


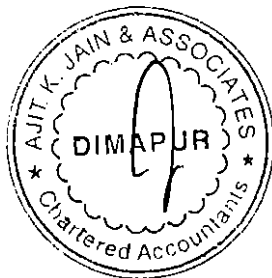
AJIT K. JAIN & ASSOCIATES
CHARTERED ACCOUNTANTS
City Tower, 1st Floor,
Circular Road,
Dimapur - 797 112
[NAGALAND]
Ph. 227181 / 231513
e-mail : caajit@yahoo.com / caajitjain@gmail.com

AUDITOR'S REPORT

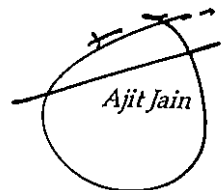
We have audited annexed Consolidated Balance Sheet of **SARVA SHIKSHA ABHIYAN [STATE MISSION AUTHORITY and its 8 DISTRICT MISSION AUTHORITIES]**, NAGALAND as on 31st March, 2008 and the annexed Consolidated Income & Expenditures Account and Receipts & Payments Account for the year ended on that date 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 31st March, 2008 and
 - ii) In the case of Incomes & Expenditures Account of the surplus of the accounting year ending on 31st March 2008.


PLACE: DIMAPUR
DATE 30 JAN 2009



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


Ajit Jain

ANNEXURE-XVII

[See Rule -101.14]

UTILISATION CERTIFICATE UNDER SSA FOR THE YEAR ENDED MARCH, 2008.

Name of the State : Nagaland.

Sl. No.	Sanction letter No. and Date	Amount [Rs.]		
		SSA	NPEGEL	Total
1.	Opening balance	34,76,643.14	-	34,76,643.14
2.	GOVERNMENT OF INDIA :			
a.	12-5/07-EE-14 Dtd 07/08/07	4,72,00,000.00		4,72,00,000.00
b.	12-5/07-EE-14 Dtd 10/10/07	4,13,00,000.00	-	4,13,00,000.00
c.	F.12-/07-EE-14Dtd 12/12/07	13,99,00,000.00	-	13,99,00,000.00
d.	F.12-5/07-EE-14 Dtd 05/02/08	23,12,00,000.00	-	23,12,00,00.00
3.	GOVERNMENT OF NAGALAND :			
a.	Eds/apln/ssa-71/04/17 Dtd 12/03/08	1,52,62,000.00	-	1,52,62,000.00
4.	Other Receipts	3,15,315.00	-	3,15,315.00
5.	Interest receipt during the year	19,21,736.00	-	19,21,736.00
		48,05,75,694.14		48,05,75,694.14

2. Certified that out of Rs. 47,48,62,000/- [Govt. of India : Rs. 45,96,00,000/-, State Govt. : Rs. 1,52,62,000/-] only of grant in aid sanctioned during the year 2007-08 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. 3,15,315/- [Rupees Three lacs fifteen thousand three hundred fifteen] only received from DMAs/NGOs as refund and Rs. 19,21,736/- [Rupees Nineteen lacs twenty one thousand seven hundred thirty six] only on account of interest earned during the period 2007-08 and Rs 34,76,643.14/- [Rupees Thirty four lacs seventy six thousand six hundred forty three and fourteen paise] only on account of unspent balance of the previous year, a sum of Rs. 45,76,64,143/- [Rupees forty five crore seventy six lacs sixty four thousand one hundred forty three] only has been utilized for the purpose for which it was sanctioned and that the balance of Rs. 2,29,11,551.14 [Rupees Two crores twenty nine lacs eleven thousand five hundred fifty one 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 2008-09.

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]

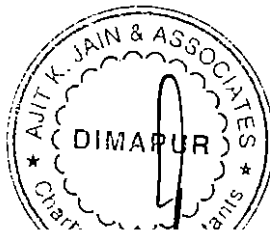
Dated :

AUDITOR'S CERTIFICATE

[Signature]
 State Project Director
 Sarva Shiksha Abhiyan
 State Mission Authority
 Nagaland : Kohima

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: 30 JAN 2009



For AJIT K JAIN & ASSOCIATES
 Chartered Accountants

[Signature]
 AJIT JAIN

CITY TOWER, FIRST FLOOR, CIRCULAR ROAD, DIMAPUR - 797 112 [NAGALAND] Ph. (03862) 227181 / 231513

STATE MISSION AUTHORITY
SARVA SHIKSHA ABHIYAN
NAGALAND, KOHIMA

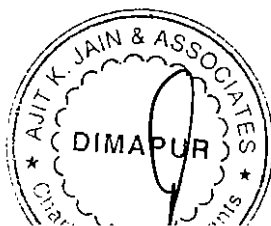
CONSOLIDATED BALANCE SHEET OF S.M.A. & D.M.A's. AS ON 31ST MARCH, 2008.

LIABILITIES	Sch. Ref.	AMOUNT		ASSETS	Sch. Ref.	AMOUNT	
		CURRENT YR.	PREVIOUS YR.			CURRENT YR.	PREVIOUS YR.
CAPITAL FUND				COMPUTER & ACCESSORIES			
Opening balance				SMA		7369200.00	5548366.00
SMA		289344886.69	162972782.52	DMA		<u>7483823.00</u>	<u>4802138.00</u>
Add : Excess of Income over Expenditure.		<u>53378972.42</u>	<u>126372104.17</u>			14853023.00	10350504.00
		342723859.11	289344886.69	MACHINERY & EQUIP. I		6476494.00	4841119.00
				VEHICLES II		4391269.40	4391269.14
				FURNITURE & FIXTURES III		5419487.00	4645747.00
CURRENT LIABILITIES				PRELIMINARY & PRE-OP. IV		4046656.00	4046656.00
Audit fees payable		370000.00	234430.00	BOOKS V		59468.00	59468.00
				Adv. against DMA's A/c.		400940.50	400940.50
				Advance to Staff [DMA]		54000.00	54000.00
				Advances for program		26442910.00	394910.00
				ADVANCES OUTSTANDING			
				Civil Work [District level] VI		54094462.74	4370950.00
				SUSPENSE A/c.			
				Excess amount paid to DIS by Kohima DMA.		-	-
				CLOSING BALANCE :			
				SMA			
				Cash in hand		-	-
				Cash at bank		22911551.14	3476643.14
				DISTRICT MISSION AUTHORITY			
				Cash in hand		66172143.36	2771028.50
				Cash at bank		68059116.97	228703389.41
				Amount in transit		69712337.00	21072692.00
		<u>343093859.11</u>	<u>289579316.69</u>			<u>343093859.11</u>	<u>289579316.69</u>

NOTES TO THE ACCOUNTS : "01"

SCHEDULES FORM AN INTEGRAL PART OF THE CONSOLIDATED BALANCE SHEET.
IN TERMS OF OUR REPORT OF EVEN DATE ATTACHED.

[Signature]
State Project Director
Sarva Shiksha Abhiyan
District Mission Authority
PLACE DIMAPUR, Kohima
DATE 30 JAN 2009



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

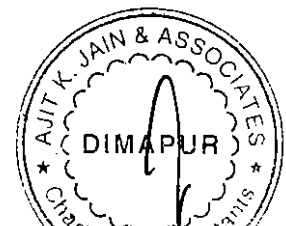
[Signature]
Ajit Jain

CITY TOWER, FIRST FLOOR, CIRCULAR ROAD, DIMAPUR - 797 112 [NAGALAND] Ph. (03862) 227181 / 231513

STATE MISSION AUTHORITY
SARVA SHIKSHA ABHIYAN
NAGALAND, KOHIMA

CONSOLIDATED INCOME & EXPENDITURES ACCOUNT OF S.M.A. & D.M.A's. FOR THE YEAR ENDED 31/03/2008.

EXPENDITURES	Sch. Ref.	AMOUNT		INCOME	Sch. Ref.	AMOUNT	
		CURRENT YR.	PREVIOUS YR.			CURRENT YR.	PREVIOUS YR.
AMOUNT PAID TO SUB-DISTRICT LEVEL :				FUND RECEIVED FROM :			
Civil Work	VI	221466350.00	94564050.00	Govt. of India, SSA		459600000.00	231520000.00
				State Govt., SSA		15262000.00	62039000.00
EBRC COST :							
Resource person salary	VII	20799509.00	15124431.00	Doner		-	92764000.00
EBRC Cost	VIII	963500.00	963500.00	Other Receipt		315315.00	353200.00
Community Mobilisation	IX	150200.00	369113.00				
Maintenance Grant	X	9260000.00	8879960.00				
School Grant	XI	3714000.00	3608000.00	INTEREST			
Alternative Schooling	XIX	39019250.00	49163400.00	SMA		1921736.00	5265721.00
Free Text Book	XII	5526300.00	5531100.00	DMA's		2103020.92	1114992.19
Teachers Grant	XIII	6054500.00	5889000.00				
CWSN [IED]		3784741.00	1339917.00				
Teachers Training	XVI	19759600.00	13314388.00				
EGS	XVII	7786452.00	3969444.00				
Remedial Training		1512000.00	1063500.00				
Research, Evaluation, Monitoring & Supervision [REMS]		2598856.00	2417637.00				
Study Programme		-	1736500.00				
Household Survey		-	127614.00				
TLE		2800000.00	-				
Inovative Activities							
Computer Education		18354638.00	10086520.00				
Girls Education		11000000.00	8100000.00				
ST/SC		13000000.00	9003400.00				
ECCE		13427682.00	10524219.00				
Districts		1180850.00	-				
Managemnt Cost							
SMA	XIV	5012699.00	6139419.02				
DMA's	XV	18239972.50	14461929.00				
Audit fees payable		370000.00	146068.00				
BALANCE C/D =		425781099.50	266523109.02	BALANCE C/D =		479202071.92	393056913.19



STATE MISSION AUTHORITY
SARVA SHIKSHA ABHIYAN
NAGALAND, KOHIMA

CONSOLIDATED INCOME & EXPENDITURES ACCOUNT OF S.M.A. & D.M.A's. FOR THE YEAR ENDED 31/03/2008.

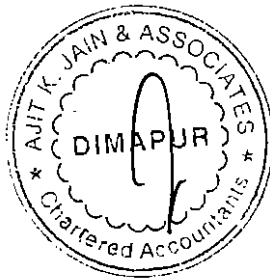
EXPENDITURES	Sch. Ref.	AMOUNT		INCOME	Sch. Ref.	AMOUNT	
		CURRENT YR.	PREVIOUS YR.			CURRENT YR.	PREVIOUS YR.
BALANCE B/D =		425781099.50	266523109.02	BALANCE B/D =		479202071.92	393056913.19
District Resource Group	XVIII	42000.00	161700.00				
Excess of Income over Expenditure i.e, Surplus		53378972.42	126372104.17				
		<u>479202071.92</u>	<u>393056913.19</u>			<u>479202071.92</u>	<u>393056913.19</u>

NOTES TO THE ACCOUNTS : "01"

SCHEDULES FORM AN INTEGRAL PART OF THE CONSOLIDATED INCOME & EXPENDITURES ACCOUNT.
 IN TERMS OF OUR REPORT OF EVEN DATE ATTACHED.

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

PLACE : DIMAPUR
 DATE 30 JAN 2009



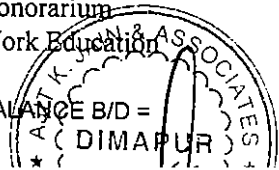
Ajit Jain

[Signature]
 Secretary
 Sarva Shiksha Abhiyan
 Nagaland, Kohima

STATE MISSION AUTHORITY
SARVA SHIKSHA ABHIYAN
NAGALAND, KOHIMA

CONSOLIDATED RECEIPTS & PAYMENTS ACCOUNT OF S.M.A. & D.M.A's. FOR THE YEAR ENDED 31/03/2008

RECEIPTS	Sch. Ref.	AMOUNT		PAYMENTS	Sch. Ref.	AMOUNT	
		CURRENT YR.	PREVIOUS YR.			CURRENT YR.	PREVIOUS YR.
OPENING BALANCE :				AMOUNT PAID TO SUB-DISTRICT LEVEL :			
State Mission Authority				Civil Work VI 264625500.00			
Cash in hand		-	9872.00				
Cash at bank		3476643.14	1818426.00	EBRC COST :			
Cash at Treasury		-	-	Resource person salary VII 20805509.00 15300671.00			
DISTRICT MISSION AUTHORITY				Other Recurring Expenses -			
Cash in hand		2771028.50	1025312.66	EBRC Cost VIII 963500.00 963500.00			
Cash at bank		228703389.41	23118812.22	Community Mobilisation IX 199200.00 369113.00			
Amount in Transit		21072692.00	12402000.00	Maintenance Grant X 9260000.00 8879960.00			
FUND RECEIVED FROM :				School Grant XI 3716000.00 3608000.00			
Govt. of India, SSA		459600000.00	231520000.00	Alternative Schoolings XIX 65665900.00 49163400.00			
State Govt., SSA		15262000.00	62039000.00	Free Text Book XII 5567900.00 5531100.00			
Doner		-	92764000.00	Teachers Grant XIII 6054500.00 5889000.00			
Other Receipt		315315.00	353200.00	CWSN [IED] 3900091.00 1339917.00			
INTEREST				Teachers Training [20] XVI 19759600.00 13314388.00			
SMA		1921736.00	5265721.00	Teachers Training [SCRT] 3885000.00 -			
DMA's		2103020.92	1114992.19	EGS XVII 8752795.00 3969444.00			
				Remedial Teaching 1640850.00 1063500.00			
				Research, Evaluation, Monitoring & Supervision[REMS] 2598856.00 2417637.00			
				Study Programme - 1736500.00			
				Household Survey - 127614.00			
				TLE 2800000.00 -			
				Inovative Activities			
				Computer Education 18354638.00 10086520.00			
				Girls Education 11000000.00 8100000.00			
				ST/SC 13000000.00 9003400.00			
				ECCE 13427682.00 10524219.00			
				Districts 1180850.00 -			
				Mangement Cost			
				SMA XIV 6912033.00 7199259.02			
				DMA's XV 23252272.50 15480831.00			
				Advances Outstanding			
				District Level			
				Honorarium 6000.00 -			
				Work Education 1000000.00 -			
BALANCE B/D =				BALANCE B/D =			
		735225824.97 431431336.07				508328676.50 174067973.02	



STATE MISSION AUTHORITY
SARVA SHIKSHA ABHIYAN
NAGALAND, KOHIMA

SCHEDULE : "I"

MACHINERY & EQUIPMENTS :

SMA

	<u>AMOUNT</u>
Photo Copier	1,629,072.00
Digital Camera	100,000.00
D/Machine	150,000.00
Fax Machine	187,920.00
Oracle Software	83,000.00
PA System	94,008.00
Overhead Projector	37,800.00
Screen for Projector	4,860.00
Postal Franking Machine	110,000.00
Telephone	6,000.00
Office Equipments	152,821.00
Water purification system	72,000.00

DMA

Digital Camera	884,078.00
Generator	367,000.00
Other Machinery & Equipments	1,810,286.00
Miscellaneous Fixed Assets	787,649.00

6,476,494.00

SCHEDULE : "II"

VEHICLES :

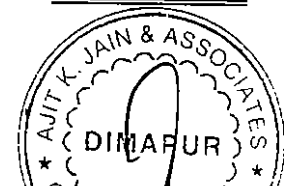
SMA

	<u>AMOUNT</u>
Mahindra MM 550/4WD/Soft	3,081,458.00
Bolero GLX/4WD/Fitted	610,607.00
Other Expenses	28,804.40

DMA

Vehicle	670,400.00
---------	------------

4,391,269.40



STATE MISSION AUTHORITY
SARVA SHIKSHA ABHIYAN
NAGALAND, KOHIMA

SCHEDULE : "III"

FURNITURE & FIXTURES :

	<u>AMOUNT</u>
Almirah	70,998.00
Display Board	1,173,000.00
Secretariat Table for SPD	21,136.00
Asstt. Table [10 Nos.]	62,339.00
Revolving Chair	11,528.00
EC Chair [10 Nos.]	59,886.00
Visitors Chair [20 Nos.]	39,827.00
Godrej Big Almirah with Locker	11,665.00
Godrej Big Almirah Plain	10,331.00
Godrej Small Almirah Plain [4 Nos.]	29,475.00
Godrej Book Case	10,653.00
Furniture	392,831.00
Furniture with DMA	3,525,818.00
	<u>5,419,487.00</u>

SCHEDULE : "IV"

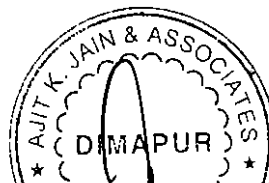
PRELIMINARY EXPENSES :

	<u>AMOUNT</u>
Study	399,252.00
Survey	721,998.00
Community Mobilisation	1,224,000.00
School Activities	518,500.00
Other Activities	236,000.00
Others	76,986.00
Capacity Building	819,750.00
Bank Charges	80.00
Local Expenses	41,740.00
Printing of SSA Guidelines	5,550.00
Honorarium	2,800.00
	<u>4,046,656.00</u>

SCHEDULE : "V"

BOOKS :

	<u>AMOUNT</u>
Resource books on inclusive education	59,468.00
	<u>59,468.00</u>



STATE MISSION AUTHORITY
SARVA SHIKSHA ABHIYAN
NAGALAND, KOHIMA

SCHEDULE : "VI"

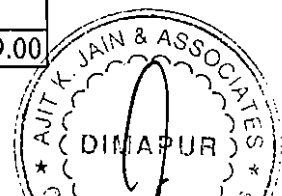
CIVIL WORK

DISTRICT	Total release by SMA	Release by DMA to Implementing Agency [R&P A/c.]	Actual Expenditure [I&E A/c.]
Dimapur	30,255,000.00	15,805,000.00	14,448,950.00
Kohima	24,597,500.00	51,988,000.00	42,859,900.00
Mokokchung	20,540,000.00	35,120,000.00	30,600,000.00
Mon	23,000,000.00	13,900,000.00	8,680,000.00
Phek	14,360,000.00	43,695,000.00	33,570,000.00
Tuensang	24,090,000.00	56,957,500.00	54,587,500.00
Wokha	7,135,000.00	11,340,000.00	9,855,000.00
Zunheboto	14,125,000.00	35,820,000.00	26,865,000.00
Peren	5,820,000.00	-	-
Longleng	2,400,000.00	-	-
Kiphire	1,770,000.00	-	-
TOTAL	168,092,500.00	264,625,500.00	221,466,350.00

SCHEDULE : "VII"

RESOURCE PERSON SALARY

DISTRICT	Total release by SMA	Release by DMA to Imp. Agency R&P A/c.	Actual Expenditure
Dimapur	1,720,400.00	2,020,380.00	2,014,380.00
Kohima	1,984,179.00	2,476,812.00	2,476,812.00
Mokokchung	2,481,900.00	2,889,363.00	2,889,363.00
Mon	1,899,900.00	1,883,735.00	1,883,735.00
Phek	1,931,200.00	2,054,613.00	2,054,613.00
Tuensang	2,432,200.00	3,259,266.00	3,259,266.00
Wokha	1,406,900.00	1,388,200.00	1,388,200.00
Zunheboto	2,296,000.00	1,854,000.00	1,854,000.00
Peren	1,111,372.00	924,640.00	924,640.00
Longleng	882,100.00	882,100.00	882,100.00
Kiphire	1,750,680.00	1,172,400.00	1,172,400.00
TOTAL	19,896,831.00	20,805,509.00	20,799,509.00



STATE MISSION AUTHORITY
SARVA SHIKSHA ABHIYAN
NAGALAND, KOHIMA

SCHEDULE : "VIII"

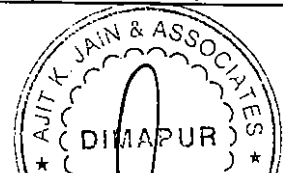
EBRC COST :

DISTRICT	Total release by SMA	Release by DMA to Imp. Agency R&P A/c.	Actual Expenditure
Dimapur	94,000.00	94,000.00	94,000.00
Kohima	94,000.00	94,000.00	94,000.00
Mokokchung	117,500.00	117,500.00	117,500.00
Mon	94,000.00	94,000.00	94,000.00
Phek	94,000.00	94,000.00	94,000.00
Tuensang	117,500.00	117,500.00	117,500.00
Wokha	70,500.00	70,500.00	70,500.00
Zunheboto	117,500.00	117,500.00	117,500.00
Peren	47,000.00	47,000.00	47,000.00
Longleng	47,000.00	47,000.00	47,000.00
Kiphire	70,500.00	70,500.00	70,500.00
TOTAL	963,500.00	963,500.00	963,500.00

SCHEDULE : "IX"

COMMUNITY MOBILISATION

DISTRICT	Total release by SMA	Release by DMA to Imp. Agency R&P A/c.	Actual Expenditure
Dimapur	75,000.00	-	-
Kohima	44,000.00	79,200.00	79,200.00
Mokokchung	55,000.00	-	-
Mon	49,000.00	49,000.00	-
Phek	46,000.00	-	-
Tuensang	55,000.00	-	-
Wokha	43,000.00	-	-
Zunheboto	71,000.00	71,000.00	71,000.00
Peren	34,000.00	-	-
Longleng	23,000.00	-	-
Kiphire	33,000.00	-	-
TOTAL	528,000.00	199,200.00	150,200.00



STATE MISSION AUTHORITY
SARVA SHIKSHA ABHIYAN
NAGALAND, KOHIMA

SCHEDULE : "X"

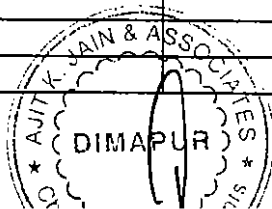
MAINTENANCE GRANT

DISTRICT	Total release by SMA	Release by DMA to Imp. Agency R&P A/c.	Actual Expenditure
Dimapur	1,195,000.00	1,195,000.00	1,195,000.00
Kohima	795,000.00	805,000.00	805,000.00
Mokokchung	1,195,000.00	1,195,000.00	1,195,000.00
Mon	1,025,000.00	1,025,000.00	1,025,000.00
Phek	880,000.00	880,000.00	880,000.00
Tuensang	980,000.00	985,000.00	985,000.00
Wokha	665,000.00	665,000.00	665,000.00
Zunheboto	1,115,000.00	1,115,000.00	1,115,000.00
Peren	550,000.00	550,000.00	550,000.00
Longleng	350,000.00	350,000.00	350,000.00
Kiphire	515,000.00	495,000.00	495,000.00
TOTAL	9,265,000.00	9,260,000.00	9,260,000.00

SCHEDULE : "XI"

SCHOOL GRANT

DISTRICT	Total release by SMA	Release by DMA to Imp. Agency R&P A/c.	Actual Expenditure
Dimapur	480,000.00	480,000.00	478,000.00
Kohima	322,000.00	322,000.00	322,000.00
Mokokchung	478,000.00	478,000.00	478,000.00
Mon	410,000.00	410,000.00	410,000.00
Phek	354,000.00	354,000.00	354,000.00
Tuensang	392,000.00	394,000.00	394,000.00
Wokha	266,000.00	266,000.00	266,000.00
Zunheboto	444,000.00	444,000.00	444,000.00
Peren	234,000.00	234,000.00	234,000.00
Longleng	136,000.00	136,000.00	136,000.00
Kiphire	208,000.00	198,000.00	198,000.00
TOTAL	3,724,000.00	3,716,000.00	3,714,000.00



STATE MISSION AUTHORITY
SARVA SHIKSHA ABHIYAN
NAGALAND, KOHIMA

SCHEDULE : "XII"

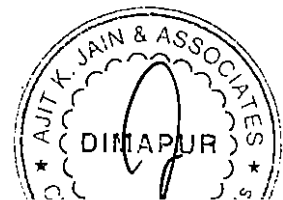
FREE TEXT BOOK

DISTRICT	Total release by SMA	Release by DMA to Imp. Agency R&P A/c.	Actual Expenditure
Dimapur	902,550.00	944,150.00	902,550.00
Kohima	676,650.00	676,650.00	676,650.00
Mokokchung	1,111,650.00	1,111,650.00	1,111,650.00
Mon	0.00	0.00	-
Phek	934,800.00	934,800.00	934,800.00
Tuensang	0.00	0.00	-
Wokha	802,800.00	802,800.00	802,800.00
Zunheboto	752,550.00	752,550.00	752,550.00
Peren	345,300.00	345,300.00	345,300.00
Longleng	0.00	0.00	-
Kiphire	0.00	0.00	-
TOTAL	5,526,300.00	5,567,900.00	5,526,300.00

SCHEDULE : "XIII"

TEACHERS GRANT

DISTRICT	Total release by SMA	Release by DMA to Imp. Agency R&P A/c.	Actual Expenditure
Dimapur	850,000.00	850,000.00	850,000.00
Kohima	557,500.00	557,500.00	557,500.00
Mokokchung	956,500.00	956,500.00	956,500.00
Mon	548,000.00	548,000.00	548,000.00
Phek	509,500.00	509,500.00	509,500.00
Tuensang	763,500.00	766,000.00	766,000.00
Wokha	373,000.00	373,000.00	373,000.00
Zunheboto	646,500.00	646,500.00	646,500.00
Peren	218,500.00	217,500.00	217,500.00
Longleng	381,000.00	381,000.00	381,000.00
Kiphire	251,000.00	249,000.00	249,000.00
TOTAL	6,055,000.00	6,054,500.00	6,054,500.00

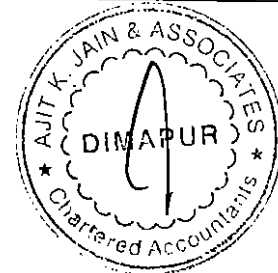


STATE MISSION AUTHORITY
SARVA SHIKSHA ABHIYAN
NAGALAND, KOHIMA

SCHEDULE : "XIV"

MANAGEMENT COST OF SMA

<u>PARTICULARS</u>	<u>AMOUNT</u>	<u>AMOUNT</u>
<u>EXPENSES :</u>		
Travelling & Daily Allowance		
Honorarium/Salaries	1,519,160.00	
Repairs & Replacement	193,077.00	
Newspaper & Periodicals	12,092.00	
Publicity	22,020.00	
Printing & Stationery	1,063,906.00	
Hospitality	626,962.00	
Postage & Telegram	15,781.00	
Purchase of books	20,685.00	
TA/DA	506,024.00	
Bank Commission	835.00	
Consumables	522,832.00	
Workshop & Training	77,870.00	
Repairs, Maintenance and hiring of vehicles	195,550.00	
Audit fee	21,348.00	
Telephone bill	30,657.00	
Computer networking	51,900.00	
Publications	<u>132,000.00</u>	5,012,699.00
<u>Assets purchased</u>		
Computer & Accessories	852,048.00	
Water Purification System	72,000.00	
Furnitures	6,500.00	
Digital Printer [Copier]	<u>968,786.00</u>	1,899,334.00
		<u><u>6,912,033.00</u></u>

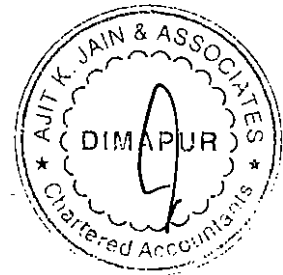


STATE MISSION AUTHORITY
SARVA SHIKSHA ABHIYAN
NAGALAND, KOHIMA

SCHEDULE : "XV"

MANAGEMENT COST OF DMA's

DISTRICT	Total release by SMA	Recurring Expenses incurred by DMA	Assets Acquired by DMA	Total management cost of DMA
Dimapur	2,200,000.00	2,065,000.50	135,000.00	2,200,000.50
Kohima	2,000,000.00	1,558,299.00	359,650.00	1,917,949.00
Mokokchung	2,100,000.00	1,890,625.00	197,038.00	2,087,663.00
Mon	2,200,000.00	1,919,620.00	270,400.00	2,190,020.00
Phek	2,000,000.00	1,429,093.00	570,907.00	2,000,000.00
Tuensang	2,000,000.00	1,978,565.00	667,935.00	2,646,500.00
Wokha	2,000,000.00	2,541,432.00	234,000.00	2,775,432.00
Zunheboto	2,000,000.00	1,689,429.00	307,840.00	1,997,269.00
Peren	2,000,000.00	582,219.00	1,255,230.00	1,837,449.00
Longleng	2,000,000.00	1,435,500.00	164,500.00	1,600,000.00
Kiphire	2,000,000.00	1,150,190.00	849,800.00	1,999,990.00
TOTAL	22,500,000.00	18,239,972.50	5,012,300.00	23,252,272.50



STATE MISSION AUTHORITY
SARVA SHIKSHA ABHIYAN
NAGALAND, KOHIMA

SCHEDULE : "XVI"

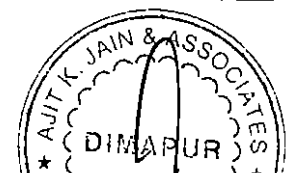
TEACHER'S TRAINING :

DISTRICT	Total release by SMA	Release by DMA to Imp. Agency R&P A/c.	Actual Expenditure
Dimapur	1,631,000.00	2,850,400.00	2,850,400.00
Kohima	1,036,000.00	2,608,200.00	2,608,200.00
Mokokchung	1,932,000.00	3,106,600.00	3,106,600.00
Mon	938,000.00	1,750,000.00	1,750,000.00
Phek	938,000.00	1,639,400.00	1,639,400.00
Tuensang	1,512,000.00	2,293,200.00	2,293,200.00
Wokha	714,000.00	1,342,600.00	1,342,600.00
Zunheboto	1,211,000.00	2,209,200.00	2,209,200.00
Peren	406,000.00	406,000.00	406,000.00
Longleng	812,000.00	812,000.00	812,000.00
Kiphire	392,000.00	392,000.00	392,000.00
SCERT	350,000.00	350,000.00	350,000.00
TOTAL	11,872,000.00	19,759,600.00	19,759,600.00

SCHEDULE : "XVII"

EDUCATION GUARANTEE SCHEME [EGS] :

DISTRICT	Total release by SMA	Release by DMA to Imp. Agency R&P A/c.	Actual Expenditure
Dimapur	702,177.00	183,880.00	183,880.00
Kohima	1,295,159.00	1,634,400.00	1,634,400.00
Mokokchung	552,036.00	556,599.00	556,599.00
Mon	1,712,219.00	2,160,453.00	1,947,850.00
Phek	753,740.00	951,124.00	197,384.00
Tuensang	414,027.00	140,591.00	140,591.00
Wokha	717,342.00	1,107,435.00	1,107,435.00
Zunheboto	1,424,069.00	1,135,897.00	1,135,897.00
Peren	779,522.00	779,522.00	779,522.00
Longleng	39,431.00	-	-
Kiphire	81,896.00	-	-
SMA Admn. Cost	102,894.00	-	102,894.00
TOTAL	8,574,512.00	8,649,901.00	7,786,452.00



STATE MISSION AUTHORITY
SARVA SHIKSHA ABHIYAN
NAGALAND, KOHIMA

SCHEDULE : "XVIII"

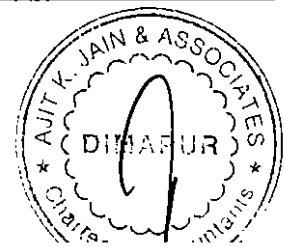
DISTRICT RESOURCE GROUP :

DISTRICT	Total release by SMA	Amount release by DMA	Actual Expenditure
Dimapur	0.00	0.00	0.00
Kohima	30,100.00	42,000.00	42,000.00
Mokokchung	0.00	0.00	0.00
Mon	0.00	0.00	0.00
Phek	0.00	0.00	0.00
Tuensang	0.00	0.00	0.00
Wokha	0.00	0.00	0.00
Zunheboto	0.00	0.00	0.00
Peren	18,200.00	0.00	0.00
Longleng	0.00	0.00	0.00
Kiphire	0.00	0.00	0.00
TOTAL	48,300.00	42,000.00	42,000.00

SCHEDULE : "XIX"

ALTERNATIVE SCHOOLING :

DISTRICT	Total release by SMA	Amount release by DMA's	Actual Expenditure
Dimapur	13,032,200.00	13,032,200.00	13,032,200.00
Kohima	9,299,000.00	-	-
Mokokchung	14,684,600.00	-	-
Mon	20,362,600.00	20,362,600.00	-
Phek	6,284,050.00	6,284,050.00	-
Tuensang	10,138,800.00	10,138,800.00	10,138,800.00
Wokha	8,702,300.00	-	-
Zunheboto	10,664,100.00	10,664,100.00	10,664,100.00
Peren	5,184,150.00	5,184,150.00	5,184,150.00
Longleng	15,248,150.00	-	-
Kiphire	8,243,300.00	-	-
TOTAL	121,843,250.00	65,665,900.00	39,019,250.00

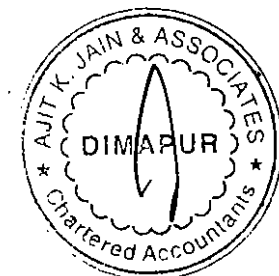


STATE MISSION AUTHORITY
SARVA SHIKSHA ABHIYAN
NAGALAND, KOHIMA

SCHEDULE: "01"

NOTES TO THE ACCOUNTS:

1. Opening balance were verified and found correct.
2. The State Mission Authority has made a major release of payments during the month of March 2008; it is advised to release the payments in time to avoid last moment of crises.
3. The Status of Bank Reconciliation Statement are as follows:
 - SMA regularly maintained.
 - DMA Dimapur, Phek, Wokha, Longleng, Kiphire, Peren, Kohima, Tuensang, Mon & Zunheboto irregularly maintained.
 - DMA Mokokchung regularly maintained.
4. The Authority has not maintained fixed Assets/Stock Registers, it is advised to procure the printed register and maintain the same.
5. The Authority has not provided depreciation on fixed assets. It is advised to get the SOP from the SSA to apply the rates on the Assets.
6. The figures appearing in the Balance Sheet, Income & Expenditure Account and Receipts & Payments Account under the column previous year have been taken from statement of Accounts of last year.
7. Internal Control, Supervision & Monitoring should be strengthened and proper report register should be maintained.
8. While conducting the DMAs, EBRCs and VECs Audit a brief sensitization on maintenance of Accounts has been given to all the DMAs, EBRCs and VECs. It is advised to the management to conduct a Accounts training at DMAs level, EBRCs level and VECs level, so that the concern persons concept will be more clear and timely random checking should also be done to have a proper control and tackle over the works.
9. Total nos. of DMAs: 11 Nos., EBRCs: 22 Nos. and VECs: 299 Nos. were audited and verified during the course of audit.
10. We wish to place on records the sincere co-operation extended by the management, officers and staff members during the period of Audit.



AJIT K. JAIN & ASSOCIATES

CHARTERED ACCOUNTANTS

City Tower, 1st Floor,

Circular Road,

Dimapur - 797 112

[NAGALAND]

Ph. 227181 / 231513

e-mail : caajit@yahoo.com / caajitjain@gmail.com

(218)
2/5/09

To,
The State Project Director
SARVA SHIKSHA ABHIYAN
NAGALAND STATE MISSION AUTHORITY
NAGALAND, KOHIMA.

Sub : MANAGEMENT LETTER FOR THE YEAR 2007-08.

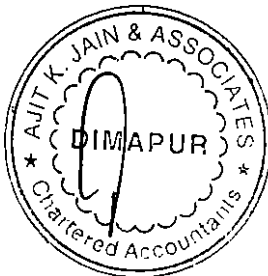
Sir,

We have audited the account of the State Mission Authority and the District Mission Authority of eight districts and would like to bring the following points to your notice in regards to the account maintenance and other deficiencies and weaknesses observed in system and internal control.

1. Cash Book, Ledger and other books of account maintained by the District Mission Authority are not proper and there is an urgent need of providing proper training to the account personnel in regards to maintenance of books of account and voucher maintenance.
2. Advance register has not been maintained by either the State Mission Authority and District Mission Authorities which is very necessary and need to be introduced at the earliest.
3. The system of internal control and supervision is very poor and need to be strengthened and is need to increase the strength of the internal audit staff.
4. The agency has followed the proper guidelines and procedure laid down by the Central Government in regards to the implementation of the programme.

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

PLACE : DIMAPUR
DATE **30 JAN 2009**



Ajit Jain
M. No. 054545

AJIT K. JAIN & ASSOCIATES
CHARTERED ACCOUNTANTS
City Tower, 1st Floor,
Circular Road,
Dimapur - 797 112
[NAGALAND]
Ph. 227181 / 231513
e-mail : caajit@yahoo.com / caajitjain@gmail.com

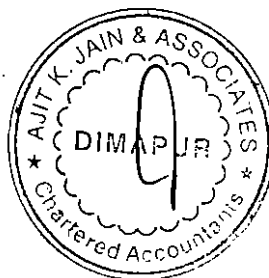
PROCUREMENT AUDIT

"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 2007-08 for the STATE MISSION AUTHORITY, SARVA SHIKSHA ABHIYAN, NAGALAND and inputs from the district audit reports, SMA has rate purchased in 2005-06 from M/s. BENGAL WATERPROOF WORKS LTD., KOLKATA, Selection Committee Member of ISI, for Duckback products. 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-----

PLACE : DIMAPUR
DATE 13.0 JAN 2009



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

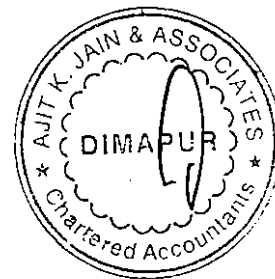
Ajit Jain
M. No. 054545

Cr-3882-IN-ELEMENTARY Education Project

Summary Budget Analysis (Entire Program)

For the financial year ended 31st March, 2008.

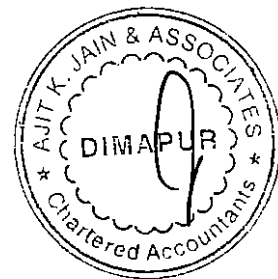
Name of State	AWP & B	Opening Balance	Released by GOI (Incl. External)	Released by States	Actual Expenditure	[Amt. in lacs]
						Estimated next AWP & B
Nagaland	5135.95	34.77	4596.00	152.62	4576.65	5800.00
State component	-	-	-	-	-	-
National component	-	-	-	-	-	-
Total	5135.95	34.77	4596.00	152.62	4576.65	5800.00
Cumulative total since beginning						



Cr-3882-IN-ELEMENTARY Education Project

Expenditure Report Summary (Entire Program) upto date : March, 2008

Name of State	Opening balance for the year	Releases for the half year	Releases for the financial year till date	Expenditure for the half year	Expenditure for the financial year till date	Estimated AWP&B for next FY
Nagaland	34.77	472.00	4748.62	13.59	4576.65	5800.00



Cr-3882-IN-ELEMENTARY Education Project

Name of the State : Nagaland.

Activity – wise Expenditure Statement of SSA (State-wise)

For the year 2007-08

Sl. No.	Expenditure	Half Year Ended	Financial year till date
1.	New Primary School		
2.	New Upper Primary School		
3.	Block Resource Centre		208.61
4.	Cluster Resource Centre		
5.	Civil Work		
6.	Toilet, Drinking Water		1680.92
7.	Intervention for out of school children		
8.	Interventions for girls children		1334.30
9.	Free Text Book		
10.	Innovative activities		55.26
11.	Intervention for Disabled Children		557.83
12.	Maintenance Grants		37.85
13.	Management & MIS		92.65
14.	Research & Evaluation		294.12
15.	School Grants		25.99
16.	Teacher Grant		37.24
17.	TLE		60.55
18.	Teacher Training		28.00
19.	Community Mobilisation		158.05
20.	SIEMET		5.28
21.	State Component		
	Total		4576.65

