

## **AJIT K. JAIN & ASSOCIATES**

CHARTERED ACCOUNTANTS

City Tower, 1st Floor,

Circular Road,

Dimapur – 797 112

[NAGALAND]

Ph. 227181 / 231513

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### **PROCUREMENT AUDIT**

“This is to certify that we have gone through the procurement procedure used for the State for SSA and based on the audit of the records for the year 2006-07 for the STATE MISSION AUTHORITY, SARVA SHIKSHA ABHIYAN, NAGALAND and inputs from the district audit reports, we are satisfied that the procurement procedure prescribed in the Manual on Financial Management and Procurement under SSA has been followed and no deviations were observed.

Sl. No.	Details	Deviations	Amount involved [declared as mis-procurement]
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----- NIL -----

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FOR & ON BEHALF OF  
AJIT K. JAIN & ASSOCIATES  
CHARTERED ACCOUNTANTS

PLACE : DIMAPUR

DATE :

*Ajit Jain*  
M. No. 054545

**Cr-3882-IN-ELEMENTARY Education Project****Summary Budget Analysis (Entire Program)**For the financial year ended 31<sup>st</sup> March, 2007.

[Amt. in lacs]

<b>Name of State</b>	<b>AWP &amp; B</b>	<b>Opening Balance</b>	<b>Released by GOI (Incl. External)</b>	<b>Released by States</b>	<b>Actual Expenditure</b>	<b>Estimated next AWP &amp; B</b>
Nagaland	6203.88	18.28	2315.20	1548.03	3899.83	5300.00
State component	-	-	-	-	-	-
National component	-	-	-	-	-	-
<b>Total</b>	<b>6203.88</b>	<b>18.28</b>	<b>2315.20</b>	<b>1548.03</b>	<b>3899.83</b>	<b>5300.00</b>
Cumulative total since beginning						

**Cr-3882-IN-ELEMENTARY Education Project**

**Expenditure Report Summary (Entire Program) upto date : March, 2007**

<b>Name of State</b>	<b>Opening balance for the year</b>	<b>Releases for the half year</b>	<b>Releases for the financial year till date</b>	<b>Expenditure for the half year</b>	<b>Expenditure for the financial year till date</b>	<b>Estimated AWP&amp;B for next FY</b>
Nagaland	18.28	3279.80	3863.23	230.85	3899.83	5300.00

**Cr-3882-IN-ELEMENTARY Education Project**

Name of the State : Nagaland.

**Activity – wise Expenditure Statement of SSA (State-wise)****For the year 2006-07**

<b>Sl. No.</b>	<b>Expenditure</b>	<b>Half Year Ended</b>	<b>Financial year till date</b>
1.	New Primary School		
2.	New Upper Primary School		
3.	Block Resource Centre	108.09	191.03
4.	Cluster Resource Centre		
5.	Civil Work		2115.97
6.	Toilet, Drinking Water		
7.	Intervention for out of school children		553.75
8.	Interventions for girls children		
9.	Innovative activities	26.47	378.13
10.	Intervention for Disabled Children		13.40
11.	Maintenance Grants		88.90
12.	Management & MIS	93.21	239.85
13.	Research & Evaluation		25.63
14.	School Grants		36.78
15.	Teacher Grant		60.36
16.	TLE		
17.	Teacher Training	3.08	135.47
18.	Community Mobilisation		5.23
19.	SIEMET		
20.	State Component		
21.	NPEGEL		
22.	KGBV		
	<b>Total</b>	<b>230.85</b>	<b>3844.50</b>

**ANNEXURE-XVII**  
[See Rule –101.14]

**UTILISATION CERTIFICATE UNDER SSA FOR THE YEAR ENDED MARCH, 2007.**

**Name of the State : Nagaland.**

Sl. No.	Sanction letter No. and Date	Amount [Rs.]		
		SSA	NPEGEL	Total
1.	Opening balance	18,28,298.00	-	18,28,298.00
2.	12-5/06-EE-14 dt. 15/06/2006	23,15,20,000.00	-	23,15,20,000.00
3.	FIN/EXA/DA/EDN/2006-07/10/405 dt. 07/07/2006	4,64,60,000.00	-	4,64,60,000.00
4.	EDS/SSA/76/04.I dt. 26/03/07	4,63,04,000.00	-	4,63,04,000.00
5.	EDS/SSA/76/04.II dt. 26/03/07	1,20,39,000.00	-	1,20,39,000.00
6.	FIN/EXA/DA/EDN/2006-07/UD/325 dt. 02/08/06.	5,00,00,000.00	-	5,00,00,000.00
7.	Other receipts	3,53,200.00	-	3,53,200.00
8.	Interest receipt during the year	52,65,721.00	-	52,65,721.00
		39,37,70,219.00		39,37,70,219.00

2. Certified that out of Rs. 38,63,23,000/- [Govt. of India : Rs. 23,15,20,000/-, State Govt. : Rs. 6,20,39,000/- , Doner Rs. 9,27,64,000/-] only of grant in aid sanctioned during the year 2006-07 in favour of STATE MISSION AUTHORITY, SARVA SHIKSHA ABHIYAN, KOHIMA, NAGALAND vide Ministry of Human Resource Development, Department of School Education and Literacy letter Nos. noted against each and Rs. 3,53,200/- [Rupees Three lacs fifty three thousand two hundred] only received from DMAs as refund and Rs. 52,65,721/- [Rupees Fifty two lacs sixty five thousand seven hundred twenty one] only on account of interest earned during the period 2006-07 and Rs 18,28,298/- [Rupees Eighteen lacs twenty eight thousand two hundred ninety eight] only on account of unspent balance of the previous year, a sum of Rs. 39,02,93,575.86 [Rupees Thirty nine crore two lacs ninety three thousand five hundred seventy five and eighty six paise] only has been utilized for the purpose for which it was sanctioned and that the balance of Rs. 34,76,643.14 [Rupees Thirty four lacs seventy six thousand six hundred forty three and fourteen paise] only remaining unutilized at the end of the year will be adjusted towards the grants-in aid payable during the next year 2007-08.
1. Certified that I have satisfied myself that the conditions on which the grants-in-aid was sanctioned have been fully fulfilled and that I have exercised the following checks to see the money was actually utilized for the purpose for which it was sanctioned.

Kinds of checks exercised :

1. Audited Statement of Accounts [Copy enclosed]
2. Utilisation Certificate
3. Progress Report [Copy enclosed]

Dated :

### **AUDITOR'S CERTIFICATE**

We have verified the above statement with the books and records produced before us for our verification and found the same has been drawn in accordance therewith.

Dated :

**AJIT K. JAIN & ASSOCIATES**

CHARTERED ACCOUNTANTS

City Tower, 1st Floor,

Circular Road,

Dimapur – 797 112

[NAGALAND]

## **AUDITOR'S REPORT**

We have audited annexed Consolidated Balance Sheet of **SARVA SHIKSHA ABHIYAN [STATE MISSION AUTHORITY and its 8 DISTRICT MISSION AUTHORITIES], NAGALAND** as on 31<sup>st</sup> March, 2007 and the annexed Consolidated Income & Expenditures Account and Receipts & Payments Account for the year ended on that date with the books of Accounts and relevant vouchers and documents as produced before us and according to the information and explanations given to us, we report that :

1. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our verification.
2. In our opinion proper books of Accounts have been kept by the Authority, so far as appears from our examination of those books.
3. In our opinion and to the best of our information and according to the explanations given to us the said accounts give a true and fair view :
  - i) In the case of Consolidated Balance Sheet of the affairs of the above named Authority as at 31<sup>st</sup> March, 2007 and
  - ii) In the case of Incomes & Expenditures Account of the surplus of the accounting year ending on 31<sup>st</sup> March 2007.

FOR & ON BEHALF OF  
AJIT K. JAIN & ASSOCIATES  
CHARTERED ACCOUNTANTS

PLACE : DIMAPUR  
DATE :  
Jain

Ajit

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AKJA/SSA/002/2007-08

Date : 19<sup>th</sup> Nov, 2007.

To,  
The Mission Director  
SARVA SHIKSHA ABHIYAN  
STATE MISSION AUTHORITY  
NAGALAND,  
**KOHIMA.**

**Sub : Submission of DRAFT COPY of Statement of Accounts for the financial year : 2006-07.**

Dear Madam,

Please find enclosed herewith a draft copy of Statement of Accounts for the financial year 2006-07 for your necessary action.

Hope you would find above in order.

With thanks  
Yours faithfully,  
For & on behalf of  
AJIT K. JAIN & ASSOCIATES  
Chartered Accountants

Ajit Jain

Enclo : As above.