

STATE PROJECT DIRECTOR-CUM-DPI(S)

RASHTRIYA MADHYAMIK SHIKSHA ABHIYAN SOCIETY/MISSION, U.T. CHANDIGARH
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No. SPD/RMSA/AB/2013/ 139

Dated: 27/8/2013

To

Ms. Caralyn Khongwar Deshmukh,
Director, Secondary Education,
Ministry of Human Resource & Development,
Government of India, Room no. 419 A, C-wing,
Shastri Bhavan, New Delhi-110001

Subject: - Audited Accounts & Audit Report for the year 2012-13-Rashtriya
Madhyamik Shiksha Abhiyan Society, Chandigarh.

Please find enclosed 7 Soft & Hard copies of Audit Report of Rashtriya
Madhyamik Shiksha Abhiyan Society, U.T. Chandigarh for the year 2012-13 for
your perusal.

Received on
29.8.13

Assistant Controller (F&A),
Rashtriya Madhyamik Shiksha Abhiyan Society,
U. T. Chandigarh

Endst. No. SPD/RMSA/AB/2013/

Dated: -

A copy is forwarded to the Technical Support Group, RMSA, Ed. CIL, New
Delhi for information & necessary action please

Assistant Controller (F&A),
Rashtriya Madhyamik Shiksha Abhiyan Society,
U. T. Chandigarh



AUDITORS' REPORT

To,

The Members,
Rashtriya Madhyamik Shiksha Abhiyan Society, Chandigarh
Chandigarh (U.T.)

We have audited the attached Balance Sheet of the Rashtriya Madhyamik Shiksha Abhiyan Society, Chandigarh (U.T.) for the year ending March 31, 2013 and Income & Expenditure Account and Receipts & Payments account for the year ended on that date annexed thereto. The preparation of these financial statements are the responsibilities of management of RMSA (U.T.). Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Standards on Auditing issued by the Institute of Chartered Accountants of India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

We further report that :

- a. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.
- b. In our opinion, proper books of account, as required by law, have been kept by the RMSA (U.T), so far as appears from our examination of the books.
- c. The statements of account dealt with this report are in agreement with the books of account produced before us.

d. In our opinion and to the best of our information and according to the explanations given to us the said consolidated accounts of the RMSA (U.T), gives the information in the manner so required and give a true and fair view :

1. In the case of the Balance Sheet, of the State of Affairs of RMSA (U.T.) as at
2. 31st March, 2013.
3. In the case of the Income & Expenditure Account of the excess of income over expenditure / deficit of income over expenditure for the year ended on that date.
4. In case of Receipts & Payments Account of the receipts and payments during the year ended on that date.

Place: Chandigarh
Date : 28/7/13

For Agarwal A. Kumar & Associate
Chartered Accountants



State Project Director
Chandigarh Rashtriya
Madhyamik Shiksha
Abhiyan Society (RMSA)

Assistant Controller (F&A)
Chandigarh Rashtriya
Madhyamik Shiksha
Abhiyan Society (RMSA)

RASHTRIYA MADHYAMIK SHIKSHA ABHIYAN, CHANDIGARH (U.T.)

MANAGEMENT LETTER FOR F. Y. - 2012-13

Our organization M/S Agarwal A. Kumar & Associates, Chartered Accountants, Chandigarh has been appointed as Statutory Auditors to conduct Statutory Audit of Rashtriya Madhyamik Shiksha Abhiyan Chandigarh (U.T.) for Financial Year 2012-13.

We have examined the attached Balance Sheet of Rashtriya Madhyamik Shiksha Abhiyan Chandigarh (U.T.) as on March 31, 2013, Income & Expenditure Account, Receipt & Payment Account for the year ended on that date.

ACCOUNTING SYSTEM

1. During the audit we observed that records and accounts were maintained manually for the financial year 2012-13 instead of computerized record.
2. The amount incurred for civil works has been shown in the Income and Expenditure account for the year as expenses because this is a contribution towards creation/ purchase of the assets and society is not having any ownership rights or control over the same.
3. The existing accounting systems with regards to book keeping of the project transactions, release of funds are in accordance with accepted norms.

Place : Chandigarh
Date : 28/7/2013

For Agarwal A Kumar & Associates,
Chartered Accountants

State Project Director
Chandigarh Rashtriya
Madhyamik Shiksha
Abhiyan Society (RMSA)

Assistant Controller (F&A)
Chandigarh Rashtriya
Madhyamik Shiksha
Abhiyan Society (RMSA)

UTILISATION CERTIFICATE OF RMSA FOR THE YEAR ENDED ON MARCH 31, 2013

NAME OF THE STATE: Chandigarh (U.T.)

S. No.	SANCTION LETTER NO. & DATED	AMOUNT(Rs.)		
		RMSA	NPEGEL	TOTAL
1	F.No. 22-3/2012-Desk(GH)/RMSA.III Dated 11.10.2012	2637000.00	0.00	2637000.00
2	F.No. 22-3/2012-Desk(GH)/RMSA.III Dated 11.10.2012	744000.00		744000.00
3	Memo.No. 1182-DPI-UT-AI-8(8)09/2048 dated 24.12.2012	2350000.00		2350000.00
4	F.No. 22-3/2012-Desk(GH)/RMSA.III Dated 26.02.2013	3637000.00		3637000.00
	Total	9368000.00	0.00	9368000.00

- 1 Certified that out of Rs. 93,68,000/- (Rupees Ninety Three Lac Sixty Eight Thousand Only) grant in aid released during the year 2012-13 in favour of Chandigarh RMSA, is Rs. 23,50,000/- (Rs. Twenty Three Lac Fifty Thousand Only) as State Share from Chandigarh Administration letter no. given in the margin, Rs. 70,18,000 (Rs. Seventy Lac Eighteen Thousand Only) received GOI Share from the Ministry of Human Resource Development of School Education and Literacy, New Delhi vide letter nos. noted against each, Rs. 10,46,437.70/- (Rupees Ten Lac Forty Six Thousand Four Hundred Thirty Seven and paise Seventy only) on account of interest earned and other receipts during the period 2012-13 and Rs. 2,40,91,650.45/- (Rupees Two Crore Forty Lac Ninety One Thousand Six Hundred Fifty and paise Forty Five Only) on account of unspent balance of at the end of the year.
- 2 It is also certified that sum of Rs. 1,05,34,578.25/- has been utilised for the purpose for which it was sanctioned and that the balance of Rs. 2,40,91,650.45/- (Rupees Two Crore Forty Lac Ninety One Thousand Six Hundred Fifty and paise Forty Five Only) remained unutilised at the end of the year which will be adjusted towards the grant-in-aid during the next year 2013-14.
- 3 Certify that I have satisfied myself that the conditions on which the grant in aid was sanctioned have been duly fulfilled/are being fulfilled and that I have exercised the following checks to see that the money was actually utilised for the purpose for which it was sanctioned.

Kinds Checks exercised.

1. Statements of Accounts (Copy enclosed)
2. Utilisation Certificates
3. Progress Report (Copy enclosed)

State Project Director
Chandigarh Rashtriya
Madhyamik Shiksha
Abhiyan Society (RMSA)

AUDITORS 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.

Place: Chandigarh
Date 28/7/2013

For Agarwal A. Kumar & Associates
Chartered Accountants

Assistant Controller (F&A)
Chandigarh Rashtriya
Madhyamik Shiksha
Abhiyan Society (RMSA)

RASHTRIYA MADHYAMIK SHIKSHA ABHIYAN MISSION/SOCIETY CHANDIGARH, UT

BALANCE SHEET AT MARCH 31, 2013

LIABILITIES	SCHEDULE	AMOUNT 31.03.2013	AMOUNT 31.03.2012	ASSETS	SCHEDULE	AMOUNT 31.03.2013	AMOUNT 31.03.2012
Capital Fund				Fixed Asset			
Opening Balance	24211791			Advance for Expenses			
Received during 2012-2013	10414437.7			Other Advances			
Less: Exp during 2012-2013	10534578.25						
Balance as on 31.03.2013		24091650.45	24211791.00	Closing Balance at SPO			
				(a) cash at bank		24091650.45	
				(b) cash in hand		0.00	
TOTAL (RS.)		24091650.45	24211791.00	TOTAL (RS.)		24091650.45	24211791.00

Place : Chandigarh

Date : 28/7/2013

For Agarwal Akumar & Associates

Chartered Accountants



State Project Director
Chandigarh Rashtriya
Madhyamik Shiksha
Abhiyan Society (RMSA)

Assistant Controller (F&A)
Chandigarh Rashtriya
Madhyamik Shiksha
Abhiyan Society (RMSA)


RASHTRIYA MADHYAMIK SHIKSHA ABHIYAN MISSION/SOCIETY CHANDIGARH, UT


INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON MARCH 31, 2013

EXPENDITURE	AMOUNT 31.03.2013	AMOUNT 31.03.2012	INCOME	AMOUNT 31.03.2013	AMOUNT 31.03.2012
Annual School Grant	3622748.20	3841301.00	Fund received from Govt. of India		
Minor Repair Grant	1919319.00	1897901.00	(a) RMSA	7018000.00	23455000.00
MGT Cost MMIR	265140.00	226904.00	(b) NPEGEL		
Civil Works	0.00	6112000.00	Fund received from State Govt. of India	2350000.00	1986000.00
Quality intervention camping/excursion trip for students of class ix	2128760.00	0.00	(a) RMSA		
Teacher training- in service training for existing teacher	212387.00	0.00	(b) NPEGEL	500.00	0.00
Community Trainig SMDC	748924.00	0.00	Receipts from others	1045937.70	812391.00
Quality INTR Sports equ.	1600000.00	0.00	Interest Income		
teacher training capacity Principal	37300.00	0.00			
Excess of income over expenditure		14175285.00			
			Excess of expenditure income over	120140.50	
TOTAL (RS.)	10534578.20	26253391.00	TOTAL (RS.)	10534578.20	26253391.00

Place, Chandigarh

Date : 28/7/2013


 Controller (RMSA)
 Chandigarh Rashtriya
 Madhyamik Shiksha
 Abhiyan Society (RMSA)


 State Project Director
 Chandigarh Rashtriya
 Madhyamik Shiksha
 Abhiyan Society (RMSA)



RASHTRIYA MADHYAMIK SHIKSHA ABHIYAN MISSION/SOCIETY CHANDIGARH, UT

RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED ON MARCH 31, 2013

RECEIPT	AMOUNT 31.03.2013	AMOUNT 31.03.2012	PAYMENT	AMOUNT 31.03.2013	AMOUNT 31.03.2012
Opening balance					
(a) Cash in hand					
(b) Cash at Bank					
Fund received from Govt. of India					
(a) RMSA	24211791.00	10036506.00	Annual School Grant	3622748.25	3841301.00
(b) NPEGEL	7018000.00	23455000.00	Minor Repair Grant	1919319.00	1897901.00
Fund received from State Govt. of India			MGT Cost MMIR	265140.00	226904.00
(a) RMSA			Civil Works	0.00	6112000.00
(b) NPEGEL			Closing Balance		
Receipts from others			(a) Cash in hand		
Interest Income			(b) Cash at Bank		
			Quality intervention camping/excursion trip for students of class ix	24091650.45	24211791.00
			Teacher training- In service training for existing teacher	2128750.00	0.00
			Community Training SMDC	212387.00	0.00
			Quality INTR Sports equ.	748974.00	0.00
			teacher training capacity Principal	1600000.00	0.00
				37300.00	0.00
TOTAL (RS.)	34626228.70	36289897.00	TOTAL (RS.)	34626228.70	36289897.00

Place : Chandigarh

Date : 28/7/2013

[Signature]

Assistant Controller (F&A)
Chandigarh Rashtriya
Madhyamik Shiksha
Abhiyan Society (RMSA)

[Signature]
State Project Director
Chandigarh Rashtriya
Madhyamik Shiksha
Abhiyan Society (RMSA)

For Agarwal & Kumar & Associates
Chartered Accountants



Rashtriya Madhyamik Shiksha Abhiyan, UT Chandigarh

Consolidated Annual Financial Statement 2012-13

(Rs.in Lakhs)

State: Union Territory Chandigarh				
Quarter Ending: 31/03/2013				
SOURCE & APPLICATION		RMSA	NPEGEL	TOTAL
Opening Balance				
(a) Cash in Hand				
(b) Cash at Bank		242.12		242.12
Total				
Source (Receipt)				
(a) Funds received from Government of India		70.18		70.18
(b) Funds received from State Government		23.50		23.50
(C) Interest		10.45		10.45
(d) Others		0.01		0.01
Total Receipts		346.26		346.26
Application (Expenditure)		Approved AWP & B including Spill over	Expenditure incurred	Savings
1 Salary of 42 Lab Attendant (4 months)		33.60	0.00	33.60
2 School grant		40.50	36.23	4.27
3 Minor repair		20.00	19.21	0.79
4 In-service training for existing teachers		2.25	2.12	0.13
5 Capacity building of key Resource persons		0.24	0.00	0.24
6 Capacity building of principals/Heads		0.60	0.37	0.23
7 Camping/Excursion trip for student of Class IX within State		21.98	21.28	0.70
8 Sport equipment		16.20	16.00	0.20
9 Salary for Counselors		4.00	0.00	4.00
10 Training of SMDC members		8.26	7.48	0.78
11 MMEP		2.97	2.65	0.32
TOTAL Expenditure		150.60	105.34	45.26
Closing Balance				
(a) Cash in hand				
(b) Cash at Bank			240.92	

Assistant Controller (F&A)
Chandigarh Rashtriya
Madhyamik Shiksha
Abhiyan Society (RMSA)

State Project Director
Chandigarh Rashtriya
Madhyamik Shiksha
Abhiyan Society (RMSA)



Rashtriya Madhyamik Shiksha Abhiyan, UT Chandigarh
Summary Budget Analysis (Entire Program)
For the year ended on 31st March 2013

FMR-I

Sl. No.	Name of State	AWP & 3	Opening Balance	Releases by GOI (incl. external)	Releases by States	Reported Expenditure	Estimated AWP&B for next FY
1	UT Chandigarh	150.60	242.12	70.18	23.50	105.34	200.00
	Total						

Rs. In Lakhs

AWP&B : Denotes annual program outlay

Releases : Denotes all releases to the SIS

Reported Expenditure : Denotes entire expenditure on RMSA by each SIS (including expenditure at state/ district level and eligible advances by district offices) and at MHRD level

Difference : Between total releases and reported expenditure.

Assistant Commissioner
 Chandigarh Rashtriya
 Madhyamik Shiksha
 Abhiyan Society (RMSA)

State Project Director
 Chandigarh Rashtriya
 Madhyamik Shiksha
 Abhiyan Society (RMSA)



Rashtriya Madhyamik Shiksha Abhiyan, UT Chandigarh
Expenditure Report Summary (Entire Program)
For the year ended on 31st March 2013

Sl. No.	Name of State	Opening Balance for the year	GOI Releases (01.04.12 to 30.06.12)	State Releases (01.04.12 to 30.09.12)	Rs. In Lakhs	
					Expenditure (01.04.12 to 31.03.13)	
1	UT Chandigarh	242.12	0.00	0.00	1.33	
	Total	242.12	0.00	0.00	1.33	

State Project Director
Chandigarh Rashtriya
Madhyamik Shiksha
Abhiyan Society (RMSA)

Assistant Controller (F&A)
Chandigarh Rashtriya
Madhyamik Shiksha
Abhiyan Society (RMSA)



FMR III

Rashtriya Madhyamik Shiksha Abhiyan, UT Chandigarh

State: UT Chandigarh

Activity-wise Expenditure Statement of RMSA (Statewise)

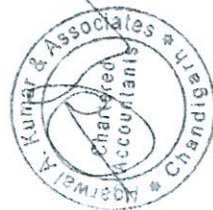
For the year ended on 31st March 2013

Fig. In lacs

SR. No	Expenditure by Activity	Expenditure (01.04.12 to 30.06.12)	Expenditure till 31.03.2013
1	Salary of 42 Lab Attendant (4 months)	0.00	0.00
2	School grant	0.00	36.23
3	Minor repair	0.00	19.21
4	In-service training for existing teachers	0.00	2.12
5	Capacity building of key Resource persons	0.00	0.00
6	Capacity building of principals/Heads	0.00	0.37
7	Camping/Excursion trip for student of Class IX within State	0.00	21.28
8	Sport equipment	0.00	16.00
9	Salary for Counselors	0.00	0.00
10	Training of SMDC members	0.00	7.48
11	MMER	1.33	2.65
	Total	1.33	105.34

Assistant Controller (F&A)
Chandigarh Rashtriya
Madhyamik Shiksha
Abhiyan Society (RMSA)

State Project Director
Chandigarh Rashtriya
Madhyamik Shiksha
Abhiyan Society (RMSA)



RASHTRIYA MADHYAMIK SHIKSHA ABHIYAN, CHANDIGARH (U.T.)

FINANCIAL YEAR - 2012-13

SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS

1. SIGNIFICANT ACCOUNTING POLICIES

A) SYSTEM OF ACCOUNTING


Financial accounts are prepared on historical costs and on the accounting principles of a going concern.

B) REVENUE RECOGNITION


Expenses and Income considered payable & recoverable respectively are accounted for on cash basis.

2. NOTES ON ACCOUNTS

- (a) Physical progress of activities, against funds disbursed has not been verified by us.
- (b) Figures have been rearranged and regrouped wherever necessary.
- (c) The Financial Statements have been prepared on cash basis of accounting and the applicable Accounting Standards issued by the Institute of Chartered Accountants of India.


Assistant Controller (F&A)
Chandigarh
Rashtriya
Madhyamik Shiksha
Abhiyan Society (RMSA)

Place: Chandigarh
Date : 28/12/12


State Project Director
Chandigarh
Rashtriya
Madhyamik Shiksha
Abhiyan Society (RMSA)


For Agarwal A. Kumar & Associates
Chartered Accountants
Chandigarh

