,000	
	F.No. 33-1/2020-IS-16(GEN) of 31.8.2020	75,000			75,000	
	F.No. 33-1/2020-IS-16(GEN) of 18.12.2020	1,20,92,000			1,20,92,000	
	F.No. 33-3/2020-IS-16(GEN) of 18.12.2020			21,52,000	21,52,000	
					0	
					0	
					0	
					0	
					0	
	Sub-Total	1,59,67,000	0	27,22,000	1,86,89,000	15,75,40,000
6	Funds Received from State Govt.					1,49,000
	No. G.24014/5/2020-EDN of 28.7.2020	4,22,000			4,22,000	
	No. G.24014/10/2019-EDN of 22.6.2020	6,49,000	1,37,57,000		1,44,06,000	
	No.G.20016/2/2020-FBT of 13.11.2020			63,000	63,000	
	No. G.24014/5/2020-EDN of 27.1.2021	8,000			8,000	
	No. G.24014/10/2019-EDN of 2.2.2021	13,44,000			13,44,000	
	No.G.20016/2/2020-FBT of 28.12.2020			2,39,000	2,39,000	
					0	
					0	
	Sub-Total	24,23,000	1,37,57,000	3,02,000	1,64,82,000	1,49,000
7	Bank Interest				0	0
8	Miscellaneous Income/Receipts				0	0
9	Sub-Total (b)	1,83,90,000	1,37,57,000	30,24,000	3,51,71,000	15,76,89,000
10	Grand Total (a+b)	1,83,90,000	1,37,57,000	30,24,000	3,51,71,000	15,76,89,000
	LESS AMOUNT					
11	Actual Expenditure During the Year 2020-21	1,83,90,000	1,37,57,000	30,24,000	3,51,71,000	15,76,89,000
12	Sub-Total (c)	1,83,90,000	1,37,57,000	30,24,000	3,51,71,000	15,76,89,000
13	Total (a+b-c) = (d)	0	0	0	0	0
14	Excess/ Deficit				0	0
15	Unspent Balance as on 31.03.2021					
(a)	Cash & Bank Balance	0	0	0	0	0
(b)	Outstanding Advances				0	0

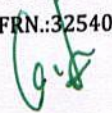
It is certified that out of the total amount of Rs. 1,86,89,000/- (Rupees One Crore Eighty Six Lakh Eighty Nine Thousand only) sanctioned and received from MoE, Government of India during 2020-21 (as reflected in Sl. No. 5 (D), Rs. 1,64,82,000/- (Rupees One Crore Sixty Four Lakh Eighty Two Thousand only) 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. 3,51,71,000/- (Rupees Three Crore Fifty One Lakh Seventy One Thousand only) as reflected in Sl. No. 10 (D), a sum of Rs. 3,51,71,000/- (Rupees Three Crore Fifty One Lakh Seventy One 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 2021-22.

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

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


(ANIL JAIN)
Proprietor
MN: 057336
Dated the 18th February, 2022




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


Secretary
School Education Deptt.
Govt. of Mizoram

SAMAGRA SHIKSHA

Name of the State: Mizoram

UTILIZATION CERTIFICATE (GENERAL-SAP) UNDER SAMAGRA SHIKSHA FOR THE YEAR ENDED 31.03.2021

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 01.04.2020					
1	Cash & Bank	0	0	0	0	0
2	Fund in Transit, if any				0	0
3	Unadjusted Advances	0	0	0	0	0
4	Sub-Total (a) Opening Balance	0	0	0	0	0
5	Funds Received from Govt. of India (MoE, GoI)					5,63,000
	F.No. 33-1/2020-IS-16(SAP) of 18.12.2020	49,44,000			49,44,000	
	F.No. 33-2/2020-IS-16(SAP) of 18.12.2020		8,53,000		8,53,000	
					0	
					0	
					0	
					0	
					0	
					0	
					0	
					0	
	Sub-Total	49,44,000	8,53,000	0	57,97,000	5,63,000
6	Funds Received from State Govt.					0
	G.24014/10/2019-EDN of 2.2.2021	5,49,000			5,49,000	
	G.24014/10/2019-EDN of 2.2.2021		95,000		95,000	
					0	
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					0	
					0	
	Sub-Total	5,49,000	95,000	0	6,44,000	0
7	Bank Interest				0	0
8	Miscellaneous Income/Receipts				0	0
9	Sub-Total (b)	54,93,000	9,48,000	0	64,41,000	5,63,000
10	Grand Total (a+b)	54,93,000	9,48,000	0	64,41,000	5,63,000
	LESS AMOUNT					
11	Actual Expenditure During the Year 2020-21	54,93,000	9,48,000		64,41,000	5,63,000
12	Sub-Total (c)	54,93,000	9,48,000	0	64,41,000	5,63,000
13	Total (a+b-c) = (d)	0	0	0	0	0
14	Excess/ Deficit				0	0
15	Unspent Balance as on 31.03.2021					
(a)	Cash & Bank Balance	0	0	0	0	0
(b)	Outstanding Advances				0	0

It is certified that out of the total amount of Rs. 57,97,000/- (Rupees Fifty Seven Lakh Bibety Sevebn Thousand only) sanctioned and received from MoE, Government of India during 2020-21 (as reflected in Sl. No. 5 (D), Rs. 6,44,000 (Rupees Six Lakh Forty Four 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. 64,41,000/- (Rupees Sixty Four Lakh Forty One Thousand only) as reflected in Sl. No. 10 (D), a sum of Rs. 64,41,000/- (Rupees Sixty Four Lakh Forty One 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 2021-22.

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

For Anil Hitesh & Associates

Chartered Accountants

FRN.:325406E

(ANIL JAIN)

Proprietor

MN: 057336

Dated the 18th February, 2022



State Project Director
Samagra Shiksha, Mizoram

State Project Director
Samagra Shiksha, Mizoram

Secretary
School Education Deptt.
Govt. of Mizoram

SAMAGRA SHIKSHA

Name of the State: Mizoram

UTILIZATION CERTIFICATE (CAPITAL-ST) UNDER SAMAGRA SHIKSHA FOR THE YEAR ENDED 31.03.2021

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 01.04.2020					
1	Cash & Bank	35,31,91,955	2,36,91,242	6,77,13,000	44,45,96,197	40,59,23,526
2	Fund in Transit, if any				0	0
3	Unadjusted Advances	2,19,07,000	0	0	2,19,07,000	4,95,67,378
4	Sub-Total (a) Opening Balance	37,50,98,955	2,36,91,242	6,77,13,000	46,65,03,197	45,54,90,904
5	Funds Received from Govt. of India (MoE, GoI)					6,08,91,000
	F.No. 33-2/2020-IS-16(ST) of 18.12.2020		10,72,89,000		10,72,89,000	
	F.No. 33-3/2020-IS-16(ST) of 18.12.2020			5,67,97,000	5,67,97,000	
					0	
					0	
					0	
					0	
					0	
					0	
					0	
					0	
					0	
	Sub-Total	0	10,72,89,000	5,67,97,000	16,40,86,000	6,08,91,000
6	Funds Received from State Govt.					67,66,000
	G.24014/10/2019-EDN of 2.2.2021		1,19,21,000		1,19,21,000	
	No.G.20016/2/2020-FBT of 20.01.2021			63,10,000	63,10,000	
					0	
					0	
					0	
					0	
					0	
					0	
	Sub-Total	0	1,19,21,000	63,10,000	1,82,31,000	67,66,000
7	Bank Interest				0	0
8	Miscellaneous Income/Receipts				0	0
9	Sub-Total (b)	0	11,92,10,000	6,31,07,000	18,23,17,000	6,76,57,000
10	Grand Total (a+b)	37,50,98,955	14,29,01,242	13,08,20,000	64,88,20,197	52,31,47,904
	LESS AMOUNT					
11	Actual Expenditure During the Year 2020-21	3,35,33,600	0	8,36,76,190	11,72,09,790	5,66,44,707
12	Sub-Total (c)	3,35,33,600	0	8,36,76,190	11,72,09,790	5,66,44,707
13	Total (a+b-c) = (d)	34,15,65,355	14,29,01,242	4,71,43,810	53,16,10,407	46,65,03,197
14	Excess/ Deficit				0	0
15	Unspent Balance as on 31.03.2021					
(a)	Cash & Bank Balance	34,15,65,355	14,29,01,242	4,71,43,810	53,16,10,407	44,45,96,197
(b)	Outstanding Advances				0	2,19,07,000

It is certified that out of the total amount of Rs. 16,40,86,000/- (Rupees Sixteen Crore Forty Lakh Eighty Six Thousand only) sanctioned and received from MoE, Government of India during 2020-21 (as reflected in Sl. No. 5 (D), Rs. 1,82,31,000/- (Rupees One Crore Eighty Two Lakh Thirty One 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. 46,64,03,197/- (Rupees Forty Six Crore Sixty Four Lakh Three Thousand One Hundred Ninety Seven 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. 64,88,20,197/- (Rupees Sixty Four Crore Eighty Eight Lakh Twenty Thousand One Hundred Ninety Seven only) as reflected in Sl. No. 10 (D), a sum of Rs. 11,72,09,790/- (Rupees Eleven Crore Seventy Two Lakh Nine Thousand Seven Hundred Ninety 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. 53,16,10,407/- (Rupees Fifty Three Crore Sixteen Lakh Ten Thousand Four Hundred and Seven only) as reflected in Sl. No. 15 (a) (D) excluding the unadjusted advances of Rs. NIL/- (Rupees Nil only) as reflected at Sl. No. 15 (b) (D), has been carried forward to be utilized during the financial year 2021-22.

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

For Anil Hitesh & Associates

Chartered Accountants

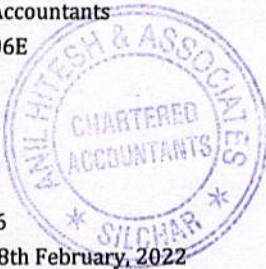
FRN.:325406E

(ANIL JAIN)

Proprietor

MN: 057336

Dated the 18th February, 2022



[Signature]
State Project Director
Samagra Shiksha, Mizoram

State Project Director
Samagra Shiksha, Mizoram

[Signature]
Secretary
School Education Deptt.
Govt. of Mizoram

SAMAGRA SHIKSHA

Name of the State: Mizoram

UTILIZATION CERTIFICATE (**CAPITAL-SC**) UNDER SAMAGRA SHIKSHA FOR THE YEAR ENDED 31.03.2021

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 01.04.2020					
1	Cash & Bank	0	0	0	0	0
2	Fund in Transit, if any				0	0
3	Unadjusted Advances	0	0	0	0	0
4	Sub-Total (a) Opening Balance	0	0	0	0	0
5	Funds Received from Govt. of India (MoE, GoI)				0	0
						0
					0	
					0	
					0	
					0	
					0	
					0	
					0	
					0	
					0	
					0	
					0	
					0	
					0	
	Sub-Total	0	0	0	0	0
6	Funds Received from State Govt.					0
					0	
					0	
					0	
					0	
					0	
					0	
					0	
					0	
					0	
					0	
					0	
	Sub-Total	0	0	0	0	0
7	Bank Interest				0	0
8	Miscellaneous Income/Receipts				0	0
9	Sub-Total (b)	0	0	0	0	0
10	Grand Total (a+b)	0	0	0	0	0
	LESS AMOUNT				0	0
11	Actual Expenditure During the Year 2020-21					
12	Sub-Total (c)	0	0	0	0	0
13	Total (a+b-c) = (d)	0	0	0	0	0
14	Excess/ Deficit				0	0
15	Unspent Balance as on 31.03.2021				0	0
(a)	Cash & Bank Balance	0	0	0	0	0
(b)	Outstanding Advances					
					0	0

It is certified that out of the total amount of Rs. Nil (Rupees Nil only) sanctioned and received from MoE, Government of India during 2020-21 (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. 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 2021-22.

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

For Anil Hitesh & Associates

Chartered Accountants

FRN.:325406E

(ANIL JAIN)

Proprietor

MN: 057336

Dated the 18th February, 2022



[Signature]
State Project Director
Samagra Shiksha, Mizoram

State Project Director
Samagra Shiksha, Mizoram

[Signature]
Secretary
School Education Deptt.
Govt. of Mizoram

SAMAGRA SHIKSHA

Name of the State: Mizoram

UTILIZATION CERTIFICATE (CAPITAL-GEN) UNDER SAMAGRA SHIKSHA FOR THE YEAR ENDED 31.03.2021
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 01.04.2020					
1	Cash & Bank	0	8,67,77,776	13,03,000	8,80,80,776	0
2	Fund in Transit, if any				0	0
3	Unadjusted Advances	0	78,64,493	0	78,64,493	0
4	Sub-Total (a) Opening Balance	0	9,46,42,269	13,03,000	9,59,45,269	0
5	Funds Received from Govt. of India (MoE, GoI)					
	F.No. 33-2/2020-IS-16(GEN) of 18.12.2020		17,08,46,000		17,08,46,000	12,48,36,000
	F.No. 33-3/2020-IS-16(GEN) of 18.12.2020			11,59,000	11,59,000	
	F.No. 33-2/2020-IS-16(GEN) of 31.3.2021		7,20,42,000		7,20,42,000	
					0	
					0	
					0	
					0	
					0	
					0	
					0	
	Sub-Total	0	24,28,88,000	11,59,000	24,40,47,000	12,48,36,000
6	Funds Received from State Govt.					
	No.G.20016/2/2020-FBT of 20.01.2021			1,30,000	1,30,000	1,30,000
	No. G.24014/10/2019-EDN of 22.6.2020		1,28,87,000		1,28,87,000	
					0	
					0	
					0	
					0	
					0	
	Sub-Total	0	1,28,87,000	1,30,000	1,30,17,000	1,30,000
7	Bank Interest				0	0
8	Miscellaneous Income/Receipts				0	0
9	Sub-Total (b)	0	25,57,75,000	12,89,000	25,70,64,000	12,49,66,000
10	Grand Total (a+b)	0	35,04,17,269	25,92,000	35,30,09,269	12,49,66,000
	LESS AMOUNT					
11	Actual Expenditure During the Year 2020-21		3,68,84,487	25,92,000	3,94,76,487	2,90,20,731
12	Sub-Total (c)	0	3,68,84,487	25,92,000	3,94,76,487	2,90,20,731
13	Total (a+b-c) = (d)	0	31,35,32,782	0	31,35,32,782	9,59,45,269
14	Excess/ Deficit				0	0
15	Unspent Balance as on 31.03.2021					
(a)	Cash & Bank Balance	0	31,35,32,782	0	31,35,32,782	8,80,80,776
(b)	Outstanding Advances				0	78,64,493

It is certified that out of the total amount of Rs. 24,40,47,000/- (Rupees Twenty Four Crore Forty Lakh Forty Seven Thousand only) sanctioned and received from MoE, Government of India during 2020-21 (as reflected in Sl. No. 5 (D), Rs. 1,30,17,000/- (Rupees One Crore Thirty Lakh Seventeen 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. 9,59,45,269/- (Rupees Nine Crore Fifty Nine Lakh Forty Five Thousand Two Hundred Sixty Nine 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. 35,30,09,269/- (Rupees Thirty Five Crore Thirty Lakh Nine Thousand Two Hundred Sixty Nine only) as reflected in Sl. No. 10 (D), a sum of Rs. 3,94,76,487/- (Rupees Three Crore Ninety Four Lakh Seventy Six Thousand Four Hundred Eighty 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. 31,35,32,782/- (Rupees Thirty One Crore Thirty Five Lakh Thirty Two Thousand Seven Hundred Eighty Two only) as reflected in Sl. No. 15 (a) (D) excluding the unadjusted advances of Rs. NIL (Rupees Nil only) as reflected at Sl. No. 15 (b) (D), has been carried forward to be utilized during the financial year 2021-22.

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

For Anil Hitesh & Associates

Chartered Accountants

FRN.:325406E

(ANIL JAIN)

Proprietor

MN: 057336

Dated the 18th February, 2022



[Signature]

State Project Director

Samagra Shiksha, Mizoram

State Project Director

Samagra Shiksha, Mizoram

[Signature]

Secretary

School Education Deptt.

Govt. of Mizoram

SAMAGRA SHIKSHA

Name of the State: Mizoram

UTILIZATION CERTIFICATE (CAPITAL-SAP) UNDER SAMAGRA SHIKSHA FOR THE YEAR ENDED 31.03.2021

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 01.04.2020					
1	Cash & Bank	0	0	0	0	0
2	Fund in Transit, if any				0	0
3	Unadjusted Advances	0	0	0	0	0
4	Sub-Total (a) Opening Balance	0	0	0	0	0
5	Funds Received from Govt. of India (MoE, GoI)					0
					0	
					0	
					0	
					0	
					0	
					0	
					0	
					0	
					0	
					0	
					0	
					0	
					0	
	Sub-Total	0	0	0	0	0
6	Funds Received from State Govt.					0
					0	
					0	
					0	
					0	
					0	
					0	
					0	
					0	
					0	
					0	
	Sub-Total	0	0	0	0	0
7	Bank Interest				0	0
8	Miscellaneous Income/Receipts				0	0
9	Sub-Total (b)	0	0	0	0	0
10	Grand Total (a+b)	0	0	0	0	0
	LESS AMOUNT				0	0
11	Actual Expenditure During the Year 2020-21					
12	Sub-Total (c)	0	0	0	0	0
13	Total (a+b-c) = (d)	0	0	0	0	0
14	Excess/ Deficit				0	0
15	Unspent Balance as on 31.03.2021				0	0
(a)	Cash & Bank Balance	0	0	0	0	0
(b)	Outstanding Advances					
					0	0

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 2020-21 (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 2021-22.

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

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

(ANIL JAIN)

Proprietor

MN: 057336

Dated the 18th February, 2022



[Signature]
State Project Director
Samagra Shiksha, Mizoram

State Project Director
Samagra Shiksha, Mizoram

[Signature]
Secretary
School Education Deptt.
Govt. of 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 2020-2021 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)
1	EE	NIL	NIL	NIL
2	SE	NIL	NIL	NIL
3	TE	NIL	NIL	NIL

For Anil Hitesh & Associates

Place : Silchar

Dated : 18-02-2022



Chartered Accountants

ICAI Firm Registration No-325406E

CA Anil Jain

Partner

ICAI Memo No. 057336

CAG Emp. No. 354

SAMAGRA SHIKSHA

SOURCE AND APPLICATION OF FUNDS

Opening Balance:		Amount Rupees in Lakh				
		Expenditures				Total
		EE	SE	TE	Total	
a) Cash in Hand (SPO)		15,81,064	-	-	-	15,81,064
b) Cash at Bank (SPO)		17,12,66,360	14,40,62,854	3,27,77,973	-	34,81,07,187
c) Cash in hand DPO:		56,674	17,28,886	-	-	17,85,560
d) Cash at bank DPO:		1,51,14,759	6,05,57,667	-	-	7,56,72,426
e) Cash in hand BRCs:		36,63,600	50,000	-	-	37,13,600
f) Cash at bank BRCs:		25,42,041	-	-	-	25,42,041
g) Cash in hand CRCs:		-	-	-	-	-
h) Cash at bank CRCs:		-	-	-	-	-
i) Unsettled Advances DPO:		2,19,07,000	78,64,493	-	-	2,97,71,493
Total		21,61,31,498	21,42,63,900	3,27,77,973	-	46,31,73,371
Sources (Receipts)						
a) Samagra Fund received from SPO						-
b) Government of India		1,07,40,66,000	57,20,14,000	23,94,22,000	-	1,88,55,02,000
c) Government of Mizoram		12,21,98,000	6,32,14,000	2,66,04,000	-	21,20,16,000
d) Status Quo (GOM)		-	-	-	-	-
e) Bank Interest at SPO		25,22,692	-	4,50,587	-	29,73,279
f) Bank Interest DPO		33,44,180	-	-	-	33,44,180
g) Bank Interest BRCs		3,14,219	-	-	-	3,14,219
h) Bank Interest CRCs		-	-	-	-	-
i) Other receipt		-	-	-	-	-
Total		1,20,24,45,091	63,52,28,000	26,64,76,587	-	2,10,41,49,678
Total fund available		1,41,85,76,589	84,94,91,900	29,92,54,560	-	2,56,73,23,049
PAB Approved Outlay 2020-21						
Applications (Expenditures)		EE	SE	TE	Total	Balance/ Savings
1	Recurring Cost of New Sec, HSS & Addition of Stream in HSS		2,82,50,000		2,82,50,000	52,97,569
2	Residential Hostels Recurring	3,14,53,504			3,14,53,504	2,11,50,386
3	Transport / Escort Facility for Children in remote habitations	48,60,000	29,46,000		78,06,000	78,06,000
4	Uniform	5,56,21,200			5,56,21,200	45,000
5	Free Text Books	3,05,97,000			3,05,97,000	-
6	Special Training for OoSC	4,16,06,000			4,16,06,000	2,85,20,372
7	Media & Community Mobilization	1,00,21,500	14,04,000		1,14,25,500	94,52,100
8	Reporting by Head of Schools	11,20,000	1,56,000		12,76,000	12,76,000
9	Orientation Programme for Teachers on Safety and Security	62,57,000	3,38,000		65,95,000	65,95,000
10	Shaala Siddhi	13,36,200	5,25,000		18,61,200	17,88,473
11	Fund for Safety and Security at School Level	4,48,500	1,000		4,49,500	1,000
12	Documentation of Best Practices on Shagun Portal	25,00,000			25,00,000	25,00,000
13	Teacher ID Cards				-	-
14	Youth & Eco Club	2,06,75,000	78,00,000		2,84,75,000	2,84,75,000
15	Fun with English	15,24,500			15,24,500	15,24,500
16	BAND Competition		5,00,000		5,00,000	5,00,000
17	Project Kala Utsav		10,00,000		10,00,000	7,03,134
18	Foundation Literacy & Numeracy	44,25,500			44,25,500	44,25,500
19	LEP	95,62,000	37,66,000		1,33,28,000	1,27,49,500
20	Shagunotsav				-	-
21	Rangotsav				-	-
22	Hindi Teaching				-	-

23	Assessment at State level	16,00,000			16,00,000	-	-	-	16,00,000
24	In-Service Training	22,55,000	28,18,000		50,73,000	-	4,12,842	-	46,60,158
25	Training of Resource Persons & Master Trainers		29,000		29,000	-	-	-	29,000
26	School Leadership Training of Head Teachers/ Principals/RPs				-	-	-	-	-
27	Training of Educational Administrators				-	-	-	-	-
28	Annual School Grant	5,49,37,500	94,75,000		6,44,12,500	5,46,25,000	94,62,500	6,40,87,500	3,25,000
29	Library	1,59,38,000	31,20,000		1,90,58,000	1,74,08,564	15,16,435	1,89,24,999	1,33,001
30	Rashtriya Aavishkar Abhiyaan	66,88,799	56,75,200		1,23,63,999	4,68,465	3,84,515	8,52,980	1,15,11,019
31	Pre-Primary (Recurring)	90,78,000			90,78,000	80,20,000	-	80,20,000	10,58,000
32	Provision for BRCs/URCs	9,85,80,000			9,85,80,000	9,70,76,203	-	9,70,76,203	15,03,797
33	Provisions for CRCs	7,06,40,000			7,06,40,000	5,61,24,418	-	5,61,24,418	1,45,15,582
34	Teachers Educators Salary in TElIs (Academic Posts)				14,56,89,260		-	13,61,05,041	95,84,219
35	Program & Activities including Faculty Development of Teacher				3,10,00,000	-	-	1,80,00,000	1,30,00,000
36	Recurring Technology Support				21,60,000	-	-	-	21,60,000
37	Annual Grant for TElIs				1,95,00,000	1,95,00,000	-	90,00,000	1,05,00,000
38	DIKSHA				32,80,000	32,80,000	-	8,61,975	24,18,025
39	Sports & Physical Education	1,59,25,000	91,00,000		2,50,25,000	1,59,25,000	-	2,50,25,000	-
40	Teacher Salary	56,16,96,000	18,49,20,000		74,66,16,000	56,12,19,010	15,23,41,000	71,35,60,010	3,30,55,990
41	KGBV - Type - I & IV (Recurring)	38,04,000	15,25,500		53,29,500	9,00,000	1,62,000	10,62,000	42,67,500
42	Training in Martial Arts to all girls / Self Defence	77,13,000	27,90,000		1,05,03,000	-	-	-	1,05,03,000
43	Adolescent Health & Hygiene	42,85,000	15,60,000		58,45,000	-	-	-	58,45,000
44	Sanitary Pads Vending & Incenerator Machines	1,75,04,000	86,40,000		2,61,44,000	1,75,04,000	86,40,000	2,61,44,000	-
45	Career Guidance Programme for Girls		15,60,000		15,60,000	-	-	-	15,60,000
46	Inclusive Education	1,43,67,800	1,66,64,800		3,10,32,600	83,93,013	1,36,64,000	2,20,57,013	89,75,587
47	Vocational Education (Recurring)		3,85,24,400		3,85,24,400	-	1,34,57,416	1,34,57,416	2,50,66,984
48	Vocational Education (NR)		85,00,000		85,00,000	-	79,66,580	79,66,580	5,33,420
49	Management Information System (Udise +)		5,38,368		5,38,368	-	-	-	5,38,368
50	Program Management (MMER)	9,48,72,800			9,48,72,800	9,48,48,791	-	9,48,48,791	24,009
51	Civil Works	21,16,33,105	48,86,88,300		95,33,52,605	2,06,44,000	2,13,27,907	12,82,40,098	82,51,12,507
52	ICT (Rec)	84,80,000	42,00,000		1,26,80,000	-	-	-	1,26,80,000
53	ICT (NR)	1,28,89,600	75,90,000		2,04,79,600	1,28,89,600	75,90,000	2,04,79,600	-
	Total	1,43,48,95,508	84,26,04,568	45,46,60,460	2,73,21,60,536	1,07,79,45,537	27,00,10,092	25,02,35,207	1,13,39,69,700

	EE	SE	TE	TOTAL
a) Cash in hand SPO:	7,68,707	-	-	7,68,707
(b) Cash at bank SPO:	36,24,87,741	49,78,53,379	4,71,93,032	90,75,34,152
(c) Cash in hand DPO/SCERT:	3,21,980	58,989		3,80,969
(d) Cash at bank DPO/SCERT:	-2,64,54,452	8,19,40,282	18,26,322	5,73,12,152
Total	33,71,23,976	57,98,52,650	4,90,19,354	96,59,95,981
(e) Cash in hand BRCs:	16,47,578	-	-	16,47,578
(f) Cash at bank BRCs:	18,59,497	-3,70,842	-	14,88,655
(g) Unsettled Advances	-	-	-	-
Total	34,06,31,051	57,94,81,808	4,90,19,354	96,91,32,214

Dated the 18th February, 2022

S. S. S. S. S.
State Project Director
Samagra Shiksha Mizoram
Mizoram

State Project Director
Samagra Shiksha, Mizoram



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

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

RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31-03-2021

Name of Scheme: Samagra Shiksha Mizoram

Amount in Rs.

RECEIPTS						PAYMENTS					
CURRENT YEAR 2020-21						CURRENT YEAR 2020-21					
PARTICULARS	EE	SE	TE	TOTAL	Previous Year	PARTICULARS	EE	SE	TE	TOTAL	Previous Year
Opening Balance :											
Cash in Hand (SPO)	1581064.00		0.00	1581064.00	16,91,832	Recurring Cost of New Sec, HSS & Addition of Stream in HSS	0	2,29,52,431	0	2,29,52,431	1,01,42,800
Cash at Bank (SPO)	171266360.00	144062854.00	32777973.00	348107187.00	-2,72,23,338	Residential Hostels Recurring	1,03,03,118		0	1,03,03,118	2,47,12,755
Cash in hand DPO:	56674.00	1728886.00	0.00	1785560.00	6,79,468	Transport / Escort Facility for Children in remote	0		0	0	67,50,000
Cash at bank DPO:	15114759.00	60557667.46	0.00	75672426.46	8,02,01,290	Uniform	5,55,76,200		0	5,55,76,200	5,69,46,600
Cash in hand BRCs:	3663600.00	50000.00	0.00	3713600.00	2,068	Free Text Books	3,05,97,000		0	3,05,97,000	3,13,33,253
Cash at bank BRCs:	2542041.00	0.00	0.00	2542041.00	34,67,416	Special Training for OoSC	1,30,85,628		0	1,30,85,628	3,26,05,229
Cash in hand CRCs:	0.00	0.00	0.00	0.00		Media & Community Mobilization	14,33,400	5,40,000		19,73,400	1,64,300
Cash at bank CRCs:	0.00	0.00	0.00	0.00		Reporting by Head of Schools	0		0	0	
Unsettled Advances DPO:	21907000.00	7864493.00	0.00	29771493.00	4,95,67,378	Security	0		0	0	
				0.00		Shaala Siddhi		72,727		72,727	
				0.00		Fund for Safety and Security at School Level	4,48,500		0	4,48,500	11,21,500
Fund Received:				0.00		Documentation of Best Practices on Shagun Portal	0		0	0	
Funds Received From Govt of India	1,07,40,66,000	57,20,14,000	23,94,22,000	1885502000.00	1,68,13,38,000	Teacher ID Cards	0		0	0	6,44,800
Funds Received From State Govt	12,21,98,000	6,32,14,000	2,66,04,000	212016000.00	17,71,66,000	Youth & Eco Club	0		0	0	
				0.00		Fun with English	0		0	0	
Interest:				0.00		BAND Competition	0		0	0	2,08,266
SPO	25,22,692	0	4,50,587	2973279.00	37,91,658	Project Kala Utsav	77,127	2,19,739		2,96,866	2,80,846
DPO	33,44,180	0	0	3344180.00	35,59,568	Foundation Literacy & Numeracy	0		0	0	
BRC	3,14,219	0	0	314219.00	4,84,895	LEP	3,78,500	2,00,000		5,78,500	
				0.00		Shagunotsav	0		0	0	
				0.00		Rangotsav	0		0	0	
				0.00		Hindi Teaching	0		0	0	
Other Receipt	0	0	0	0.00		Assessment at State level	0		0	0	
Error committed in previous year				0.00	2,67,30,000	In-Service Training	0	4,12,842		4,12,842	1,63,38,522
				0.00		Training of Resource Persons & Master Trainers	0		0	0	30,30,000
				0.00		School Leadership Training of Head Teachers/ Principals/RPs	0		0	0	
				0.00		Training of Educational Administrators	0		0	0	
Miscellaneous receipts				0.00		Annual School Grant	5,46,25,000	94,62,500		6,40,87,500	6,09,25,000
IEDS Loan Recovery				0.00		Library	1,74,08,564	15,16,435		1,89,24,999	1,89,68,000
				0.00		Rashtriya Aavishkar Abhiyaan	4,68,465	3,84,515		8,52,980	1,06,58,953
Expenditure of districts and SMDC level adjusted against advances				0.00		Pre-Primary (Recurring)	80,20,000		0	80,20,000	35,70,000
				0.00		Provision for BRCs/URCs	9,70,76,203		0	9,70,76,203	9,59,75,671
				0.00		Provisions for CRCs	5,61,24,418		0	5,61,24,418	5,77,55,533
Advances for district and SMDC programme activities adjusted				0.00		Teachers Educators Salary in TEIs (Academic Posts)	0		13,61,05,041	13,61,05,041	12,62,93,351
				0.00		Program & Activities including Faculty Development of Teacher Educators	0		1,80,00,000	1,80,00,000	54,06,000
				0.00		Recurring Technology Support	0		0	0	
						Annual Grant for TEIs	0		0	90,00,000	1,59,14,000
						DIKSHA	0		0	8,61,975	
						Sports & Physical Education	1,59,25,000	91,00,000		2,50,25,000	2,36,15,000
						Teacher Salary	56,12,19,010	15,23,41,000		71,35,60,010	69,12,50,288
						KGBV - Type - I & IV (Recurring)	9,00,000	1,62,000		10,62,000	55,33,875
						Training in Martial Arts to all girls / Self Defence	0		0	0	
						Adolescent Health & Hygiene	0		0	0	
						Sanitary Pads Vending & Incenerator Machines	1,75,04,000	86,40,000		2,61,44,000	

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31-03-2021

Name of Scheme: Samagra Shiksha Mizoram

Amount in Rs.

EXPENDITURE													INCOME					
CURRENT YEAR 2020-2021													CURRENT YEAR 2020-2021					
Particulars	Sch	EE	SE	TE	TOTAL	Previous Year	Particulars	Sch	EE	SE	TE	TOTAL	Previous Year					
Recurring Cost of New Sec, HSS & Addition of Stream in HSS		-	2,29,52,431	-	2,29,52,431	1,01,42,800	Fund Received:		-	-	-	-	-					
Residential Hostels Recurring		1,03,03,118	-	-	1,03,03,118	2,47,12,755	Funds Received From Govt of India		1,07,40,66,000	57,20,14,000	23,94,22,000	1,88,55,02,000	1,68,13,38,000					
Transport / Escort Facility for Children in remote habitations		-	-	-	-	67,50,000	Funds Received From State Govt		12,21,98,000	6,32,14,000	2,66,04,000	21,20,16,000	17,71,66,000					
Uniform		5,55,76,200	-	-	5,55,76,200	5,69,46,600		0	-	-	-	-	-					
Free Text Books		3,05,97,000	-	-	3,05,97,000	3,13,33,253	Interest:		-	-	-	-	-					
Special Training for OoSC		1,30,85,628	-	-	1,30,85,628	3,26,05,229	SPO		25,22,692	-	4,50,587	29,73,279	37,91,658					
Media & Community Mobilization		14,33,400	5,40,000	-	19,73,400	1,64,300	DPO		33,44,180	-	-	33,44,180	35,59,568					
Reporting by Head of Schools		-	-	-	-		BRC		3,14,219	-	-	3,14,219	4,84,895					
Orientation Programme for Teachers on Safety and Security		-	-	-	-			0	-	-	-	-	-					
Shaalaa Siddhi		-	72,727	-	72,727			0	-	-	-	-	-					
Fund for Safety and Security at School Level		4,48,500	-	-	4,48,500	11,21,500		0	-	-	-	-	-					
Documentation of Best Practices on Shagun Portal		-	-	-	-		Other Receipt		-	-	-	-	-					
Teacher ID Cards		-	-	-	-	6,44,800			-	-	-	-	-					
Youth & Eco Club		-	-	-	-				-	-	-	-	-					
Fun with English		-	-	-	-				-	-	-	-	-					
BAND Competition		-	-	-	-	2,08,266	Error Committed in PY Audited Statement		-	-	-	-	2,67,30,000					
Project Kala Utsav		77,127	2,19,739	-	2,96,866	2,80,846			-	-	-	-	-					
Foundation Literacy & Numeracy		-	-	-	-				-	-	-	-	-					
LEP		3,78,500	2,00,000	-	5,78,500				-	-	-	-	-					
Shagunotsav		-	-	-	-				-	-	-	-	-					
Rangotsav		-	-	-	-				-	-	-	-	-					
Hindi Teaching		-	-	-	-				-	-	-	-	-					
Assessment at State level		-	-	-	-				-	-	-	-	-					
In-Service Training		-	4,12,842	-	4,12,842	1,63,38,522			-	-	-	-	-					
Training of Resource Persons & Master Trainers		-	-	-	-	30,30,000			-	-	-	-	-					
School Leadership Training of Head Teachers/ Principals/RPs		-	-	-	-				-	-	-	-	-					
Training of Educational Administrators		-	-	-	-				-	-	-	-	-					
Annual School Grant		5,46,25,000	94,62,500	-	6,40,87,500	6,09,25,000			-	-	-	-	-					
Library		1,74,08,564	15,16,435	-	1,89,24,999	1,89,68,000			-	-	-	-	-					
Rashtriya Aavishkar Abhiyaan		4,68,465	3,84,515	-	8,52,980	1,06,58,953			-	-	-	-	-					
Pre-Primary (Recurring)		80,20,000	-	-	80,20,000	35,70,000			-	-	-	-	-					
Provision for BRCs/URCs		9,70,76,203	-	-	9,70,76,203	9,59,75,671			-	-	-	-	-					
Provisions for CRCs		5,61,24,418	-	-	5,61,24,418	5,77,55,533			-	-	-	-	-					
Teachers Educators Salary in TEIs (Academic Posts)		-	-	13,61,05,041	13,61,05,041	12,62,93,351			-	-	-	-	-					
Program & Activities including Faculty Development of Teacher Educators		-	-	1,80,00,000	1,80,00,000	54,06,000			-	-	-	-	-					
Recurring Technology Support		-	-	-	-				-	-	-	-	-					
Annual Grant for TEIs		-	-	90,00,000	90,00,000	1,59,14,000			-	-	-	-	-					
DIKSHA		-	-	8,61,975	8,61,975				-	-	-	-	-					
Sports & Physical Education		1,59,25,000	91,00,000	-	2,50,25,000	2,36,15,000			-	-	-	-	-					
Teacher Salary		56,12,19,010	15,23,41,000	-	71,35,60,010	69,12,50,288			-	-	-	-	-					
KGBV - Type - I & IV (Recurring)		9,00,000	1,62,000	-	10,62,000	55,33,875			-	-	-	-	-					
Training in Martial Arts to all girls / Self Defence		-	-	-	-				-	-	-	-	-					
Adolescent Health & Hygiene		-	-	-	-				-	-	-	-	-					

BALANCE SHEET AS ON 31st March, 2021

— 17 —

— 17 —

For Anil Hitesh & Associates

17

CA. Anil Jain

Partner

Mem. No. 057336

CAG Emp. No. 354

Dated the 18th February, 2022

State Project Director
Samagra Shiksha, Mizoram

State Project Director
Samagra Shiksha, Mizoram

Samagra Shiksha Mizoram (EE)
Aizawl, Mizoram
District-wise Expenditure 2020-2021

Name of Scheme: Samagra Shiksha, Mizoram

Sl. No.	Intervention	Aizawl	Champhai	Hnahthial	Khawzawl	Kolasib	Lawngtlai	Lunglei	Mamit	Saitual	Saiba	Serchhip	SPO	Amount in Rs. Mizoram Total
1	Recurring Cost of New Sec, HSS & Addition of Stream in HSS	13,23,547	9,75,000	0	0	0	18,00,000	9,00,000	17,70,436	7,25,000	9,00,000	11,25,000	0	1,03,03,118
2	Residential Hostels Recurring	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Transport / Escort Facility for Children in remote habitations	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Uniform	89,89,200	40,21,300	16,86,600	20,93,400	45,75,600	97,87,800	78,06,600	69,60,600	26,45,400	47,52,600	22,56,600	0	5,55,76,200
5	Free Text Books	4,60,000	2,00,000	1,50,000	1,50,000	2,50,000	4,50,000	4,40,000	3,50,000	1,75,000	2,00,000	2,75,000	0	3,05,97,000
6	Special Training for OoSC	13,55,000	1,84,500	13,000	1,93,000	1,69,750	55,47,500	38,00,000	13,85,788	2,05,000	2,32,090	0	0	1,30,85,628
7	Media & Community Mobilization	50,000	50,000	50,000	50,000	50,000	50,000	50,000	28,000	50,000	0	0	10,05,400	14,33,400
8	Reporting by Head of Schools	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Orientation Programme for Teachers on Safety and Security	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Shaalaa Siddhi	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Fund for Safety and Security at School Level	0	0	0	0	0	0	0	0	0	0	0	4,48,500	4,48,500
12	Documentation of Best Practices on Shagun Portal	0	0	0	0	0	0	0	0	0	0	0	0	0
17	Project Kala Utsav	0	0	0	4,400	0	0	0	72,727	0	0	0	0	77,127
18	Foundation Literacy & Numeracy	0	0	0	0	0	0	0	0	0	0	0	0	0
19	LEP	0	0	0	0	0	0	0	0	0	0	0	3,78,500	3,78,500
28	Annual School Grant	93,75,000	36,87,500	19,00,000	19,62,500	41,25,000	90,50,000	80,87,500	62,00,000	27,75,000	47,37,500	27,25,000	0	5,46,25,000
29	Library	2,89,700	1,01,200	57,364	54,700	1,18,800	2,57,000	2,42,600	0	84,300	1,75,000	89,900	1,59,38,000	1,74,08,564
30	Rashtriya Aavishkar Abhiyaan	0	0	0	0	0	0	29,400	1,63,130	0	2,25,935	0	50,000	4,68,465
31	Pre-Primary (Recurring)	0	0	0	0	0	0	0	0	0	0	0	80,20,000	80,20,000
32	Provision for BRCs/URCs	1,75,33,548	94,90,000	26,05,000	24,05,000	74,07,500	1,45,60,415	1,29,35,000	1,03,80,740	49,30,000	72,10,000	68,19,000	8,00,000	9,70,76,203
33	Provisions for CRCs	1,65,63,578	51,09,840	11,75,000	13,75,000	28,14,000	57,25,000	70,97,000	56,57,000	23,80,000	40,38,000	38,40,000	3,50,000	5,61,24,418
34	Teachers Educators Salary in TEIs (Academic Posts)	0	0	0	0	0	0	0	0	0	0	0	0	0
39	Sports & Physical Education	0	0	0	0	0	0	0	0	0	0	0	1,59,25,000	1,59,25,000
40	Teacher Salary	6,96,70,000	3,88,40,000	92,42,000	1,41,60,000	5,90,64,000	10,21,24,000	10,32,19,000	9,27,60,000	91,42,000	4,40,04,000	1,59,73,000	30,21,010	56,12,19,010
41	KGBV - Type - I & IV (Recurring)	0	0	0	0	0	0	9,00,000	0	0	0	0	0	9,00,000
42	Training in Martial Arts to all girls / Self Defence	0	0	0	0	0	0	0	0	0	0	0	0	0
43	Adolescent Health & Hygiene	0	0	0	0	0	0	0	0	0	0	0	0	0
44	Sanitary Pads Vending & Incenerator Machines	0	0	0	0	0	0	0	0	0	0	0	1,75,04,000	1,75,04,000
45	Career Guidance Programme for Girls	0	0	0	0	0	0	0	0	0	0	0	0	0
46	Inclusive Education	16,14,000	6,72,000	3,06,000	3,16,000	4,55,333	14,24,000	13,68,000	9,45,680	1,22,000	5,30,000	6,40,000	0	83,93,013
47	Vocational Education (Recurring)	0	0	0	0	0	0	0	0	0	0	0	0	0
48	Vocational Education (NR)	0	0	0	0	0	0	0	0	0	0	0	0	0
49	Management Information System (Udise +)	0	0	0	0	0	0	0	0	0	0	0	0	0
50	Program Management (MMER)	83,00,590	66,89,408	25,49,000	22,95,485	55,49,839	79,99,905	73,79,991	64,40,657	25,60,000	61,69,733	50,30,000	3,38,84,183	9,48,48,791
51	Civil Works	0	5,94,000	50,000	0	0	81,00,000	1,15,50,000	3,50,000	0	0	0	0	2,06,44,000
52	ICT (Rec)	0	0	0	0	0	0	0	0	0	0	0	0	0
53	ICT (NR)	0	0	0	0	0	0	0	0	0	0	0	1,28,89,600	1,28,89,600
	Total	13,55,24,163	7,06,15,248	1,97,83,964	2,50,59,485	8,53,63,957	16,68,75,620	16,58,05,091	13,34,64,758	2,57,93,700	7,31,74,858	3,87,73,500	13,77,11,193	1,07,79,45,537

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
State Project Director
Mizoram, Aizawl
Samagra Shiksha, Mizoram

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

Samagra Shiksha Mizoram (SE)
Aizawl, Mizoram
District-wise Expenditure 2020-21

Name of Scheme: Samagra Shiksha, Mizoram

Amount in Rs.

Sl. No.	Intervention	Aizawl	Champhai	Hnahthial	Khawzawl	Kolasib	Lawngtlai	Lunglei	Mamit	Saitual	Saiha	Serchhip	SPO	Mizoram Total
1	Recurring Cost of New Sec. HSS & Addition of	53,63,235	7,20,000	16,80,000	0	16,54,000	35,90,000	30,00,000	25,20,000	44,25,196	0	0	0	2,29,52,431
10	Shaalaa Siddhi	0	0	0	0	0	0	72,727	0	0	0	0	0	72,727
17	Project Kala Utsav	0	39,970	0	0	0	40,000	0	0	0	0	0	1,39,769	2,19,739
18	Foundation Literacy & Numeracy	0	0	0	0	0	0	0	0	0	0	0	0	0
19	LEP	0	0	0	0	0	0	0	0	0	0	0	2,00,000	2,00,000
24	In-Service Training	4,12,842	0	0	0	0	0	0	0	0	0	0	0	4,12,842
28	Annual School Grant	26,00,000	6,00,000	4,12,500	3,00,000	7,37,500	8,75,000	13,12,500	9,00,000	6,37,500	4,87,500	6,00,000	0	94,62,500
29	Library	0	0	0	0	0	0	0	0	0	0	0	15,16,435	15,16,435
30	Rashtriya Aavishkar Abhiyaan	0	44,515	0	50,000	0	40,000	0	0	0	0	0	2,50,000	3,84,515
39	Sports & Physical Education	0	0	0	0	0	0	0	0	0	0	0	91,00,000	91,00,000
40	Teacher Salary	2,17,25,000	97,00,000	20,00,000	18,00,000	2,10,00,000	1,62,00,000	3,00,50,000	1,88,00,000	68,75,000	1,17,00,000	1,01,00,000	23,91,000	15,23,41,000
41	KGBV - Type - I & IV (Recurring)	0	0	0	0	0	0	1,62,000	0	0	0	0	0	1,62,000
42	Training in Martial Arts to all girls / Self Defence	0	0	0	0	0	0	0	0	0	0	0	0	0
43	Adolescent Health & Hygiene	0	0	0	0	0	0	0	0	0	0	0	0	0
44	Sanitary Pads Vending & Incenerator Machines	0	0	0	0	0	0	0	0	0	0	0	86,40,000	86,40,000
45	Career Guidance Programme for Girls	0	0	0	0	0	0	0	0	0	0	0	0	0
46	Inclusive Education	39,84,000	9,62,000	58,000	36,000	13,72,000	12,42,000	17,00,000	12,58,000	4,84,000	13,08,000	9,72,000	2,88,000	1,36,64,000
47	Vocational Education (Recurring)	53,23,975	9,09,950	7,00,000	5,00,000	8,17,500	7,44,515	12,40,000	6,00,000	5,30,966	7,60,000	7,20,000	6,10,510	1,34,57,416
48	Vocational Education (NR)	0	0	0	0	0	0	0	0	0	0	0	79,66,580	79,66,580
49	Management Information System (Udise +)	0	0	0	0	0	0	0	0	0	0	0	0	0
50	Program Management (MMER)	0	0	0	0	0	0	0	0	0	0	0	0	0
51	Civil Works	1,49,33,850	1,92,474	0	0	1,87,375	0	51,90,541	0	0	0	8,23,667	0	2,13,27,907
52	ICT (Rec)	0	0	0	0	0	0	0	0	0	0	0	0	0
53	ICT (NR)	0	0	0	0	0	0	0	0	0	0	0	75,90,000	75,90,000
	Total	5,43,42,902	1,31,68,909	48,50,500	26,86,000	2,57,68,375	2,27,31,515	4,27,27,768	2,40,78,000	1,29,52,662	1,42,55,500	1,32,15,667	3,92,32,294	27,00,10,092

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

Praveen Kumar

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

District-wise Expenditure 2020-21

Sl. No.	Intervention	Aizawl	Champhai	Hnahthial	Khawzaw I	Kolasib	Lawngtlai	Lunglei	Mamit	Saitual	Saiha	Serchhip	IASE	SCERT	Mizoram Total
1	Salary	2,48,93,431	1,28,91,036			1,73,71,698	1,16,74,048	1,94,31,855	1,40,82,508		1,25,12,905	1,85,25,995	47,21,565		13,61,05,041
2	Programme & Activities	20,00,000	20,00,000			20,00,000	20,00,000	20,00,000	20,00,000		20,00,000	20,00,000		20,00,000	1,80,00,000
3	Annual Grant for Teacher Education	10,00,000	10,00,000			10,00,000	10,00,000	10,00,000	10,00,000		10,00,000	10,00,000		10,00,000	90,00,000
4	Recurring Technology Support														0
5	Civil Works													8,62,68,191	8,62,68,191
6	DIKSHA													8,61,975	8,61,975
															0
	Total	2,78,93,431	1,58,91,036	0	0	2,03,71,698	1,46,74,048	2,24,31,855	1,70,82,508	0	1,55,12,905	2,15,25,995	47,21,565	9,01,30,166	25,02,35,207

For Anil Hitesh & Associates

Firm Reg. No. 325406E

Mizoram, Aizawl

Samagra Shiksha, Mizoram

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 2020-2021

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 2020-2021 and have checked and verified the records of as detailed out in **Annexure-1** 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.

None to report.





Anil Hitesh & Associates
Chartered Accountants

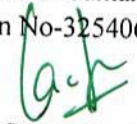
. PAN : ABRFA6793L
. FRN (ICAI) : 325406E
. GSTIN : 18ABRFA6793L1ZH
. UDYAM RGN : AS-05-0000010

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 : 18-02-2022



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


CA Anil Jain
Partner
ICAI Memo No. 057336
CAG Emp. No. 354

**SAMAGRA SHIKSHA, MIZORAM
AIZAWL, MIZORAM
ELEMENTARY/SECONDARY EDUCATION
OBSERVATIONS / SUGGESTIONS ON SPO AND CONSOLIDATED ACCOUNTS.**

Annexure-1

1. 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.
2. Cash payment above certain amount should be avoided for purchase of Goods and Services.
3. Purchase of Goods and Services above certain amount is not done from registered GST suppliers
4. 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.
4. In most of cases appropriate supporting documents not available for distribution of free Text Books.
5. 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.
6. 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
7. District wise bifurcation of Fixed Assets not available at SPO level.
8. Following register as prescribed by manual on FM & P not maintained.
 - a) Training and workshop programme.
9. Non deduction of I-TDS for payment made to Auditors & to other service providers is not in accordance with provisions of the Income Tax Act, 1961.
10. Separate register for non consumable stock items not maintained properly.
11. Uptodate agreement along with the insurance paper was not available in respect of hired vehicles in some of the districts. Non insurance of the hired vehicle may attract legal complications in case of any unforeseen incident.
12. Balance Sheet and Income & Expenditure Account not prepared at all levels except at SPO, DPO, BRC level.
13. No Trial Balance is prepared at BRC level where manual accounts are prepared.
14. Utilization Certificates is not received in time.
15. Journal Entries are not passed on basis of receipt of utilization certificate but are passed on one particular date on need based basis.
16. Physical verification of cash in hand as on 31st March 2021 at some levels was not conducted.

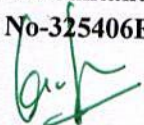


17. Closing Stock of Books, Stationery and Consumables on hand have not been physically verified.
18. We suggest that the society should seek professional advice whether GST TDS is applicable on procurement of Goods & Services above threshold limits of CGST, SGST and IGST Acts.
19. Professional tax on salary payment is not paid in time in accordance with provisions of applicable law in the state.

Place : Silchar
Dated : 18-02-2022



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


CA Anil Jain
Partner

ICAI Memo No. 057336
CAG Emp. No. 354

AIZAWL, MIZORAM
TEACHERS EDUCATION
OBSERVATIONS / SUGGESTIONS ON SPO AND CONSOLIDATED ACCOUNTS.

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 in charge of all DIETs.
6. Cash payment above certain amount should be avoided for purchase of goods and services. Reimbursement of conveyance expenses to teachers needs standardization.
7. Photograph of training programmes should be attached with payment vouchers.
8. IASE and DIET Mamit should maintain separate bank account for Samagra Shiksha.
9. Proper cash memo/bill/invoice should be obtained for materials purchase.
10. Manual on Financial Manual & Procurement needs to be more acquainted by staff.
11. Advance register, Fixed and Stock Register needs to be maintained in proper format as per Manual on Financial Management and procurement.



SAMAGRA SHIKSHA, MIZORAM
AIZAWL, MIZORAM
OBSERVATIONS/SUGGESTIONS ON SMCs/SMDCs

Annexure-1

Annexure-1

Sl. No.	Observations	Name of District										
		Aizawl	Champhai	Kolasib	Lawngtlai	Lunglei	Mamit	Serchhip	Siaha	Saitual	Hnahthial	Khawzawl
1	Some SMCs/SMDCs utilized accumulated interest without proper approval/allocation	A	A	A	A	A	A	A	A	A	A	A
2	Fixed Assets Register is not maintained according to format prescribed in Manual on Financial Management and Procurement by many SMCs	NA	A	A	A	NA	A	A	A	A	A	A
3	Advance Register is not properly maintained by many SMCs/SMDCs	A	NA	A	NA	A	A	NA	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	A	A	A
5	In some cases, Cash book were not certified by appropriate authority	A	A	A	A	A	A	A	A	A	A	A
6	Some expenditure shown in Cash Book did not matched Utilization Certificate	NA	NA	A	A	NA	A	NA	A	A	A	A
7	Staff in charge of Accounts require Accounts Training	A	A	A	A	A	A	A	A	A	A	A
8	In some cases, Bills does not contain name of SMC/SMDCs	A	NA	A	A	A	A	NA	A	A	A	A



AIZAWL, MIZORAM
OBSERVATIONS/SUGGESTIONS ON CRCs

Annexure-1

Sl. No.	Observations	Name of District										
		Aizawl	Champhai	Kolasib	Lawngtlai	Lunglei	Mamit	Serchhip	Siah a	Saitual	Hnahthial	Khawzawl
1	Some CRCs utilized accumulated interest without proper approval/allocation which can be verified from the list given in Annexure-1(a)	NA	NA	A	A	A	NA	NA	A	A	A	NA
3	Advance Register is not properly maintained by many CRCs	A	A	A	A	A	A	A	A	A	A	A
4	Fixed Assets Register is not maintained According to prescribed format by many CRCs	A	A	A	A	A	A	A	A	A	A	A
5	Self made bills in plain paper without seal were found in many cases	A	A	A	A	A	A	A	A	A	A	A
6	In some cases, Cash book were not certified by appropriate authority	NA	NA	A	NA	A	A	NA	A	A	A	A
7	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	A	A	A
8	CRCC require Accounts Training	A	A	A	A	A	A	A	A	A	A	A
9	In some cases, Bills does not contain name of CRC	A	A	A	A	A	A	A	A	A	A	A
10	No Meeting Notice and Minute prepared by some CRCs for conduct of Meeting	A	A	A	A	A	A	A	A	A	A	A
11	School monitoring is inadequate	A	A	A	A	A	A	A	A	A	A	A

Annexure-1



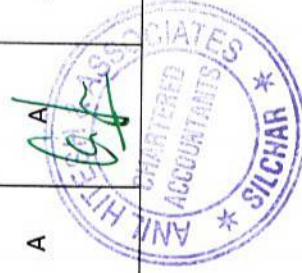
**SAMAGRA SHIKSHA, MIZORAM
AIZAWL, MIZORAM**

OBSERVATIONS/SUGGESTIONS ON BRCs

Annexure-1

Annexure-1

Sl. No.	Observations	Name of District										
		Aizawl	Champhai	Kolasib	Lawngtlai	Lunglei	Mamit	Serchhip	Siaha	Saitual	Hnahthial	Khawzawl
1	In Some cases, Bill/Invoices/Cash Memos do not contain the name of BRC.	A	A	A	A	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	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	A	A	A	A
4	Some BRCs do not affixed revenue stamp in their Actual Payee Receipt	A	A	A	A	A	A	A	A	A	A	A
5	Contingency grant and Meeting TA at BRC is insufficient to include expenditure on field visit of schools by Accountant cum Support Staff. Therefore, monitoring of school account by respective accountant is inadequate.	A	A	A	A	A	A	A	A	A	A	A
6	In some cases, items to be registered in Stock register are missed out.	A	A	A	A	A	A	A	A	A	A	A
7	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	A	A	A



SAMAGRA SHIKSHA, MIZORAM
AIZAWL, MIZORAM

OBSERVATIONS/SUGGESTIONS ON DISTRICT PROJECT OFFICE

Annexure-1

Annexure-1

Sl. No.	Observations	Name of District										
		Aizawl	Champhai	Kolasib	Lawngtlai	Lunglei	Mamit	Serchhip	Siaha	Saitual	Hnahthial	Khawzawl
1	a) Additional column be maintained in Stock Register for Reference of purchase voucher/payment voucher number. b) Location of stock c) Maintenance of Requisition slip for issue of stock.	A	A	A	A	A	A	A	A	A	A	A
2	In some cases Training/workshop are conducted without issue of programme.	A	A	A	A	A	A	A	A	A	A	A
3	Register of outstanding audit objection not maintained	A	A	A	A	A	A	A	A	A	A	A
4	Journal voucher does not contain signature of appropriate authority	A	A	A	A	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	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	A	A	A	A
7	Ledgers are not properly grouped in Tally	A	A	A	A	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	A	A	A	A



[illegible]

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



**SAMAGRA SHIKSHA MIZORAM SUMMARY REPORT OF AUDIT COMPLIANCE OF
PREVIOUS YEARS AUDITOR REPORT
UPTO FINANCIAL YEAR 2020- 2021
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	1	18
2019-2020	18	0	18
TOTAL	85	1	84



**SAMAGRA SHIKSHA, MIZORAM SUMMARY REPORT OF AUDIT COMPLIANCE OF
PREVIOUS YEARS AUDITOR REPORT
UPTO FINANCIAL YEAR 2020- 2021
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 2020- 2021
TEACHER EDUCATION**

Year	No. Of Observation Outstanding	No. Of Observation dropped by the Auditor	No. Of Observation Outstanding
2018-2019	5	0	5
2019-2020	15	0	15
TOTAL	20	0	20



**SAMAGRA SHIKSHA, MIZORAM
AIZAWL, MIZORAM**

Annexure-2

**SUMMARY REPORT OF AUDIT OF
SPO, DPOs, BRCs, CRCs, SCHOOL, SCERT, IASE AND DIET FOR THE YEAR 2020-2021**

SI No	PARTICULARS	TOTAL
A	State Project Office	1
B	District Project Office	11
C	SCERT	1
D	IASE	1
E	DIETs	8
F	School Elementary	2230
G	Schools Secondary	318
H	Block Resource Cantres	26
I	Cluster Resource Centres	171
	TOTAL	2767

