AUDIT REPORT
FINANCIAL YEAR
2021-22

SAMAGRA SHIKSHA, MIZORAM
MCDONALD HILL, ZARKAWT
AIZAWL, MIZORAM

PREPARED BY

NITISH AGARWALLA& COMPANY

Chartered Accountants

Chaltlang, Venglai,

House of Late V.L Rema (Retd Chief Engg. P & E)

Near Office of CommisionerFor Person with Disbilities

Ph:09864785485/09485140615/0389-2399210

E-mail-agarwallanitish@gmail.com

SAMAGRA SHIKSHA

Name of the State: Mizoram

UTILIZATION CERTIFICATE **(CONSOLIDATED Gen & Cap)** UNDER SAMAGRA SHIKSHA FOR THE YEAR ENDED 31.03.2022

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 01.04.2021					
1	Cash & Bank	34,06,31,051.00	57,94,81,809.00	4,90,19,354.00	96,91,32,214.00	43,34,01,879.00
2	Fund in Transit, if any	-	-	-	-	-
3	Unadjusted Advances	-	-	-	-	2,97,71,493.00
4	**Sub-Total (a) Opening Balance**	**34,06,31,051.00**	**57,94,81,809.00**	**4,90,19,354.00**	**96,91,32,214.00**	**46,31,73,372.00**
5	Funds Received from Govt. of India (MoE, GoI)	1,05,95,98,000.00	48,18,76,000.00	25,53,40,000.00	**1,79,68,14,000.00**	1,88,55,02,000.00
6	Funds Received from State Govt.	11,83,84,000.00	5,85,99,000.00	2,83,71,000.00	**20,53,54,000.00**	21,20,16,000.00
7	Bank Interest	48,79,877.00	-	67,063.00	49,46,940.00	66,31,678.00
8	Miscellaneous Income/Receipts	99,95,405.00	-	-	99,95,405.00	-
9	**Sub-Total (b)**	**1,19,28,57,282.00**	**54,04,75,000.00**	**28,37,78,063.00**	**2,01,71,10,345.00**	**2,10,41,49,678.00**
10	**Grand Total (a+b)**	**1,53,34,88,333.00**	**1,11,99,56,809.00**	**33,27,97,417.00**	**2,98,62,42,559.00**	**2,56,73,23,050.00**
	LESS AMOUNT					
11	Actual Expenditure During the Year 2021-22	1,11,64,33,434.00	68,18,73,869.00	21,61,34,852.00	2,01,44,42,155.00	1,59,81,90,836.00
12	**Sub-Total (c)**	**1,11,64,33,434.00**	**68,18,73,869.00**	**21,61,34,852.00**	**2,01,44,42,155.00**	**1,59,81,90,836.00**
13	**Total (a+b-c) = (d)**	**41,70,54,899.00**	**43,80,82,940.00**	**11,66,62,565.00**	**97,18,00,404.00**	**96,91,32,214.00**
14	Excess/ Deficit					-
15	**Unspent Balance as on 31.03.2022**					
(a)	Cash & Bank Balance	41,70,54,899.00	43,80,82,940.00	11,66,62,565.00	97,18,00,404.00	96,91,32,214.00
(b)	Outstanding Advances	-	-	-	-	-

It is certified that out of the total amount of Rs. 1,79,68,14,000/- (Rupees One Hundred Seventy Nine Crore Sixty Eight Lakh Fourteen Thousand only) sanctioned and received from MoE, Government of India during 2021-22, Rs. 20,53,54,000/- (Rupees Twenty Crore Fifty Three Lakh Fifty Four Thousand only) received from the Government of Mizoram, Rs. 49,46,940/- (Rupees Forty Nine Lakh Forty Six Thousand Nine Hundred Forty only) received on account of Bank Interest, Rs. 99,95,405 (Rupees Ninety Nine Lakh Ninety Five Thousand Four Hundred and Five only) received on account of Misc. Income, Rs. 96,91,32,214/- (Rupees Ninety Six Crore Ninety One Lakh Thirty Two Thousand Two Hundred Fourteen only) on account of Opening Cash and Bank balance, Fund in Transit and Unadjusted Advances , all totalling Rs. 2,98,62,42,559/- (Rupees Two Hundred Ninety Eight Crore Sixty Two Lakh Forty Two Thousand Five Hundred Fifty Nine only) , a sum of Rs. 2,01,44,42,155/- (Rupees Two Hundred and One Crore Forty Four Lakh Forty Two Thousand One Hundred Fifty Five only) has been utilized for the purpose for which it was sanctioned and the remaining unutilized balance of Rs. 97,18,00,404/- (Rupees Ninety Seven Crore Eighteen Lakh Four Hundred and Four only) has been carried forward to be utilized during the financial year 2022-23.

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

In terms of our Report of Even Date
For, NITISH AGARWALLA & COMPANY
Chartered Accountants
FRN. 329772E

CA. Nitish Agarwalla
Memb No. 305068
UDIN-23305068BGVKRB1363

Place: Aizawl
Date: 04.02.2023

Secretary
School Education Deptt.
Govt. of Mizoram

State Project Director
Samagra Shiksha Mizoram
Mizoram

State Project Director
Samagra Shiksha, Mizoram

SAMAGRA SHIKSHA

Name of the State: Mizoram

UTILIZATION CERTIFICATE **(GENERAL-ST)** UNDER SAMAGRA SHIKSHA FOR THE YEAR ENDED 31.03.2022

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 01.04.2021					
1	Cash & Bank	-9,34,304.00	12,30,47,785.00	18,75,544.00	12,39,89,025.00	-9,92,75,094.00
2	Fund in Transit, if any				-	-
3	Unadjusted Advances	-	-	-	-	-
4	**Sub-Total (a) Opening Balance**	**-9,34,304.00**	**12,30,47,785.00**	**18,75,544.00**	**12,39,89,025.00**	**-9,92,75,094.00**
5	**Funds Received from Govt. of India (MoE, GoI)**					1,45,22,11,000.00
	F.No. 35-1/2020-IS-16(ST) of 27.5.2021	27,84,77,000.00			27,84,77,000.00	
	F.No. 35-2/2020-IS-16(ST) of 27.5.2021		14,16,40,000.00		14,16,40,000.00	
	F.No. 35-3/2021-IS-16(ST) of 27.5.2021			7,84,02,000.00	7,84,02,000.00	
	F.No. 35-1/2020-IS-16(ST) of 22.2.2022	51,22,62,000.00			51,22,62,000.00	
	F.No. 35-2/2020-IS-16(ST) of 22.2.2022		14,21,48,000.00		14,21,48,000.00	
	F.No. 35-3/2021-IS-16(ST) of 22.2.2022			2,58,48,000.00	2,58,48,000.00	
	F.No. 35-1/2021-IS-16(ST) of 31.3.2022	26,49,00,000.00			26,49,00,000.00	
	F.No. 35-1/2021-IS-16(ST) of 31.3.2022			4,57,42,000.00	4,57,42,000.00	
	Sub-Total	**1,05,56,39,000.00**	**28,37,88,000.00**	**14,99,92,000.00**	**1,48,94,19,000.00**	**1,45,22,11,000.00**
6	**Funds Received from State Govt.**					16,36,42,000.00
	No. G.24014/1/2018-EDN of 9.11.2021	3,09,42,000.00			3,09,42,000.00	
	No. G.24014/1/2018-EDN of 9.11.2021		1,57,38,000.00		1,57,38,000.00	
	No. G.20016/2/2021-FBT of 26.11.2021			87,11,000.00	87,11,000.00	
	No. G.24014/2/2019-EDN/Pt of 9.3.2022	5,69,18,000.00			5,69,18,000.00	
	No. G.24014/2/2019-EDN/Pt of 9.3.2022		1,57,94,000.00		1,57,94,000.00	
	No. G.24015/8/2022-EDN/Pt of 17.8.2022			50,82,000.00	50,82,000.00	
	G.24014/4/2020-EDN of 9.6.2021	3,00,09,000.00			3,00,09,000.00	
	No.G.20016/2/2021-FBT of 26.11.2021			28,72,000.00	28,72,000.00	
	Sub-Total	**11,78,69,000.00**	**3,15,32,000.00**	**1,66,65,000.00**	**16,60,66,000.00**	**16,36,42,000.00**
7	Bank Interest	48,79,877.00	-	67,063.00	49,46,940.00	66,31,678.00
8	Miscellaneous Income/Receipts	99,95,405.00		-	99,95,405.00	-
9	**Sub-Total (b)**	**1,18,83,83,282.00**	**31,53,20,000.00**	**16,67,24,063.00**	**1,67,04,27,345.00**	**1,62,24,84,678.00**
10	**Grand Total (a+b)**	**1,18,74,48,978.00**	**43,83,67,785.00**	**16,85,99,607.00**	**1,79,44,16,370.00**	**1,52,32,09,584.00**
	LESS AMOUNT					
11	Actual Expenditure During the Year 2021-22	1,06,29,63,220.00	46,09,84,837.00	14,09,28,322.00	1,66,48,76,379.00	1,39,92,20,559.00
12	**Sub-Total (c)**	**1,06,29,63,220.00**	**46,09,84,837.00**	**14,09,28,322.00**	**1,66,48,76,379.00**	**1,39,92,20,559.00**
13	**Total (a+b-c) = (d)**	**12,44,85,758.00**	**-2,26,17,052.00**	**2,76,71,285.00**	**12,95,39,991.00**	**12,39,89,025.00**
14	Excess/ Deficit				-	-
15	**Unspent Balance as on 31.03.2022**					
(a)	Cash & Bank Balance	12,44,85,758.00	-2,26,17,052.00	2,76,71,285.00	**12,95,39,991.00**	**12,39,89,025.00**
(b)	Outstanding Advances				-	-

It is certified that out of the total amount of Rs. 1,48,94,19,000/- (Rupees One Hundred Forty Eight Crore Ninety Four Lakh Nineteen Thousand only) sanctioned and received from Government of India during 2021-22 Rs. 16,60,66,000/- (Rupees Sixteen Crore Sixty Lakh Sixty Six Thousand only) received from the Government of Mizoram, Rs. 49,46,940/- (Rupees Forty Nine Lakh Forty Six Thousand Nine Hundred Forty only) received on account of Bank Interest, Rs. 99,95,405/- (Rupees Ninety Nine Lakh Ninety Five Thousand Four Hundred and Five only) received on account of Misc. Income, Rs. 12,39,89,025/- (Rupees Twelve Crore Thirty Nine Lakh Eighty Nine Thousand and Twenty Five only) on account of Opening Cash and Bank balance, Fund in Transit and Unadjusted Advances all Totalling Rs. 1,79,44,16,370/- (Rupees One Hundred Seventy Nine Crore Forty Four Lakh Sixteen Thousand Three Hundred Seventy only) , a sum of Rs. 1,66,48,76,379/- (Rupees One Hundred Sixty Six Crore Forty Eight Lakh Seventy Six Thousand Three Hundred Seventy Nine only) , has been utilized for the purpose for which it was sanctioned and the remaining balance of Rs. 12,95,39,991/- (Rupees Tweleve Crore Ninety Five Lakh Thirty Nine Thousand Nine Hundred Ninety One only) has been carried forward to be utilized during the financial year 2022-23.

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

In terms of our Report of Even Date
For, NITISH AGARWALLA & COMPANY
Chartered Accountants
FRN. 329772E

CA. Nitish Agarwalla
Memb No. 305068

Place: Aizawl
Date: 04.02.2023

Secretary
School Education Deptt.
Govt. of Mizoram

State Project Director
Samagra Shiksha Mizoram
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 31.03.2022

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 01.04.2021					
1	Cash & Bank	-	-	-	-	-
2	Fund in Transit, if any				-	-
3	Unadjusted Advances	-	-	-	-	-
4	**Sub-Total (a) Opening Balance**	-	-	-	-	-
5	**Funds Received from Govt. of India (MoE, GoI)**					6,72,000.00
	Sub-Total	-	-	-	-	**6,72,000.00**
6	**Funds Received from State Govt.**					-
	G.24014/10/2019-EDN of 4.10.2021	75,000.00	-	-	75,000.00	
	Sub-Total	**75,000.00**	-	-	**75,000.00**	-
7	Bank Interest				-	-
8	Miscellaneous Income/Receipts				-	-
9	**Sub-Total (b)**	**75,000.00**	-	-	**75,000.00**	**6,72,000.00**
10	**Grand Total (a+b)**	**75,000.00**	-	-	**75,000.00**	**6,72,000.00**
	LESS AMOUNT					
11	Actual Expenditure During the Year 2021-22	75,000.00			75,000.00	6,72,000.00
12	**Sub-Total (c)**	**75,000.00**	-	-	**75,000.00**	**6,72,000.00**
13	**Total (a+b-c) = (d)**	-	-	-	-	-
14	Excess/ Deficit				-	-
15	**Unspent Balance as on 31.03.2022**					
(a)	Cash & Bank Balance	-	-	-	-	-
(b)	Outstanding Advances				-	-

It is certified that out of the total amount of Rs. 0/- (Rupees Nil only) sanctioned and received from Government of India during 2021-22, Rs. 75,000/- (Rupees Seventy Five Thousand only) received from the Government of Mizoram, Rs. Nil (Rupees Nil only) received on account of Bank Interest, Rs. Nil (Rupees Nil only) received on account of Misc. Income, Rs. Nil (Rupees Nil only) on account of Opening Cash and Bank balance, Fund in Transit and Unadjusted Advances . all Totalling Rs. 75,000/- (Rupees Seventy Five Thousand only) , a sum of Rs. 75,000/- (Rupees Seventy Five Thousand only) has been utilized for the purpose for which it was sanctioned and the remaining unutilized balance of Rs. Nil (Rupees Nil only) has been carried forward to be utilized during the financial year 2022-23.

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

In terms of our Report of Even Date

For, NITISH AGARWALLA & COMPANY

Chartered Accountants

FRN. 329772E

CA. Nitish Agarwalla

Memb No. 305068

Place: Aizawl

Date: 04.02.2023

Secretary
School Education Deptt.
Govt. of Mizoram

State Project Director

Samagra Shiksha Mizoram

Mizoram

State Project Director
Samagra Shiksha, Mizoram

SAMAGRA SHIKSHA

Name of the State: Mizoram

UTILIZATION CERTIFICATE **(GENERAL-GEN)** UNDER SAMAGRA SHIKSHA FOR THE YEAR ENDED 31.03.2022

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 01.04.2021					
1	Cash & Bank	-	-	-	-	-
2	Fund in Transit, if any				-	-
3	Unadjusted Advances	-	-	-	-	-
4	**Sub-Total (a) Opening Balance**	-	-	-	-	-
5	**Funds Received from Govt. of India (MoE, GoI)**					1,86,89,000.00
	F.No. 35-1/2021-IS-16(GEN) of 31.3.2022		9,48,33,000.00		9,48,33,000.00	
	Sub-Total	-	**9,48,33,000.00**	-	**9,48,33,000.00**	**1,86,89,000.00**
6	**Funds Received from State Govt.**					1,64,82,000.00
	Sub-Total	-	-	-	-	**1,64,82,000.00**
7	Bank Interest				-	-
8	Miscellaneous Income/Receipts				-	-
9	**Sub-Total (b)**	-	**9,48,33,000.00**	-	**9,48,33,000.00**	**3,51,71,000.00**
10	**Grand Total (a+b)**	-	**9,48,33,000.00**	-	**9,48,33,000.00**	**3,51,71,000.00**
	LESS AMOUNT					
11	Actual Expenditure During the Year 2021-22	-	9,48,33,000.00	-	9,48,33,000.00	3,51,71,000.00
12	**Sub-Total (c)**	-	**9,48,33,000.00**	-	**9,48,33,000.00**	**3,51,71,000.00**
13	**Total (a+b-c) = (d)**	-	-	-	-	-
14	Excess/ Deficit				-	-
15	**Unspent Balance as on 31.03.2022**					
(a)	Cash & Bank Balance	-	-	-	-	-
(b)	Outstanding Advances				-	-

It is certified that out of the total amount of Rs. 9,48,33,000/- (Rupees Nine Crore Forty Eight Lakh Thirty Three Thousand only) sanctioned and received from Government of India during 2021-22 , Rs. Nil/- (Rupees Nil only) received from the Government of Mizoram, Rs. Nil (Rupees Nil only) received on account of Bank Interest, Rs. Nil (Rupees Nil only) received on account of Misc. Income, Rs. Nil (Rupees Nil only) on account of Opening Cash and Bank balance, Fund in Transit and Unadjusted Advances , all totalling Rs. 9,48,33,000/- (Rupees Nine Crore Forty Eight Lakh Thirty Three Thousand only), a sum of Rs. 9,48,33,000/- (Rupees Nine Crore Forty Eight Lakh Thirty Three Thousand only) has been utilized for the purpose for which it was sanctioned and the remaining unutilized balance of Rs. Nil (Rupees Nil only) has been carried forward to be utilized during the financial year 2022-23.

Certified that we have satisfied ourself that the conditions on which the Grants-in-Aid sanctioned have been fully fulfilled and that we have

Kinds of checks exercised:

i) Audited Statement of Accounts (Copy enclosed)

ii) Utilisation Certificate from DPOs

iii) Progress Report

In terms of our Report of Even Date

For, NITISH AGARWALLA & COMPANY

Chartered Accountants,

FRN. 329772E

CA. Nitish Agarwalla

Memb No. 305068

Place: Aizawl

Date: 04.02.2023

Secretary
School Education Deptt.
Govt. of Mizoram

State Project Director
Samagra Shiksha Mizoram
Mizoram

State Project Director
Samagra Shiksha, Mizoram

SAMAGRA SHIKSHA

Name of the State: Mizoram

UTILIZATION CERTIFICATE **(GENERAL-SAP)** UNDER SAMAGRA SHIKSHA FOR THE YEAR ENDED 31.03.2022

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 01.04.2021					
1	Cash & Bank	-	-	-	-	-
2	Fund in Transit, if any				-	-
3	Unadjusted Advances	-	-	-	-	-
4	**Sub-Total (a) Opening Balance**	-	-	-	-	-
5	**Funds Received from Govt. of India (MoE, GoI)**					57,97,000.00
	F.No. 35-1/2020-IS-16(SAP) of 22.2.2022	39,59,000.00			39,59,000.00	
	F.No. 35-2/2020-IS-16(SAP) of 22.2.2022		7,12,000.00		7,12,000.00	
	Sub-Total	**39,59,000.00**	**7,12,000.00**	-	**46,71,000.00**	**57,97,000.00**
6	**Funds Received from State Govt.**					6,44,000.00
	No. G.24014/2/2019-EDN/Pt of 9.3.2022	4,40,000.00			4,40,000.00	
	No. G.24014/2/2019-EDN/Pt of 9.3.2022		79,000.00		79,000.00	
	Sub-Total	**4,40,000.00**	**79,000.00**	-	**5,19,000.00**	**6,44,000.00**
7	Bank Interest				-	-
8	Miscellaneous Income/Receipts				-	-
9	**Sub-Total (b)**	**43,99,000.00**	**7,91,000.00**	-	**51,90,000.00**	**64,41,000.00**
10	**Grand Total (a+b)**	**43,99,000.00**	**7,91,000.00**	-	**51,90,000.00**	**64,41,000.00**
	LESS AMOUNT					
11	Actual Expenditure During the Year 2021-22	43,99,000.00	7,91,000.00		51,90,000.00	64,41,000.00
12	**Sub-Total (c)**	**43,99,000.00**	**7,91,000.00**	-	**51,90,000.00**	**64,41,000.00**
13	**Total (a+b-c) = (d)**	-	-	-	-	-
14	Excess/ Deficit				-	-
15	**Unspent Balance as on 31.03.2022**					
(a)	Cash & Bank Balance	-	-	-	-	-
(b)	Outstanding Advances				-	-

It is certified that out of the total amount of Rs. 46,71,000/- (Rupees Forty Six Lakh Seventy One Thousand only) sanctioned and received from MoE, Government of India during 2021-22 , Rs. 5,19,000/- (Rupees Five Lakh Nineteen Thousand only) received from the Government of Mizoram, Rs. Nil (Rupees Nil only) received on account of Bank Interest, Rs. Nil (Rupees Nil only) received on account of Misc. Income, Rs. Nil (Rupees Nil only) on account of Opening Cash and Bank balance, Fund in Transit and Unadjusted Advances , all Totalling Rs. 51,90,000/- (Rupees Fifty One Lakh Ninety Thousand only), a sum of Rs. 51,90,000/- (Rupees Fifty One Lakh Ninety Thousand only)has been utilized for the purpose for which it was sanctioned and the remaining unutilized balance of Rs. Nil (Rupees Nil only) has been carried forward to be utilized during the financial year 2022-23.

Certified that we have satisfied ourself that the conditions on which the Grants-in-Aid sanctioned have been fully fulfilled and that we have

Kinds of checks exercised:

i) Audited Statement of Accounts (Copy enclosed)

ii) Utilisation Certificate from DPOs

iii) Progress Report

In terms of our Report of Even Date
For, NITISH AGARWALLA & COMPANY
Chartered Accountants
FRN. 329772E

CA. Nitish Agarwalla
Memb No. 305068

Place: Aizawl
Date: 04.02.2023

Secretary
School Education Deptt.
Govt. of Mizoram

State Project Director
Samagra Shiksha Mizoram
Mizoram

State Project Director
Samagra Shiksha, Mizoram

SAMAGRA SHIKSHA

Name of the State: Mizoram

UTILIZATION CERTIFICATE **(CAPITAL-ST)** UNDER SAMAGRA SHIKSHA FOR THE YEAR ENDED 31.03.2022

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 01.04.2021					
1	Cash & Bank	34,15,65,355.00	14,29,01,242.00	4,71,43,810.00	53,16,10,407.00	44,45,96,197.00
2	Fund in Transit, if any	-	-	-	-	-
3	Unadjusted Advances	-	-	-	-	2,19,07,000.00
4	**Sub-Total (a) Opening Balance**	**34,15,65,355.00**	**14,29,01,242.00**	**4,71,43,810.00**	**53,16,10,407.00**	**46,65,03,197.00**
5	**Funds Received from Govt. of India (MoE, GoI)**					16,40,86,000.00
	F.No. 35-1/2021-IS-16(ST) of 31.3.2022		10,25,43,000.00		10,25,43,000.00	
	F.No. 35-3/2021-IS-16(SAP) of 22.2.2022			3,26,14,000.00	3,26,14,000.00	
	F.No. 35-1/2021-IS-16(ST)of 31.3.2022			7,27,34,000.00	7,27,34,000.00	
					-	
	Sub-Total	-	**10,25,43,000.00**	**10,53,48,000.00**	**20,78,91,000.00**	**16,40,86,000.00**
6	**Funds Received from State Govt.**					1,82,31,000.00
	No.G.20016/2/2021-FBT of 26.11.2021			36,24,000.00	36,24,000.00	
	G.24015/8/2022-EDN of 20.7.2022			80,82,000.00	80,82,000.00	
	Sub-Total	-	-	**1,17,06,000.00**	**1,17,06,000.00**	**1,82,31,000.00**
7	Bank Interest				-	-
8	Miscellaneous Income/Receipts				-	-
9	**Sub-Total (b)**	-	**10,25,43,000.00**	**11,70,54,000.00**	**21,95,97,000.00**	**18,23,17,000.00**
10	**Grand Total (a+b)**	**34,15,65,355.00**	**24,54,44,242.00**	**16,41,97,810.00**	**75,12,07,407.00**	**64,88,20,197.00**
	LESS AMOUNT					
11	Actual Expenditure During the Year 2021-22	4,89,96,214.00	12,52,65,032.00	7,52,06,530.00	24,94,67,776.00	11,72,09,790.00
12	**Sub-Total (c)**	**4,89,96,214.00**	**12,52,65,032.00**	**7,52,06,530.00**	**24,94,67,776.00**	**11,72,09,790.00**
13	**Total (a+b-c) = (d)**	**29,25,69,141.00**	**12,01,79,210.00**	**8,89,91,280.00**	**50,17,39,631.00**	**53,16,10,407.00**
14	Excess/ Deficit				-	-
15	**Unspent Balance as on 31.03.2022**					
(a)	Cash & Bank Balance	29,25,69,141.00	12,01,79,210.00	8,89,91,280.00	**50,17,39,631.00**	**53,16,10,407.00**
(b)	Outstanding Advances				-	-

It is certified that out of the total amount of Rs. 20,78,91,000/- (Rupees Twenty Crore Seventy Eight Lakh Ninety One Thousand only) sanctioned and received from MoE, Government of India during 2021-22 , Rs. 1,17,06,000/- (Rupees One Crore Seventeen Lakh SIx Thousand only) received from the Government of Mizoram, Rs. Nil (Rupees Nil only) received on account of Bank Interest, Rs. Nil (Rupees Nil only) received on account of Misc. Income, Rs. 53,16,10,407/- (Rupees Fifty Three Crore Sixteen Lakh Ten Thousand Four Hundred and Seven only) on account of Opening Cash and Bank balance, Fund in Transit and Unadjusted Advances , all Totalling Rs. 75,12,07,407/- (Rupees Seventy Five Crore Twelve Lakh Seven Thousand Four Hundred and Seven only) , a sum of Rs. 24,94,67,776/- (Rupees Twenty Four Crore Ninety Four lakh Sixty Seven Thousand Seven Hundred Seventy Six only) has been incurred/ utilized for the purpose for which it was sanctioned and the remaining unutilized balance of Rs. 50,17,39,631/- (Rupees Fifty Crore Seventeen Lakh Thirty Nine Thousand Six Hundred Thirty One only) has been carried forward to be utilized during the financial year 2022-23.

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

Kinds of checks exercised:

i) Audited Statement of Accounts (Copy enclosed)

ii) Utilisation Certificate from DPOs

iii) Progress Report

In terms of our Report of Even Date
For, NITISH AGARWALLA & COMPANY
Chartered Accountants
FRN. 329772E

CA. Nitish Agarwalla
Memb No. 305068

Place: Aizawl
Date: 04.02.2023

Secretary
School Education Deptt.
Govt. of Mizoram

State Project Director
Samagra Shiksha Mizoram
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 31.03.2022

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 01.04.2021					
1	Cash & Bank	-	-	-	-	-
2	Fund in Transit, if any				-	-
3	Unadjusted Advances	-	-	-	-	-
4	**Sub-Total (a) Opening Balance**	-	-	-	-	-
5	**Funds Received from Govt. of India (MoE, GoI)**					-
					-	
	Sub-Total	-	-	-	-	-
6	**Funds Received from State Govt.**					-
					-	
	Sub-Total	-	-	-	-	-
7	Bank Interest				-	-
8	Miscellaneous Income/Receipts				-	-
9	**Sub-Total (b)**	-	-	-	-	-
10	**Grand Total (a+b)**	-	-	-	-	-
	LESS AMOUNT					
11	Actual Expenditure During the Year 2021-22				-	-
12	**Sub-Total (c)**	-	-	-	-	-
13	**Total (a+b-c) = (d)**	-	-	-	-	-
14	Excess/ Deficit				-	-
15	**Unspent Balance as on 31.03.2022**					
(a)	Cash & Bank Balance	-	-	-	-	-
(b)	Outstanding Advances				-	-

It is certified that out of the total amount of Rs. Nil (Rupees Nil only) sanctioned and received from MoE, Government of India during 2021-22, Rs. Nil (Rupees Nil only) received from the Government of Mizoram, Rs. Nil (Rupees Nil only) received on account of Bank Interest, Rs. Nil (Rupees Nil only) received on account of Misc. Income, Rs. Nil (Rupees Nil only) on account of Opening Cash and Bank balance, Fund in Transit and Unadjusted Advances, all Totalling Rs. Nil (Rupees Nil only) , a sum of Rs. Nil (Rupees Nil only) has been utilized for the purpose for which it was sanctioned and the remaining unutilized balance of Rs. Nil (Rupees Nil only)has been carried forward to be utilized during the financial year 2022-23.

Certified that we have satisfied ourself that the conditions on which the Grants-in-Aid sanctioned have been fully fulfilled and that

Kinds of checks exercised:

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

In terms of our Report of Even Date
For, NITISH AGARWALLA & COMPANY
Chartered Accountants
FRN. 329772E

CA. Nitish Agarwalla
Memb No. 305068

Place: Aizawl
Date: 04.02.2023

Secretary
School Education Deptt.
Govt. of Mizoram

State Project Director
Samagra Shiksha Mizoram
Mizoram

State Project Director
Samagra Shiksha, Mizoram

SAMAGRA SHIKSHA

Name of the State: Mizoram

UTILIZATION CERTIFICATE **(CAPITAL-GEN)** UNDER SAMAGRA SHIKSHA FOR THE YEAR ENDED 31.03.2022

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 01.04.2021					
1	Cash & Bank	-	31,35,32,782.00	-	31,35,32,782.00	8,80,80,776.00
2	Fund in Transit, if any				-	-
3	Unadjusted Advances	-	-	-	-	78,64,493.00
4	**Sub-Total (a) Opening Balance**	-	**31,35,32,782.00**	-	**31,35,32,782.00**	**9,59,45,269.00**
5	**Funds Received from Govt. of India (MoE, GoI)**					24,40,47,000.00
	Sub-Total	-	-	-	-	**24,40,47,000.00**
6	**Funds Received from State Govt.**					1,30,17,000.00
	G.20016/2/2021-FBT of 10.12.2021		1,89,83,000.00		1,89,83,000.00	
	G.24014/10/2019-EDN of 4.10.2021		80,05,000.00		80,05,000.00	
	Sub-Total	-	**2,69,88,000.00**	-	**2,69,88,000.00**	**1,30,17,000.00**
7	Bank Interest				-	-
8	Miscellaneous Income/Receipts				-	-
9	**Sub-Total (b)**	-	**2,69,88,000.00**	-	**2,69,88,000.00**	**25,70,64,000.00**
10	**Grand Total (a+b)**	-	**34,05,20,782.00**	-	**34,05,20,782.00**	**35,30,09,269.00**
	LESS AMOUNT					
11	Actual Expenditure During the Year 2021-22	-	-	-	-	3,94,76,487.00
12	**Sub-Total (c)**	-	-	-	-	**3,94,76,487.00**
13	**Total (a+b-c) = (d)**	-	**34,05,20,782.00**	-	**34,05,20,782.00**	**31,35,32,782.00**
14	Excess/ Deficit				-	-
15	**Unspent Balance as on 31.03.2022**					
(a)	Cash & Bank Balance	-	34,05,20,782.00	-	**34,05,20,782.00**	**31,35,32,782.00**
(b)	Outstanding Advances				-	-

It is certified that out of the total amount of Rs. Nil/- (Rupees Nil only) sanctioned and received from MoE, Government of India during 2021-22 , Rs. 2,69,88,000/- (Rupees Two Crore Sixty Nine Lakh Eighty Eight Thousand only) received from the Government of Mizoram,Rs. Nil (Rupees Nil only) received on account of Bank Interest, Rs. Nil (Rupees Nil only) received on account of Misc. Income, Rs. 31,35,32,782/- (Rupees Thirty One Crore Thirty Five Lakh Thirty Two Thousand Seven Hundred Eighty Two only) on account of Opening Cash and Bank balance, Fund in Transit and Unadjusted Advances , all Totalling Rs. 34,05,20,782/- (Rupees Thirty Four Crore Five Lakh Twenty Thousand Seven Hundred Eighty Two only) , a sum of Rs. Nil/- (Rupees Nil only) has been utilized for the purpose for which it was sanctioned and the remaining unutilized balance of Rs. 34,05,20,782/- (Rupees Thirty Four Crore Five Lakh Twenty Thousand Seven Hundred Eighty Two only) has been carried forward to be utilized during the financial year 2022-23.

Certified that we have satisfied ourself that the conditions on which the Grants-in-Aid sanctioned have been fully fulfilled and that we have

Kinds of checks exercised:

i) Audited Statement of Accounts (Copy enclosed)

ii) Utilisation Certificate from DPOs

iii) Progress Report

In terms of our Report of Even Date

For, NITISH AGARWALLA & COMPANY

Chartered Accountants

FRN. 329772E

CA. Nitish Agarwalla

Memb No. 305068

Place: Aizawl

Date: 04.02.2023

Secretary
School Education Deptt.
Govt. of Mizoram

State Project Director
Samagra Shiksha Mizoram
Mizoram

State Project Director
Samagra Shiksha, Mizoram

SAMAGRA SHIKSHA

Name of the State: Mizoram

UTILIZATION CERTIFICATE **(CAPITAL-SAP)** UNDER SAMAGRA SHIKSHA FOR THE YEAR ENDED 31.03.2022

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 01.04.2021					
1	Cash & Bank	-	-	-	-	-
2	Fund in Transit, if any				-	-
3	Unadjusted Advances	-	-	-	-	-
4	**Sub-Total (a) Opening Balance**	-	-	-	-	-
5	**Funds Received from Govt. of India (MoE, GoI)**					-
	Sub-Total	-	-	-	-	-
6	**Funds Received from State Govt.**					-
					-	
	Sub-Total	-	-	-	-	-
7	Bank Interest				-	-
8	Miscellaneous Income/Receipts				-	-
9	**Sub-Total (b)**	-	-	-	-	-
10	**Grand Total (a+b)**	-	-	-	-	-
	LESS AMOUNT					
11	Actual Expenditure During the Year 2021-22				-	-
12	**Sub-Total (c)**	-	-	-	-	-
13	**Total (a+b-c) = (d)**	-	-	-	-	-
14	Excess/ Deficit				-	-
15	**Unspent Balance as on 31.03.2022**					
(a)	Cash & Bank Balance	-	-	-	-	-
(b)	Outstanding Advances				-	-

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 2021-22 , Rs. Nil (Rupees Nil only) received from the Government of Mizoram,Rs. Nil (Rupees Nil only) received on account of Bank Interest, Rs. Nil (Rupees Nil only) received on account of Misc. Income,Rs. Nil (Rupees Nil only) on account of Opening Cash and Bank balance, Fund in Transit and Unadjusted Advances, all totalling Rs. Nil (Rupees Nil only), a sum of Rs. Nil (Rupees Nil only) has been utilized for the purpose for which it was sanctioned and the remaining unutilized balance of Rs. Nil (Rupees Nil only) has been carried forward to be utilized during the financial year 2022-23.

Certified that we have satisfied ourself that the conditions on which the Grants-in-Aid sanctioned have been fully fulfilled and that

Kinds of checks exercised:

i) Audited Statement of Accounts (Copy enclosed)

ii) Utilisation Certificate from DPOs

iii) Progress Report

In terms of our Report of Even Date

For, NITISH AGARWALLA & COMPANY

Chartered Accountants

FRN. 329772E

CA. Nitish Agarwalla

Memb No. 305068

Place: Aizawl

Date: 04.02.2023

Secretary
School Education Deptt.
Govt. of Mizoram

State Project Director
Samagra Shiksha Mizoram
Mizoram

State Project Director
Samagra Shiksha, Mizoram

NITISH AGARWALLA& COMPANY.
Chartered Accountants

M-C/3, ChaltlangVenglai, House of Late V.L. Rema,
Near Office of Commissioner for person with Disabilities
(PWD Office), Aizawl—796012, Mizoram
Ph: 0389-2399210, 9485140615, 09864785485
Email: agarwallanitish@gmail.com

SAMARGA 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 2021-22 for the Elementary Education(EE), Secondary Education (SE) and the Teacher Education (TE) and the inputs from the District Audit Reports, we are satisfied that the procurement procedure prescribed in the manual on financial statement 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, NITISH AGARWALLA & COMPANY
Chartered Accountants
FRN: 329772E

FRN 329772E

CA NITISH AGARWALLA
Proprietor
Mem No. 305068

Place: Aizawl
Date: 04.02.2023

NITISH AGARWALLA& COMPANY.
Chartered Accountants

M-C/3, ChaltlangVenglai, House of Late V.L. Rema,
Near Office of Commissioner for person with Disabilities
(PWD Office), Aizawl—796012, Mizoram
Ph: 0389-2399210, 9485140615, 09864785485
Email: agarwallanitish@gmail.com

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 Financial Statements as at March 31st 2022, the Consolidated Balance Sheet as at March 31st 2022 and the Consolidated Income and Expenditure Accounts and Consolidated Receipt and Payments Accounts for the year ended on 31st March, 2022, and 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, 2022 and of its financial performance of the year ended in accordance with the accounting standards issued by the Institute of Chartered Acccountants of India (ICAI).

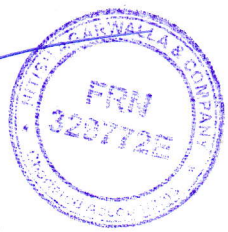
Basis for Opinion

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 our 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.



NITISH AGARWALLA& COMPANY.
Chartered Accountants

M-C/3, ChaltlangVenglai, House of Late V.L. Rema,
Near Office of Commissioner for person with Disabilities
(PWD Office), Aizawl—796012, Mizoram
Ph: 0389-2399210, 9485140615, 09864785485
Email: agarwallanitish@gmail.com

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 statement 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. Misstatement 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 decision of users taken on the basis of the financial statements.

Report on other Legal and Regulatory Requirements:
Further, we report that

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

For, NITISH AGARWALLA & COMPANY
Chartered Accountants
FRN: 329772E

FRN 329772E

Place: Aizawl
Date: 04.02.2023

CA NITISH AGARWALLA
Proprietor
Mem No. 305068
UDIN-23305068BGVKRC6494

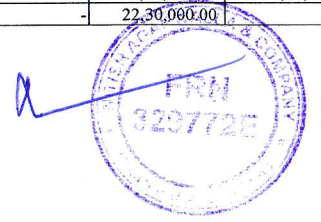
SAMAGRA SHIKSHA
DISTRICT PROJECT OFFICE
CONSOLIDATED FINANCIAL STATEMENT
for the year ended 31st March, 2022

Name of District: Mizoram
Year ending: 31/03/2022

SOURCE AND APPLICATION OF FUNDS

	Opening Balance:	Amount Rupees in Lakh			
		EE	SE	TE	Total
a)	Cash in Hand (SPO)	7,68,707.00	-	18,26,322.00	**25,95,029.00**
b)	Cash at Bank (SPO)	36,24,87,741.00	49,78,53,379.00	4,71,93,032.00	**90,75,34,152.00**
c)	Cash in hand DPO/DIET	3,21,980.00	58,989.00	-	**3,80,969.00**
d)	Cash at bank DPO:	-2,64,54,452.00	8,19,40,283.00	-	**5,54,85,831.00**
e)	Cash in hand BRCs:	16,47,578.00	-	-	**16,47,578.00**
f)	Cash at bank BRCs:	18,59,497.00	-3,70,842.00	-	**14,88,655.00**
g)	Cash in hand CRCs:	-	-	-	-
h)	Cash at bank CRCs:	-	-	-	-
i)	Unsettled Advances DPO:	-	-	-	-
	Total	**34,06,31,051.00**	**57,94,81,809.00**	**4,90,19,354.00**	**96,91,32,214.00**
Sources (Receipts)					
a)	Samagra Fund received				-
b)	Government of India	1,05,95,98,000.00	48,18,76,000.00	25,53,40,000.00	1,79,68,14,000.00
c)	Government of Mizoram	11,83,84,000.00	5,85,99,000.00	2,83,71,000.00	20,53,54,000.00
e)	Bank Interest at SPO	29,90,786.00	-	-	29,90,786.00
f)	Bank Interest DPO	18,89,091.00	-	67,063.00	19,56,154.00
g)	Bank Interest BRCs		-	-	-
h)	Bank Interest CRCs		-	-	-
i)	Bank Interest SMCs			-	-
k)	Other Receipt for SNA			-	-
l)	Other receipt	99,95,405.00	-	-	99,95,405.00
	Total	**1,19,28,57,282.00**	**54,04,75,000.00**	**28,37,78,063.00**	**2,01,71,10,345.00**
	Total fund available	**1,53,34,88,333.00**	**1,11,99,56,809.00**	**33,27,97,417.00**	**2,98,62,42,559.00**

	Applications (Expenditures)	PAB Approved Outlay 2021-22				Expenditures				Balance/ Savings
		EE	SE	TE	Total	EE	SE	TE	Total	as per PAB
1	Opening of New Schools (NR) Including Splillover	60,00,000.00	38,21,16,600.00		38,81,16,600.00	-	4,52,513.00	-	4,52,513.00	38,76,64,087.00
2	Opening of New Schools (Recurring)		9,40,00,000.00		9,40,00,000.00	-	8,12,84,849.00	-	8,12,84,849.00	1,27,15,151.00
3	Netaji Subhash Chandra Vidhyalaya (NR)	9,75,000.00	37,95,000.00		47,70,000.00	9,75,000.00	37,95,000.00	-	47,70,000.00	-
4	Netaji Subhash Chandra Vidhyalaya (Recurring)	3,49,83,750.00	2,91,22,500.00		6,41,06,250.00	1,30,82,658.00	1,19,62,500.00	-	2,50,45,158.00	3,90,61,092.00
5	Strengthening of exisitng Schools including Spillover	37,52,61,000.00	12,55,23,300.00		50,07,84,300.00	1,64,33,650.00	6,69,61,520.00	-	8,33,95,170.00	41,73,89,130.00
6	Transport Escort Facility	12,90,000.00	13,53,000.00		26,43,000.00	-	-	-	-	26,43,000.00
7	Uniform Grant	5,45,01,000.00			5,45,01,000.00	5,45,00,400.00	-	-	5,45,00,400.00	600.00
8	Free Textbook	3,03,73,300.00			3,03,73,300.00	3,03,73,300.00	-	-	3,03,73,300.00	-
9	Special Training	1,89,13,500.00			1,89,13,500.00	96,05,013.00	-	-	96,05,013.00	93,08,487.00
10	Community Mobilization	99,67,500.00	14,13,000.00		1,13,80,500.00	22,67,278.00	1,50,000.00	-	24,17,278.00	89,63,222.00
11	Support to SCPCR	1,10,750.00			1,10,750.00	1,10,750.00	-	-	1,10,750.00	-
12	Project Innovation	59,96,810.00	9,87,150.00		69,83,960.00	51,73,000.00	3,81,950.00	-	55,54,950.00	14,29,010.00
13	Project Innovation (State Specific)	95,75,000.00	20,00,000.00		1,15,75,000.00	54,97,350.00	11,75,000.00	-	66,72,350.00	49,02,650.00
14	Rangotsav	22,30,000.00			22,30,000.00	22,30,000.00	-	-	22,30,000.00	-



15	Learning enhancement Programme (LEP)	38,44,000.00	29,71,000.00		68,15,000.00	38,44,000.00	13,18,606.00	-	51,62,606.00	16,52,394.00
16	Composite School Grant	4,39,90,000.00	79,10,000.00		5,19,00,000.00	4,38,85,000.00	79,10,000.00	-	5,17,95,000.00	1,05,000.00
17	Library Grant	1,85,79,000.00	48,35,000.00		2,34,14,000.00	1,85,79,000.00	48,35,000.00	-	2,34,14,000.00	-
18	RAA	29,70,008.00	17,65,500.00		47,35,508.00	9,18,968.00	5,97,010.00	-	15,15,978.00	32,19,530.00
19	ICT@Schools (NR) including Spillover including Spillover	1,28,90,000.00	4,82,40,000.00		6,11,30,000.00	-	4,82,40,000.00	-	4,82,40,000.00	1,28,90,000.00
20	ICT@Schools (R)	55,20,000.00	21,60,000.00		76,80,000.00	6,08,710.00	9,51,400.00	-	15,60,110.00	61,19,890.00
21	Support for Pre-Primary (NR)	3,14,45,000.00			3,14,45,000.00	3,14,37,564.00	-	-	3,14,37,564.00	7,436.00
22	Support for Pre-Primary (R)	99,30,000.00			99,30,000.00	99,30,000.00	-	-	99,30,000.00	-
23	Academic Support through BRC	9,98,80,000.00			9,98,80,000.00	9,92,28,175.00	-	-	9,92,28,175.00	6,51,825.00
24	Academic Support through CRC	6,84,00,000.00			6,84,00,000.00	5,75,89,286.00	-	-	5,75,89,286.00	1,08,10,714.00
25	Foundation Literacy and Numeracy (FLN)	3,43,22,600.00			3,43,22,600.00	7,86,000.00	-	-	7,86,000.00	3,35,36,600.00
26	Formation of PMU	1,60,00,000.00			1,60,00,000.00	74,45,340.00	-	-	74,45,340.00	85,54,660.00
27	Financial Support for Teachers	55,34,46,000.00	18,49,20,000.00		73,83,66,000.00	55,59,80,386.00	18,28,90,854.00	-	73,88,71,240.00	-5,05,240.00
29	KGBV (NR)	1,50,000.00	75,000.00		2,25,000.00	1,50,000.00	74,999.00	-	2,24,999.00	1.00
30	KGBV (R)	30,77,400.00	16,86,300.00		47,63,700.00	9,69,338.00	2,08,440.00	-	11,77,778.00	35,85,922.00
31	Rani Laxmi	41,15,000.00	15,60,000.00		56,75,000.00	-	-	-	-	56,75,000.00
32	Special Project for Equity	18,82,000.00			18,82,000.00	18,82,000.00	-	-	18,82,000.00	-
33	Inclusive Education	1,40,24,390.00	1,74,06,240.00		3,14,30,630.00	1,21,97,332.00	1,49,99,605.00	-	2,71,96,937.00	42,33,693.00
35	Sports and Physical education	1,57,65,000.00	78,50,000.00		2,36,15,000.00	1,57,65,000.00	78,50,000.00	-	2,36,15,000.00	-
36	MIS	2,86,188.00			2,86,188.00	-	-	-	-	2,86,188.00
37	MMER	11,33,58,000.00			11,33,58,000.00	11,00,41,996.00	-	-	11,00,41,996.00	33,16,004.00
38	Open Schooling System		54,68,000.00		54,68,000.00	-	-	-	-	54,68,000.00
39	Kala Utsav		11,00,000.00		11,00,000.00	-	7,49,180.00	-	7,49,180.00	3,50,820.00
40	Band Competition		5,00,000.00		5,00,000.00	-	-	-	-	5,00,000.00
41	Training of Teachers		37,06,000.00		37,06,000.00	-	-	-	-	37,06,000.00
42	Hindi Teachers Salary		25,12,80,000.00		25,12,80,000.00	-	20,73,98,131.00	-	20,73,98,131.00	4,38,81,869.00
43	Vocational Education (NR) including Spillover		94,19,800.00		94,19,800.00	-	57,41,000.00	-	57,41,000.00	36,78,800.00
44	Vocational Education R		4,03,58,982.00		4,03,58,982.00	-	3,19,46,312.00	-	3,19,46,312.00	84,12,670.00
45	Financial Support for TEI			11,35,48,432.00	11,35,48,432.00	-	-	11,35,48,432.00	11,35,48,432.00	-
48	DIKSHA			13,25,000.00	13,25,000.00	-	-	-	-	13,25,000.00
49	Programme and Activities			2,85,00,000.00	2,85,00,000.00	-	-	1,33,79,890.00	1,33,79,890.00	1,51,20,110.00
50	Technology Support R			21,60,000.00	21,60,000.00	-	-	-	-	21,60,000.00
51	Annual Grant			1,95,00,000.00	1,95,00,000.00	-	-	1,40,00,000.00	1,40,00,000.00	55,00,000.00
52	Assessment Cell			35,00,000.00	35,00,000.00	-	-	-	-	35,00,000.00
53	Civil Works for TEIs including Spillover			16,37,46,000.00	16,37,46,000.00	-	-	7,52,06,530.00	7,52,06,530.00	8,85,39,470.00
54	Technology Support (NR) including Spillover			30,16,000.00	30,16,000.00	-	-	-		
55	Depositted to Consolidated Fund				-	49,46,940.00	-		49,46,940.00	-49,46,940.00
	Total	**1,60,40,52,196.00**	**1,23,35,22,372.00**	**33,52,95,432.00**	**3,17,28,70,000.00**	**1,11,64,33,434.00**	**68,18,73,869.00**	**21,61,34,852.00**	**2,01,44,42,155**	**1,15,54,11,845**

	Closing balances:	EE	SE	TE	TOTAL
a)	**Balance at Bank**	**41,70,54,899.00**	**43,80,82,940.00**	**11,66,62,565.00**	**97,18,00,404.00**

In terms of our Report of Even Date
For, NITISH AGARWALLA & COMPANY
Chartered Accountants
FRN. 329772E

CA. Nitish Agarwalla
Memb No. 305068

Place: Aizawl
Date: 04.02.2023

State Project Director
Samagra Shiksha Mizoram
Mizoram, Aizawl

State Project Director
Samagra Shiksha, Mizoram

Samagra Shiksha Mizoram

Aizawl, Mizoram

BALANCE SHEET AS ON 31st March, 2022

Name of Scheme: Samagra Shiksha Mizoram

Amount in Rs.

LIABILITIES							ASSETS						
		CURRENT YEAR 2018-19				Previous Year Details attached			CURRENT YEAR 2018-19				Previous Year Details attached
Particulars	SCH	EE	SE	TE	TOTAL		Particulars	SCH	EE	SE	TE	TOTAL	
Capital Fund :							**Fixed Assets :**						
Opening Balance :		2,58,73,68,944.00	1,99,82,34,377.00	16,14,08,544.00	**4,74,70,11,865.00**	4,11,28,12,925.00	Civil Works:						
					-		i) Opening Balance						
					-		a) Civil Works		2,15,88,57,444.00	1,41,72,21,670.00	11,23,89,191.00	**3,68,84,68,305.00**	3,56,02,28,207.00
					-		Addition during the year		1,64,33,650.00	6,74,14,033.00	-	**8,38,47,683.00**	12,82,40,097.89
					-		b) Furniture		26,67,838.00	5,25,436.00		**31,93,274.00**	31,93,274.00
					-		c) Vehicle		9,16,039.00			**9,16,039.00**	9,16,039.00
					-		d) Equipment		8,11,50,571.00	10,05,462.00		**8,21,56,033.00**	8,21,56,033.00
					-		e) NPEGE:		7,46,000.00			**7,46,000.00**	7,46,000.00
					-		f) KGBV		24,00,000.00			**24,00,000.00**	24,00,000.00
					-								
					-								
					-								
Add: Excess of Income over Expenditure	-	9,28,57,497.00	-	6,76,43,212.00	**16,05,00,709.00**	63,41,98,940.28	**Current Assets :**						
Less : Excess of Expenditure over Income			7,39,84,836.00		**7,39,84,836.00**		Advance outstanding						
					-		a) Civil Works						
					-		**Closing balances:**		41,70,54,899.00	43,80,82,940.00	11,66,62,565.00	**97,18,00,404.00**	96,91,32,214.00
					-								
					-								
TOTAL		**2,68,02,26,441.00**	**1,92,42,49,541.00**	**22,90,51,756.00**	**4,83,35,27,738.00**	**4,74,70,11,865.28**	TOTAL		**2,68,02,26,441.00**	**1,92,42,49,541.00**	**22,90,51,756.00**	**4,83,35,27,738.00**	**4,74,70,11,864.89**

In terms of our Report of Even Date
For, NITISH AGARWALLA & COMPANY
Chartered Accountants
FRN. 329772E

CA. Nitish Agarwalla
Memb No. 305068

Place: Aizawl
Date: 04.02.2023

State Project Director
Samagra Shiksha Mizoram
Mizoram, Aizawl

State Project Director
Samagra Shiksha, Mizora

Samagra Shiksha Mizoram
Aizawl, Mizoram

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st March, 2022

Name of Scheme: Samagra Shiksha Mizoram

Amount in Rs.

EXPENDITURE							INCOME						
CURRENT YEAR 2021-22						Previous Year (details attached)	CURRENT YEAR 2021-22						Previous Year (details attached)
Particulars	Sch	EE	SE	TE	TOTAL		Particulars	Sch	EE	SE	TE	TOTAL	
Opening of New Schools (NR) Including Splillover		-		-		-	Fund Received:						
Opening of New Schools (Recurring)		-	8,12,84,849.00	-	8,12,84,849.00	2,29,52,431.00	Funds Received From Govt of India		1,05,95,98,000.00	48,18,76,000.00	25,53,40,000.00	1,79,68,14,000.00	1,88,55,02,000.00
Netaji Subhash Chandra Vidhyalaya (NR)		9,75,000.00	37,95,000.00	-	47,70,000.00	-	Funds Received From State Govt		11,83,84,000.00	5,85,99,000.00	2,83,71,000.00	20,53,54,000.00	21,20,16,000.00
Netaji Subhash Chandra Vidhyalaya (Recurring)		1,30,82,658.00	1,19,62,500.00	-	2,50,45,158.00	1,03,03,118.00						-	
							Interest:						
							Interest:						
Uniform Grant		5,45,00,400.00	-	-	5,45,00,400.00	5,55,76,200.00	SPO		29,90,786.00	-	-	29,90,786.00	29,73,279.00
Free Textbook		3,03,73,301.00	-	-	3,03,73,301.00	3,05,97,000.00	DPO		18,89,091.00	-	67,063.00	19,56,154.00	33,44,180.00
Special Training		96,05,013.00	-	-	96,05,013.00	1,30,85,628.00	BRC		-	-	-	-	3,14,219.00
Community Mobilization		22,67,278.00	1,50,000.00	-	24,17,278.00	19,73,400.00	Other Receipt for SNA		99,95,405.00	-	-	99,95,405.00	-
Support to SCPCR		1,10,750.00	-	-	1,10,750.00	-						-	
Project Innovation		51,73,000.00	3,81,950.00	-	55,54,950.00	5,21,227.00						-	
Project Innovation (State Specific)		54,97,350.00	11,75,000.00	-	66,72,350.00	-						-	
Rangotsav		22,30,000.00	-	-	22,30,000.00	-						-	
Learning enhancement Programme (LEP)		38,44,000.00	13,18,606.00	-	51,62,606.00	5,78,500.00						-	
Composite School Grant		4,38,85,000.00	79,10,000.00	-	5,17,95,000.00	6,40,87,500.00						-	
Library Grant		1,85,79,000.00	48,35,000.00	-	2,34,14,000.00	1,89,24,999.00						-	
RAA		9,18,968.00	5,97,010.00	-	15,15,978.00	8,52,980.00						-	
ICT@Schools (NR) including Spillover including Spillover		-	4,82,40,000.00	-	4,82,40,000.00	2,04,79,600.00						-	
ICT@Schools (R)		6,08,710.00	9,51,400.00	-	15,60,110.00	-						-	
Support for Pre-Primary (NR)		3,14,37,564.00	-	-	3,14,37,564.00	-						-	
Support for Pre-Primary (R)		99,30,000.00	-	-	99,30,000.00	80,20,000.00						-	
Academic Support through BRC		9,92,28,175.00	-	-	9,92,28,175.00	9,70,76,203.00						-	
Academic Support through CRC		5,75,89,286.00	-	-	5,75,89,286.00	5,61,24,418.00						-	
Foundation Literacy and Numeracy (FLN)		7,86,000.00	-	-	7,86,000.00	-						-	
Formation of PMU		74,45,340.00	-	-	74,45,340.00	-						-	
Financial Support for Teachers		55,59,80,386.00	18,28,90,854.00	-	73,88,71,240.00	71,35,60,010.00						-	
KGBV (NR)		1,50,000.00	74,999.00	-	2,24,999.00	-						-	
KGBV (R)		9,69,338.00	2,08,440.00	-	11,77,778.00	10,62,000.00						-	
Rani Laxmi		-	-	-	-	-						-	
Special Project for Equity		18,82,000.00	-	-	18,82,000.00	2,61,44,000.00						-	
Inclusive Education		1,21,97,332.00	1,49,99,605.00	-	2,71,96,937.00	2,20,57,013.00						-	
Sports and Physical education		1,57,65,000.00	78,50,000.00	-	2,36,15,000.00	2,50,25,000.00						-	
MIS		-	-	-	-	-						-	
MMER		11,00,41,996.00	-	-	11,00,41,996.00	9,48,48,791.00						-	
Open Schooling System		-	-	-	-	-						-	
Kala Utsav		-	7,49,180.00	-	7,49,180.00	2,96,866.00						-	
Band Competition		-	-	-	-	-						-	
Training of Teachers		-	-	-	-	4,12,842.00						-	
Balance Carried Forward		**1,09,50,52,845.00**	**36,93,74,393.00**	-	**1,46,44,27,238.00**	**1,28,45,59,726.00**	**Balance Carried Forward**		**1,19,28,57,282.00**	**54,04,75,000.00**	**28,37,78,063.00**	**2,01,71,10,345.00**	**2,10,41,49,678.00**

Balance Brought Forward		**1,09,50,52,845.00**	**36,93,74,393.00**	-	**1,46,44,27,238.00**	**1,28,45,59,726.00**	**Balance Brought Forward**		**1,19,28,57,282.00**	**54,04,75,000.00**	**28,37,78,063.00**	**2,01,71,10,345.00**	**2,10,41,49,678.00**
Hindi Teachers Salary		-	20,73,98,131.00	-	20,73,98,131.00	-						-	
Vocational Education (NR) including Spillover		-	57,41,000.00	-	57,41,000.00	79,66,580.00						-	
Vocational Education R		-	3,19,46,312.00	-	3,19,46,312.00	1,34,57,416.00						-	
Financial Support for TEI		-	-	11,35,48,431.00	11,35,48,431.00	13,61,05,041.00						-	
DIKSHA		-	-	-	-	8,61,975.00						-	
Programme and Activities		-	-	1,33,79,890.00	1,33,79,890.00	1,80,00,000.00						-	
Technology Support R		-	-	-	-	-						-	
Annual Grant		-	-	1,40,00,000.00	1,40,00,000.00	90,00,000.00						-	
Assessment Cell		-	-	-	-	-						-	
Civil Works for TEIs including Spillover		-	-	7,52,06,530.00	7,52,06,530.00	-						-	
Technology Support (NR) including Spillover		-	-	-	-	-						-	
Depositted to Consolidated Fund		49,46,940.00	-	-	49,46,940.00	-						-	
					-							-	
					-							-	
Excess of Income over Expenditure		**9,28,57,497.00**		**6,76,43,212.00**	**16,05,00,709.00**	**63,41,98,940.00**	**Excess of Expenditure over Income**			**7,39,84,836.00**		**7,39,84,836.00**	
					-							-	
TOTAL		**1,19,28,57,282.00**	**61,44,59,836.00**	**28,37,78,063.00**	**2,09,10,95,181.00**	**2,10,41,49,678.00**	**TOTAL**		**1,19,28,57,282.00**	**61,44,59,836.00**	**28,37,78,063.00**	**2,09,10,95,181.00**	**2,10,41,49,678.00**
									-	-	-	-	-

In terms of our Report of Even Date
For, NITISH AGARWALLA & COMPANY
Chartered Accountants
FRN. 329772E

NITISH AGARWALLA & COMPANY FRN 329772E Chartered Accountants

CA. Nitish Agarwalla
Memb No. 305068

Place: Aizawl
Date: 04.02.2023

State Project Director
Samagra Shiksha Mizoram
Mizoram, Aizawl

State Project Director
Samagra Shiksha, Mizor

Samagra Shiksha Mizoram
Aizawl, Mizoram
RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31st March, 2022

Amount in Rs.

Name of Scheme: Samagra Shiksha Mizoram

RECEIPTS						PAYMENTS					
CURRENT YEAR 2021-22					Previous Year Details attached	CURRENT YEAR 2021-22					Previous Year Details attached
PARTICULARS	EE	SE	TE	TOTAL		PARTICULARS	EE	SE	TE	TOTAL	
Opening Balance :						Opening of New Schools (NR) Including Splillover	-	452,513.00	-	452,513.00	
Cash in Hand (SPO)	768,707.00	-	1,826,322.00	2,595,029.00	1,581,064.00	Opening of New Schools (Recurring)	-	81,284,849.00	-	81,284,849.00	22,952,431.00
Cash at Bank (SPO)	362,487,741.00	497,853,379.00	47,193,032.00	907,534,152.00	348,107,187.00	Netaji Subhash Chandra Vidhyalaya (NR)	975,000.00	3,795,000.00	-	4,770,000.00	
Cash in hand DPO/DIET	321,980.00	58,989.00	-	380,969.00	1,785,560.00	Netaji Subhash Chandra Vidhyalaya (Recurring)	13,082,658.00	11,962,500.00	-	25,045,158.00	10,303,118.00
Cash at bank DPO:	-26,454,452.00	81,940,283.00	-	55,485,831.00	75,672,426.00	Strengthening of exisitng Schools including Spillover	16,433,650.00	66,961,520.00	-	83,395,170.00	128,240,098.00
Cash in hand BRCs:	1,647,578.00	-	-	1,647,578.00	3,713,600.00	Transport Escort Facility	-	-	-	-	
Cash at bank BRCs:	1,859,497.00	-370,842.00	-	1,488,655.00	2,542,041.00	Uniform Grant	54,500,400.00	-	-	54,500,400.00	55,576,200.00
Cash in hand CRCs:	-	-	-	-		Free Textbook	30,373,300.00	-	-	30,373,300.00	30,597,000.00
Cash at bank CRCs:	-	-	-	-		Special Training	9,605,013.00	-	-	9,605,013.00	13,085,628.00
Unsettled Advances					29,771,493.00	Community Mobilization	2,267,278.00	150,000.00	-	2,417,278.00	1,973,400.00
						Support to SCPCR	110,750.00	-	-	110,750.00	
						Project Innovation	5,173,000.00	381,950.00	-	5,554,950.00	521,227.00
Fund Received:						Project Innovation (State Specific)	5,497,350.00	1,175,000.00	-	6,672,350.00	
Funds Received From Govt of India	1,059,598,000.00	481,876,000.00	255,340,000.00	1,796,814,000.00	1,885,502,000.00	Rangotsav	2,230,000.00	-	-	2,230,000.00	
Funds Received From State Govt	118,384,000.00	58,599,000.00	28,371,000.00	205,354,000.00	212,016,000.00	Learning enhancement Programme (LEP)	3,844,000.00	1,318,606.00	-	5,162,606.00	578,500.00
						Composite School Grant	43,885,000.00	7,910,000.00	-	51,795,000.00	64,087,500.00
Interest:						Library Grant	18,579,000.00	4,835,000.00	-	23,414,000.00	18,924,999.00
SPO	2,990,786.00	-	-	2,990,786.00	2,973,279.00	RAA	918,968.00	597,010.00	-	1,515,978.00	852,980.00
DPO	1,889,091.00	-	67,063.00	1,956,154.00	3,344,180.00	ICT@Schools (NR) including Spillover including Spillover	-	48,240,000.00	-	48,240,000.00	20,479,600.00
BRC	-	-	-	-	314,219.00	ICT@Schools (R)	608,710.00	951,400.00	-	1,560,110.00	
Other Receipts	9,995,405.00	-	-	9,995,405.00		Support for Pre-Primary (NR)	31,437,564.00	-	-	31,437,564.00	
						Support for Pre-Primary (R)	9,930,000.00	-	-	9,930,000.00	8,020,000.00
						Academic Support through BRC	99,228,175.00	-	-	99,228,175.00	97,076,203.00
						Academic Support through CRC	57,589,286.00	-	-	57,589,286.00	56,124,418.00
						Foundation Literacy and Numeracy (FLN)	786,000.00	-	-	786,000.00	
						Formation of PMU	7,445,340.00	-	-	7,445,340.00	
						Financial Support for Teachers	555,980,386.00	182,890,854.00	-	738,871,240.00	713,560,010.00
						KGBV (NR)	150,000.00	74,999.00	-	224,999.00	
						KGBV (R)	969,338.00	208,440.00	-	1,177,778.00	1,062,000.00
						Rani Laxmi	-	-	-	-	
						Special Project for Equity	1,882,000.00	-	-	1,882,000.00	26,144,000.00
						Inclusive Education	12,197,332.00	14,999,605.00	-	27,196,937.00	22,057,013.00
						Sports and Physical education	15,765,000.00	7,850,000.00	-	23,615,000.00	25,025,000.00
						MIS	-	-	-	-	
						MMER	110,041,996.00	-	-	110,041,996.00	94,848,791.00
						Open Schooling System	-	-	-	-	
						Kala Utsav	-	749,180.00	-	749,180.00	296,866.00
						Band Competition	-	-	-	-	
						Training of Teachers	-	-	-	-	412,842.00
						Hindi Teachers Salary	-	207,398,131.00	-	207,398,131.00	
						Vocational Education (NR) including Spillover	-	5,741,000.00	-	5,741,000.00	7,966,580.00
						Vocational Education R	-	31,946,312.00	-	31,946,312.00	13,457,416.00
						Financial Support for TEI	-	-	113,548,432.00	113,548,432.00	136,105,041.00
						DIKSHA	-	-	-	-	861,975.00
						Programme and Activities	-	-	13,379,890.00	13,379,890.00	18,000,000.00
						Technology Support R	-	-	-	-	
						Annual Grant	-	-	14,000,000.00	14,000,000.00	9,000,000.00
						Assessment Cell	-	-	-	-	
Balance Carried Forward	**1,533,488,333.00**	**1,119,956,809.00**	**332,797,417.00**	**2,986,242,559.00**	**2,567,323,049.00**	**Balance Carried Forward**	**1,111,486,494.00**	**681,873,869.00**	**140,928,322.00**	**1,934,288,685.00**	**1,598,190,836.00**

FRN 329172E

Balance Brought Forward	**1,53,34,88,333.00**	**1,11,99,56,809.00**	**33,27,97,417.00**	**2,98,62,42,559.00**	**2,56,73,23,049.00**	**Balance Brought Forward**	**1,11,14,86,494.00**	**68,18,73,869.00**	**14,09,28,322.00**	**1,93,42,88,685.00**	**1,59,81,90,836.00**
						Civil Works for TEIs including Spillover	-	-	7,52,06,530.00	7,52,06,530.00	
						Technology Support (NR) including Spillover	-	-	-	-	
						Deposited to Consolidated Fund	49,46,940.00	-	-	49,46,940.00	
						Closing Balance:	41,70,54,899.00	43,80,82,940.00	11,66,62,565.00	97,18,00,404.00	96,91,32,213.00
TOTAL	**1,53,34,88,333.00**	**1,11,99,56,809.00**	**33,27,97,417.00**	**2,98,62,42,559.00**	**2,56,73,23,049.00**	**TOTAL**	**1,53,34,88,333.00**	**1,11,99,56,809.00**	**33,27,97,417.00**	**2,98,62,42,559.00**	**2,56,73,23,049.00**
							-	-	-	-	-

In terms of our Report of Even Date
For, NITISH AGARWALLA & COMPANY
Chartered Accountants
FRN. 329772E

FRN 329772E
Chartered Accountants

CA. Nitish Agarwalla
Memb No. 305068

Place: Aizawl
Date: 04.02.2023

State Project Director
Samagra Shiksha Mizoram
Mizoram

State Project Director
Samagra Shiksha, Mizora

Samagra Shiksha Mizoram (EE)
Aizawl, Mizoram
District-wise Expenditure 2021-22

Name of Scheme: Samagra Shiksha, Mizoram

Amount in Rs.

Sl. No.	Intervention	Aizawl	Champhai	Hnahthial	Khawzawl	Kolasib	Lawngtlai	Lunglei	Mamit	Saitual	Serchhip	Siaha	SPO	Mizoram Total
1	Opening of New Schools (NR) Including Splillover	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Opening of New Schools (Recurring)	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Netaji Subhash Chandra Vidhyalaya (NR)	-	-	-	-	-	-	-	-	-	-	-	9,75,000.00	**9,75,000.00**
4	Netaji Subhash Chandra Vidhyalaya (Recurring)	12,85,000.00	12,45,000.00	-	-	10,65,762.00	28,54,000.00	9,27,419.00	25,77,877.00	12,95,000.00	8,40,000.00	9,12,600.00	80,000.00	**1,30,82,658.00**
5	Strengthening of exisitng Schools including Spillover	-	-	-	-	-	-	19,21,257.00	38,76,805.00	-	16,35,588.00	90,00,000.00	-	**1,64,33,650.00**
6	Transport Escort Facility	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Uniform Grant	85,93,800.00	37,40,400.00	16,62,600.00	18,81,000.00	45,06,000.00	99,21,000.00	77,44,800.00	68,47,200.00	25,45,800.00	20,80,800.00	49,77,000.00	-	**5,45,00,400.00**
8	Free Textbook	4,73,200.00	2,67,500.00	1,50,000.00	1,50,000.00	2,80,350.00	5,87,300.00	4,40,000.00	3,96,250.00	1,90,000.00	2,00,000.00	3,27,050.00	2,69,11,650.00	**3,03,73,300.00**
9	Special Training	21,27,806.00	2,22,348.00	2,50,000.00	2,68,500.00	5,97,420.00	30,32,000.00	11,80,299.00	9,64,640.00	1,13,000.00	-	6,84,000.00	1,65,000.00	**96,05,013.00**
10	Community Mobilization	4,20,860.00	1,41,350.00	1,00,000.00	-	1,83,240.00	3,23,500.00	3,02,327.00	3,32,500.00	1,26,251.00	1,17,250.00	-	2,20,000.00	**22,67,278.00**
11	Support to SCPCR	-	-	-	-	-	-	-	-	-	-	-	1,10,750.00	**1,10,750.00**
12	Project Innovation	94,640.00	56,500.00	19,700.00	32,000.00	94,800.00	1,82,500.00	-	84,960.00	-	62,400.00	85,500.00	44,60,000.00	**51,73,000.00**
13	Project Innovation (State Specific)	-	-	-	-	-	-	-	-	-	-	-	54,97,350.00	**54,97,350.00**
14	Rangotsav	-	-	-	-	-	-	-	-	-	-	-	22,30,000.00	**22,30,000.00**
15	Learning enhancement Programme (LEP)	-	-	-	-	-	-	-	-	-	-	-	38,44,000.00	**38,44,000.00**
16	Composite School Grant	71,60,000.00	29,85,000.00	13,10,000.00	14,90,000.00	36,15,000.00	77,60,000.00	64,25,000.00	53,00,000.00	20,75,000.00	18,10,000.00	39,55,000.00	-	**4,38,85,000.00**
17	Library Grant	-	-	-	-	-	-	-	1,74,700.00	-	-	-	1,84,04,300.00	**1,85,79,000.00**
18	RAA	97,050.00	30,805.00	25,000.00	1,20,270.00	31,010.00	-	-	39,690.00	27,710.00	-	1,50,020.00	3,97,413.00	**9,18,968.00**
19	ICT@Schools (NR) including Spillover including Spillover	-	-	-	-	-	-	-	-	-	-	-	-	-
20	ICT@Schools (R)	84,000.00	-	-	36,000.00	9,000.00	-	-	63,000.00	-	-	-	4,16,710.00	**6,08,710.00**
21	Support for Pre-Primary (NR)	-	-	-	-	-	-	-	-	-	-	-	3,14,37,564.00	**3,14,37,564.00**
22	Support for Pre-Primary (R)	-	-	-	-	-	-	-	-	-	-	-	99,30,000.00	**99,30,000.00**
23	Academic Support through BRC	1,67,60,000.00	74,20,000.00	39,80,000.00	36,80,000.00	76,59,840.00	1,48,45,000.00	1,19,40,000.00	1,06,80,000.00	73,03,335.00	70,00,000.00	73,60,000.00	6,00,000.00	**9,92,28,175.00**
24	Academic Support through CRC	1,67,24,286.00	40,80,000.00	17,50,000.00	21,50,000.00	29,00,000.00	55,50,000.00	66,50,000.00	56,45,000.00	38,50,000.00	41,40,000.00	38,50,000.00	3,00,000.00	**5,75,89,286.00**
25	Foundation Literacy and Numeracy (FLN)	-	-	-	-	-	-	-	-	-	-	-	7,86,000.00	**7,86,000.00**
26	Formation of PMU	-	-	-	-	-	-	-	-	-	-	-	74,45,340.00	**74,45,340.00**
27	Financial Support for Teachers	6,48,62,296.00	3,17,53,961.00	1,46,11,120.00	2,29,35,600.00	6,24,18,479.00	9,58,90,116.00	10,13,01,100.00	9,26,40,307.00	1,30,21,189.00	1,46,90,086.00	3,89,01,132.00	29,55,000.00	**55,59,80,386.00**
28	KGBV (NR)	-	-	-	-	-	-	-	-	-	-	-	1,50,000.00	**1,50,000.00**
29	KGBV (R)	-	-	-	-	-	-	9,69,338.00	-	-	-	-	-	**9,69,338.00**
30	Rani Laxmi	-	-	-	-	-	-	-	-	-	-	-	-	-
31	Special Project for Equity	-	-	-	-	-	-	-	-	-	-	-	18,82,000.00	**18,82,000.00**
32	Inclusive Education	19,15,030.00	6,76,960.00	5,43,380.00	4,29,500.00	11,24,600.00	23,08,220.00	19,55,320.00	14,08,970.00	2,26,060.00	6,82,635.00	7,70,607.00	1,56,050.00	**1,21,97,332.00**
33	Sports and Physical education	-	-	-	5,70,000.00	-	-	-	-	-	-	-	1,51,95,000.00	**1,57,65,000.00**
34	MIS	-	-	-	-	-	-	-	-	-	-	-	-	-
35	MMER	88,02,916.00	60,25,000.00	35,19,516.00	37,31,408.00	58,58,319.00	76,00,000.00	92,71,475.00	75,83,492.00	31,43,945.00	55,68,373.00	75,96,105.00	4,13,41,447.00	**11,00,41,996.00**
36	Deposited to Consolidated Fund												49,46,940.00	**49,46,940.00**
	Total	**12,94,00,884.00**	**5,86,44,824.00**	**2,79,21,316.00**	**3,74,74,278.00**	**9,03,43,820.00**	**15,08,53,636.00**	**15,10,28,335.00**	**13,86,15,391.00**	**3,39,17,290.00**	**3,88,27,132.00**	**7,85,69,014.00**	**18,08,37,514.00**	**1,11,64,33,434.00**

In terms of our Report of Even Date
For, NITISH AGARWALLA & COMPANY
Chartered Accountants
FRN. 329772E

CA. Nitish Agarwalla
Memb No. 305068

Place: Aizawl
Date: 04.02.2023

State Project Director
Samagra Shiksha Mizoram
Mizoram, Aizawl

State Project Director
Samagra Shiksha, Mizora

Samagra Shiksha Mizoram (SE)
Aizawl, Mizoram
District-wise Expenditure 2021-22

Name of Scheme: Samagra Shiksha, Mizoram

Amount in Rs.

Sl. No.	Intervention	Aizawl	Champhai	Hnahthial	Khawzawl	Kolasib	Lawngtlai	Lunglei	Mamit	Saitual	Serchhip	Siaha	SPO	Mizoram Total
1	Opening of New Schools (NR) Including	-	-	-	-	-	-	-	-	-	-	-	4,52,513.00	**4,52,513.00**
2	Opening of New Schools (Recurring)	1,11,92,857.00	52,27,018.00	42,60,000.00	28,07,000.00	67,08,000.00	63,06,001.00	86,33,148.00	1,01,83,421.00	1,10,74,753.00	14,25,000.00	1,28,42,411.00	6,25,240.00	**8,12,84,849.00**
3	Netaji Subhash Chandra Vidhyalaya (NR	-	-	-	-	-	-	-	-	-	-	-	37,95,000.00	**37,95,000.00**
4	Netaji Subhash Chandra Vidhyalaya (Rec	-	-	-	-	-	-	-	-	-	-	-	1,19,62,500.00	**1,19,62,500.00**
5	Strengthening of exisitng Schools including Spillover	95,78,531.00	71,29,706.00	20,28,104.00	81,28,530.00	-	83,57,486.00	53,22,243.00	1,51,74,687.00	1,00,18,333.00	10,950.00	12,12,950.00	-	**6,69,61,520.00**
6	Community Mobilization	-	-	-	-	-	-	-	-	-	-	-	1,50,000.00	**1,50,000.00**
7	Project Innovation	42,000.00	-	-	-	16,200.00	-	-	-	-	-	-	3,23,750.00	**3,81,950.00**
8	Project Innovation (State Specific)	-	-	-	-	-	-	-	-	-	-	-	11,75,000.00	**11,75,000.00**
9	Learning enhancement Programme (LEP)	-	-	-	-	-	-	-	-	-	-	-	13,18,606.00	**13,18,606.00**
10	Composite School Grant	22,45,000.00	5,20,000.00	3,70,000.00	2,10,000.00	6,00,000.00	6,85,000.00	10,75,000.00	7,55,000.00	5,40,000.00	5,60,000.00	3,50,000.00	-	**79,10,000.00**
11	Library Grant	-	-	-	-	-	-	-	-	-	-	-	48,35,000.00	**48,35,000.00**
12	RAA	31,095.00	10,705.00	25,000.00	50,000.00	65,935.00	50,000.00	-	23,090.00	16,205.00	40,450.00	50,000.00	2,34,530.00	**5,97,010.00**
13	ICT@Schools (NR) including Spillover including Spillover	-	-	-	-	-	-	-	-	-	-	-	4,82,40,000.00	**4,82,40,000.00**
14	ICT@Schools (R)	84,000.00	-	-	-	3,000.00	-	-	21,000.00	-	-	-	8,43,400.00	**9,51,400.00**
15	Financial Support for Teachers	2,24,57,843.00	99,79,200.00	37,20,000.00	36,78,710.00	2,56,15,200.00	1,93,57,300.00	3,55,15,567.00	2,20,35,354.00	1,27,94,500.00	1,20,11,680.00	1,39,25,500.00	18,00,000.00	**18,28,90,854.00**
16	KGBV (NR)	-	-	-	-	-	-	-	-	-	-	-	74,999.00	**74,999.00**
17	KGBV (R)	-	-	-	-	-	-	2,08,440.00	-	-	-	-	-	**2,08,440.00**
18	Inclusive Education	40,77,510.00	9,47,200.00	1,08,400.00	35,000.00	16,19,520.00	15,16,320.00	17,48,160.00	14,74,640.00	8,35,520.00	10,56,335.00	12,81,000.00	3,00,000.00	**1,49,99,605.00**
19	Sports and Physical education	-	-	-	2,25,000.00	-	-	-	-	-	-	-	76,25,000.00	**78,50,000.00**
20	Kala Utsav	72,850.00	25,000.00	50,000.00	50,000.00	49,945.00	68,150.00	50,000.00	50,000.00	25,000.00	39,500.00	-	2,68,735.00	**7,49,180.00**
21	Hindi Teachers Salary	3,30,79,350.00	1,95,13,000.00	1,14,50,000.00	1,18,67,450.00	2,60,58,000.00	95,51,000.00	2,43,97,738.00	2,83,71,432.00	1,98,70,161.00	2,10,50,000.00	21,90,000.00	-	**20,73,98,131.00**
22	Vocational Education (NR)	-	-	2,50,000.00	-	-	-	-	-	-	-	-	54,91,000.00	**57,41,000.00**
23	Vocational Education (R)	91,04,501.00	18,78,800.00	23,32,000.00	13,32,600.00	32,11,500.00	17,75,550.00	30,54,835.00	25,57,026.00	18,98,900.00	15,45,700.00	17,58,900.00	14,96,000.00	**3,19,46,312.00**
	Total	**9,19,65,537.00**	**4,52,30,629.00**	**2,45,93,504.00**	**2,83,84,290.00**	**6,39,47,300.00**	**4,76,66,807.00**	**8,00,05,131.00**	**8,06,45,650.00**	**5,70,73,372.00**	**3,77,39,615.00**	**3,36,10,761.00**	**9,10,11,273.00**	**68,18,73,869.00**

In terms of our Report of Even Date
For, NITISH AGARWALLA & COMPANY
Chartered Accountants
FRN 329772E

CA. Nitish Agarwalla
Membership No. 305068

Place: Aizawl
Date: 04.02.2023

State Project Director
Samagra Shiksha Mizoram
Mizoram, Aizawl

State Project Director
Samagra Shiksha, Mizoram

Samagra Shiksha Mizoram (TE)
Aizawl, Mizoram
District-wise Expenditure 2021-22

Amount in Rs.

Sl. No	Intervention	Aizawl	Champhai	Kolasib	Lawngtlai	Lunglei	Mamit	Saiha	Serchhip	SCERT	SPO	Mizoram Total
1	Financial Support for TEI	2,20,05,032.00	1,10,48,604.00	1,57,41,550.00	94,64,992.00	1,66,09,561.00	1,22,10,866.00	1,11,58,324.00	1,53,10,071.00	-	-	**11,35,49,000.00**
2	Programme and Activities	12,28,500.00	12,28,500.00	12,28,500.00	12,28,500.00	12,28,500.00	12,28,500.00	12,28,500.00	12,28,500.00	35,51,322.00	-	**1,33,79,322.00**
3	Annual Grant	15,00,000.00	15,00,000.00	15,00,000.00	15,00,000.00	15,00,000.00	15,00,000.00	15,00,000.00	15,00,000.00	20,00,000.00	-	**1,40,00,000.00**
4	Civil Works for TEIs including Spillover	-	-	-	-	-	-	-	-	-	7,52,06,530.00	**7,52,06,530.00**
	Total	**2,47,33,532.00**	**1,37,77,104.00**	**1,84,70,050.00**	**1,21,93,492.00**	**1,93,38,061.00**	**1,49,39,366.00**	**1,38,86,824.00**	**1,80,38,571.00**	**55,51,322.00**	**7,52,06,530.00**	**21,61,34,852.00**

In terms of our Report of Even Date
For, NITISH AGARWALLA & COMPANY
Chartered Accountants
FRN. 329772E

CA Nitish Agarwalla
Memb No. 305068

Place: Aizawl
Date: 04.02.2023

State Project Director
Samagra Shiksha Mizoram
Mizoram, Aizawl

State Project Director
Samagra Shiksha, Mizoram

NITISH AGARWALLA& COMPANY.
Chartered Accountants

M-C/3, ChaltlangVenglai, House of Late V.L. Rema,
Near Office of Commissioner for person with Disabilities
(PWD Office), Aizawl—796012, Mizoram
Ph: 0389-2399210, 9485140615, 09864785485
Email: agarwallanitish@gmail.com

Annexure 'A to the Independent Auditor's Report

1. **Significant accounting Policy**
   a) The Financial Statements are prepared in historical cost conventions under cash system
   b) Fixed assets are state as cost.
   c) No depreciation is provided in books of accounts.
   d) Stock of consumables and non-consumable item as on 31.03.2022 is treated as utilized.

2. **Notes on Account.**
   a) The financial statement are prepared in historical cost conventions under cash system.
   b) District wise bifurcation of fixed assets is not incorporated in accounts at SPO level.
   c) Opening capital in balance sheet is arrived at by taking the sum of closing capital as on 31.03.2021.
   d) Previous year's figures have been taken from Statutory Audit Report of the financial year 2020-2021.
   e) Incremental salary paid to Teachers out off 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 Statements.
   f) Bank balance is subject to reconciliations.

For, NITISH AGARWALLA & COMPANY
Chartered Accountants
FRN: 329772E

FRN 329772E

Place: Aizawl
Date: 04.02.2023

CA NITISH AGARWALLA
Proprietor
Mem No. 305068

NITISH AGARWALLA& COMPANY.
Chartered Accountants

M-C/3, ChaltlangVenglai, House of Late V.L. Rema,
Near Office of Commissioner for person with Disabilities
(PWD Office), Aizawl—796012, Mizoram
Ph: 0389-2399210, 9485140615, 09864785485
Email: agarwallanitish@gmail.com

AUDIT CERTIFICATE

TO WHOM IT MAY CONCERN

This is to certify that we have been appointed as Statutory Audit of Samagra Shiksha, Mizoram for the financial year 2021-22 vide letter no .G26011/1/2019-SPO(SS) Accordingly we have undertaken the said audit and our report dated 04.02.2023. for FY 2021-2022 has been handed over the State Project Director on 06.02.2023.

For, NITISH AGARWALLA & COMPANY
Chartered Accountants
FRN: 329772E

NITISH AGARWALLA & COMPANY FRN 329772E Chartered Accountants

CA NITISH AGARWALLA
Proprietor
Mem No. 305068

Place: Aizawl
Date: 04.02.2023

NITISH AGARWALLA& COMPANY.
Chartered Accountants

M-C/3, ChaltlangVenglai, House of Late V.L. Rema,
Near Office of Commissioner for person with Disabilities
(PWD Office), Aizawl—796012, Mizoram
Ph: 0389-2399210, 9485140615, 09864785485
Email: agarwallanitish@gmail.com

MANAGEMENT LETTER

To,

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

Subj : Management Letter-Audit for the year 2021-2022

Dear sir,

We have completed the audit accounts of **SAMAGRA SHIKSHIA, MIZORAM, Mc Donald Hill, Zarkawt, Aizawl-796007** for the financial year 2021-22 and have checked and verified the records of as detailed out in **Annexure-1** attached with management letter. In the context, we would like to place before you, the following SMC/SMDC wise, CRC wise, BRC wise, District wise and SPO level observations, comments and suggestions in addition to those appearing in our audit report of even date for your perusal and taking appropriate steps:

1. Give comments and observations on the Accounting Records, Systems and 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 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 details 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.

NITISH AGARWALLA& COMPANY.
Chartered Accountants

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None to report.

4. Communicate matters that have come to attention during the audit, which might have been a significant impact to 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.

For, NITISH AGARWALLA & COMPANY
Chartered Accountants
FRN: 329772E

CA NITISH AGARWALLA
Proprietor
Mem No. 305068

Place: Aizawl
Date: 10.10.2022

NITISH AGARWALLA& COMPANY.
Chartered Accountants

M-C/3, ChaltlangVenglai, House of Late V.L. Rema,
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SAMAGRA SHIKSHA, MIZORAM

AIZAWL, MIZORAM

ELEMENTARY/SECONDARY EDUCATION

OBSERVATIONS / SUGGESTIONS ON SPO AND CONSOLIDATED ACCOUNTS.

Annexure-1

1. In most of the case the bills of vendors does not indicate GST number and serial number bills for purchase of stocks both consumable & non-consumable.

2. Purchase of Goods & Services above certain amount is not done from registered GST suppliers.

3. 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. Physical verification report in respect of Fixed Assets and stock not produce for verification before us. Reconciliation of physical count balances of fixed assets not yet undertaken at SPO level.

5. District wise bifurcation of Fixed Assets not available at SPO level.

6. Following register as prescribed by manual on FM & P not maintained.
   a) Training and workshop programme.

7. Separate register for non consumable stock items not maintained properly.

8. Utilization Certificate is not received in Time.



NITISH AGARWALLA& COMPANY.
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9. Closing stock of Books, Stationery & Consumables on hand have not been physically verified.

10. 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, IGST Act.

11. Professional tax on salary payment is not paid in time in accordance with provisions of applicable law in the state.

For, NITISH AGARWALLA & COMPANY
Chartered Accountants
FRN: 329772E



CA NITISH AGARWALLA
Proprietor
Mem No. 305068

Place: Aizawl
Date: 04.02.2023

NITISH AGARWALLA& COMPANY.
Chartered Accountants

M-C/3, ChaltlangVenglai, House of Late V.L. Rema,
Near Office of Commissioner for person with Disabilities
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AIZAWL, MIZORAM

TEACHERS EDUCATION

OBSERVATIONS / SUGGESTIONS ON SPO AND CONSOLIDATED ACCOUNTS.

Annexure-1

1. The following books of accounts are not maintained in accordance with FMP Manual.
    a) Advance register
    b) Stock register
    c) Fixed Assets register

2. With respect to Salary, SCERT & DIETs received funds not only from Samagra Shiksha but also from other source of state's treasury, it is suggested that all the funds heads be separately maintained for exact demarcation of funds for salary under Samagra Shiksha.

3. SCERT require strengthening of Accounts section for Samagra Shiksha since the same has various sources of Funds.

4. Being Directorate office for all DIETs, Accounts Training needs to be conducted by SCERT for staff incharge of all DIETs.

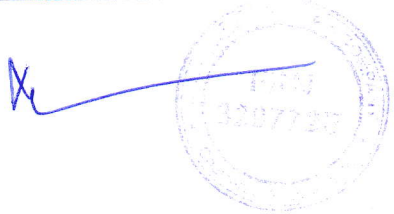
5. Proper cash memo/bill/invoice should be maintained for materials purchase.

6. Manual on Financial Manual & Procurement needs to be more acquainted by Staff.

7. Advance Register, Fixed and Stock Register needs to be maintained in proper format as per Manual on Financial Management and procurement.

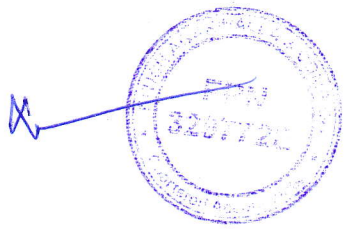
SAMAGRA SHIKSHA, MIZORAM SUMMARY REPORT OF AUDIT COMPLIANCE OF PREVIOUS YEARS AUDIT REPORT UPTO FINANCIAL YEAR 2021-2022 ELEMENTARY & SECONDARY EDUCATION

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
2016-207	11	0	11
2017-2018	14	0	14
2018-2019	19	1	18
2019-2020	18	0	18
2020-2021	20	9	11
TOTAL	**105**	**10**	**95**



SAMAGRA SHIKSHA, MIZORAM SUMMARY REPORT OF AUDIT COMPLIANCE OF PREVIOUS YEARS AUDIT REPORT UPTO FINANCIAL YEAR 2021-2022 TEACHER EDUCATION

Year	No. Of Observation Outstanding	No. Of Observation dropped by the auditor	No. Of Observations Outstanding
2018-2019	5	0	5
2019-2020	15	0	15
2020-2021	11	4	7
TOTAL	**31**	**4**	**27**



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

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	NA	A	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

SAMAGRA SHIKSHA, MIZORAM
AIZAWL, MIZORAM
OBSERVATIONS/SUGGESTIONS ON CRCs

Annexure-1

Sl.No.	Observations	Name of District									
		Aizawl	Champhai	Kolasib	Lawngtlai	Lunglei	Mamit	Serchhip	Siaha	Saitual	Hnahthial	Khawzawl
1	Some CRCs utilized accumulated interest without proper approval/allocation which can be verified from the list given in Annexure-1	NA	NA	A	A	A	NA	NA	A	A	A	NA
2	Advance Register is not properly maintained by many CRCs	A	A	A	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	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	NA	NA	A	NA	A	A	NA	A	A	A	A
6	List of School visit and vist report are not maintained by some CRCs to verify School visits	A	A	A	A	A	A	A	A	A	A	A
7	CRCC require Accounts Training	A	A	A	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	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	A	A
10	School monitoring is adequate	A	A	A	A	A	A	A	A	A	A	A

SAMAGRA SHIKSHA, MIZORAM
AIZAWL, MIZORAM
OBSERVATIONS/SUGGESTIONS ON BRCs

Annexure-1

Sl.No.	Observations	Name of District									
		Aizawl	Champhai	Kolasib	Lawngtlai	Lunglei	Mamit	Serchhip	Siaha	Saitual	Hnahthial	Khawzawl
1	In some cases, Bill/Invoice/Cash Memos does 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 practiced 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 acoount by respective accountant is adequate	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 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

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
9	Maintenance of Vehicle log Book needs to be maintained	A	A	A	A	A	A	A	A	A	A	A

10	Some districts still resorted to payment by way of bearer cheque	A	A	A	A	A	A	A	A	A	A	A
11	Some items are missed out in Fixed and Stock Register	A	A	A	A	A	A	A	A	A	A	A
12	Cash in withdrawn from Bank for expenditure purpose in spite of Cash-in-Hand	A	A	A	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, 1961	A	A	A	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	A	A
15	Bank reconciliation statement not prepared o monthly basis	NA	NA	NA	NA	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

Annexure-2

SUMMARY REPORT OF AUDIT OF SPO, DPOs, BRCs, CRCs, SCHOOL, SCERT, IASE AND DIET FOR THE YEAR 2021-22

Sl. 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 Centres	26
I	Cluster Resource Centres	171
	TOTAL	2767