



Ref. No. :

Date : 30 MAY 2013

AUDITOR'S REPORT

1. We have audited the attached Balance Sheet of Rastriya Madhyamik Shiksha Abhiyan, Implementation Society, Department of Education, Union Territory Mission Authority, Dadra and Nagar Haveli as at 31st march 2013, its Income and Expenditure Account, Receipt and Payments and Annual Financial Statements to be read with note forming part of Accounts for the year ended on that date. These financial statements are the responsibility of the management. Our responsibility is to express an opinion on these financial statements based on our audit.
2. We have conducted our audit in accordance with auditing standards generally accepted in India. Those Standards required that we plan perform the audit to obtain reasonable audit assurances about whether the financial statements are free of material misstatements. An audit includes examination on 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.
3. 'Rastriya Madhyamik Shiksha Abhiyan' is a programme of Government of India. The Grants received by the Society's State Project Office are either released to various Block Levels, Cluster Levels and Village Levels for utilization or State Project Office themselves utilize the Grants.

The Grant received are taken as income and amount expended under various activities of this programme are treated as Expenditure.

Based on the records made available for our verification and information given to us we have conducted audit of Procurement Procedure done for procurement of Goods, Works and Services and have nothing material to report there upon.

We give our report Subject to the followings: -

- (a) The Cash balance, if any, and vouchers were in the custody of the officer in-charge as on the date of our audit, have physically been verified.



- 2
- (b) As per our opinion, the accounts generally reflect correct picture as to Utilization of Grants. Various cheques issued during the year and if not utilized has been shown as advance against expenses. Separate utilization certificate has been annexed for the correct utilization of grant for the year.
- (c) We are informed that there is no Internal Audit made applicable to the RMSA activity. RMSA, Implementation Society, Dadra and Nagar Haveli, Silvassa office, Keeps Cash and Bank book and vouchers only.

For RAJESH KIRAN JAIN
Chartered Accountants



(Proprietor)
M. No. 113440

Place: Silvassa
Date : 30-05-2013



Ref. No. :

Date : 30 MAY 2013

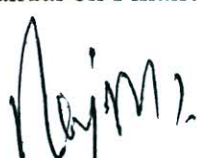
Date: May 30, 2013

To,
Shri KRISHAN KUMAR
State Project Director
RMSA Implementation Society,
Dept. Of Education
Dadra and Nagar Haveli, Silvassa

MANAGEMENT LETTER

Sir,
We have completed the audit of the Rastriya Madhyamik Shiksha Abhiyan, Implementation Society, Dadra and Nagar Haveli, Silvassa, for the financial year ending on 31st March 2013 and our observation and remarks are as under:

1. Double entry system of accounting and the method of accounting as prescribed by the RMSA, Implementation Society has not been followed as to usage of grants and as to unspent grant of the previous year.
2. We have been told that there is neither district nor any branch offices.
3. We have checked the reporting pattern etc for usage of grants at their respective levels during the course of our audit at main office.
4. Utilization certificates have been obtained from other agencies where ever needed and are presented before us.
5. There is no internal audit system. Based on the observation we are of the opinion that Norms of manual on Financial Management and Procurement has been adhered to.


For Rajesh Kiran Jain
Chartered Accountant
M. No. 113 440



No. :

Date :

Utilization Certificate under RMSA for the year ended 31.03.2013

Name of the State / UT: Dadra and Nagar Haveli, Silvassa

| Sr. No | Sanction Letter No. And Date | Amount Rs. | Amount Rs.Total |
|--------|--|------------------|------------------|
| 1 | No. F.22-2/2012-Desk(GH)/RMSA-3 DT. 28-09-2012 | 1,359,900 | 1,359,900 |
| 2 | No. F.22-2/2012- Desk(GH)/RMSA-3 DT. 28-09-2012 | 3,173,100 | 3,173,100 |
| | TOTAL | 4,533,000 | 4,533,000 |

I, Rajesh Kiran Jain, Chartered Accountant practicing at Silvassa do hereby certify that grant in Aid of Rs. 4533000/- Received during the year 2012-13 by Rastriya Madhyamilk Shiksha Abhiyan Implementation Society, Department of Education, Dadra & Nagar Haveli, Silvassa from Govt. of India, Ministry of Human Resources Development, (Department of School Education & Literacy. The utilization is subject to the followings:

- a) As explained in the Audit Report, the cheques issued during the year and if not utilized has been shown as advance amounting to Rs. 3,39,359/- and are to be treated as grants not utilized for the year.

The total grant utilization would be as follows:

| | |
|---|-----------------|
| Unspent Grant Opening Balance: | Rs. 28329440.00 |
| Opening balance of unutilized advance | Rs. 1289312.00 |
| Total Grant Received as per above table: | Rs. 4533000.00 |
| Total other Income (Interest From Bank, & Others) | Rs. 1155665.00 |
| | Rs. 35307417.00 |
| Less: Total Application as per Income & Exp Statement | Rs. 11490789.00 |
| | Rs. 23816628.00 |
| Add: Sundry creditors for Expenses | Rs. 11698.00 |
| Less: Grant not utilized and shown as advance (a) above | Rs. 339359.00 |
| Unspent Grant carried forward in the year 2013-14 | Rs. 23488967.00 |

We have verified the above statement with the books and records produced before us for our verification.

Place: Silvassa

Date: 30-05-2013

For, RAJESH KIRAN JAIN
Chartered Accountants



(Proprietor)
M. No. 113440

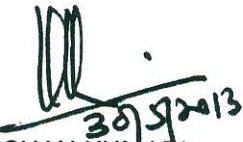
ANNEXURE "I" NOTES FORMING PART OF ACCOUNT [2012-13]

RASTRIYA MADHYAMIK SHIKSHA ABHIYAN, IMPLEMENTATION SOCIETY, DEPT. OF
EDUCATION, UNION TERRITORY MISSION AUTHORITY,
DADRA AND NAGAR HAVELI

- (a) Rastriya Madhyamik Shiksha Abhiyan' is a programme of Government of India. The Grants received by the State Project Office are either released to various Block Level, Cluster Levels and Village Levels for utilization or State project Office themselves utilized the Grants.
- (b) The Financial Statements have been prepared under the historical cost convention and on Cash basis.
- (c) The grant Received, Undisbursed Grant of previous years (if any) and various other Incomes (if any) are taken as income and amount expended under various activities may include disbursement for construction and /or acquisition of Fixed Assets for the purposes of object of this Programme, all such expenditure are considered as revenue expenditure.
- (d) We are told that, there is no grant which is being allotted to the Block / Cluster etc. and unspent.
- (e) No Grant fund or any part there of have been applied for any project or purpose other than the object or purpose approved by the Office of State Project Director, the implementing authority of this Programme.
- (f) The bank balance are reconciling with respective bank's balances.
- (g) Classifications of Grants Disbursements under various Heads are in accordance with the instruction and guidance issued under the project.
- (h) There is no contingent liabilities and off the balance sheet items.
- (i) There are no claims pending, suites filed of pending judgments in the court of law.



- (j) The State Project Office, during the implementation of this Program has complied with all the relevant business laws as applicable to each transaction.


30/5/2013

(KRISHAN KUMAR)

State Project Director

Rastriya Madhyamik Shiksha Abhiyan, Implementation Society,

Union Territory Mission Authority


Dadra & Nagar Haveli, Silvassa.

Place : Silvassa

Date : 30-05-2013

For RAJESH KIRAN JAIN
Chartered Accountants




(Proprietor)
M. No. 113440

Place : Silvassa

Date : 30-05-2013

| RECEIPTS | Schedule | Amount Current Year | Amount Previous Year | PAYMENTS | Schedule | Amount Current Year | Amount Previous Year |
|---|----------|---------------------|----------------------|---|----------|---------------------|----------------------|
| Opening Balance | | | | Amount paid to districts and SMDC level Expenditure at District and SMDC level | | | |
| Non- Recurring Govt. of India State (UT) | | 10,148,000 | 5,638,000 | RECURRING EXPENSES | | 1,196,421 | 1,372,478 |
| Recurring Govt. of India State (UT) | | 443,746 | 1,020,712 | Learnino Enhancement Programme | | 392,156 | 788,390 |
| Cash in Hand | | 12,097,156 | 14,018,238 | School Grant and Minor Recor Grant | | 96,929 | 211,970 |
| Unadjusted Advances | | 2,538 | - | Excursion School Grant | | 400,000 | 65,440 |
| Funds recd. from Govt. of India (a) RMSA (Recurring) | | 1,289,312 | 1,375,000 | SMDC Training | | 400,000 | - |
| (a) RMSA (Non Recurring) | | 4,533,000 | 10,148,000 | Inter-Exchange Art and Cultural Programme | | 410,500 | - |
| (b) NPEGL | | - | - | Purchase of Sports Equipment | | 85,688 | - |
| Funds recd. from State Govt. (a) RMSA (Non-Recurring) | | - | - | Remedial Teaching | | 88,043 | - |
| (b) NPEGL | | - | - | Craft Mela | | 237,295 | - |
| Interest | | 1,100,634 | 41,105 | Salary of Resource Person | | 167,677 | - |
| (a) RMSA | | 50,431 | 24,486 | Salary of Office Clerk | | 3,333,602 | - |
| (b) NPEGL | | - | - | Salary of Lab Attendant | | 453,537 | - |
| (c) Interest received on school grant advances | | 4,600 | - | Study Tour Teachers | | - | - |
| Miscellaneous receipts (Tender Fees) | | - | - | MMER (RECURRING EXPENSES) | | 22,881 | 8,820 |
| Expenditure of districts and sub-districts level adjusted against advances | | - | - | Telephone and Internet Connection | | 469,329 | 424,611 |
| Advances for district and sub-district level programme activities adjusted | | - | - | Staff Salary | | 11,945 | 96,383 |
| Advances for state level programme activities adjusted | | - | - | T.A. & D.A. | | 45,899 | 7,495 |
| Funds refunded by districts and sub-district level | | - | - | Stationery & Printing | | 145 | 300 |
| | | - | - | Bank Charges | | 15,000 | 15,000 |
| | | - | - | Audit Fees | | - | 5,800 |
| | | - | - | Meeting Exoenses | | 10,343 | - |
| | | - | - | Advertisement Exoenses | | 23,026 | - |
| | | - | - | Miscellaneous Exoenses | | 5,450 | - |
| | | - | - | Telephone and Internet Connection | | 1,215 | - |
| | | - | - | PRIOR PERIOD EXPENSES | | - | - |
| | | - | - | Civil Construction for establishment of office | | - | 811,034 |
| | | - | - | Stationery & Printing | | - | 28,980 |
| | | - | - | Air Conditioner Nos 3 | | - | 77,550 |
| | | - | - | Furniture & Fixture | | - | 58,550 |
| | | - | - | Peridrive 2 & Iball Mouse 1 | | - | 2,010 |
| | | - | - | Fax Machine Nos 1 | | - | 9,500 |
| | | - | - | Computer With Ups Nos 5 | | - | 198,970 |
| | | - | - | Printer Nos 3 | | - | 16,188 |
| | | - | - | Scanner Nos 1 | | - | 2,844 |
| | | - | - | Laptop Nos 1 | | - | 38,300 |
| | | - | - | Advertisement Exo | | - | 45,039 |
| | | - | - | OTHER EXPENSES | | - | - |
| | | - | - | Other Exo For Guest Faculty | | 3,612,010 | 36,377 |
| | | - | - | Guest Faculty Salary | | - | 741,360 |
| | | - | - | Closing Balance | | - | - |
| | | - | - | Non- Recurring | | - | - |
| | | - | - | Balance with Bank - Govt. of India | | 10,148,000 | 10,148,000 |
| | | - | - | Balance with Bank - State (UT) | | 5,638,000 | 5,638,000 |
| | | - | - | Recurring | | - | - |
| | | - | - | Balance with Bank - Govt. of India | | 95,075 | 443,746 |
| | | - | - | Balance with Bank - State (UT) | | 7,575,503 | 12,097,156 |
| | | - | - | Cash in Hand | | 32,389 | 2,538 |
| | | - | - | Unadjusted Advance | | 339,359 | 1,289,312 |
| TOTAL | | 35,307,417 | 34,682,541 | TOTAL | | 35,307,417 | 34,682,541 |

As per our Audit Report of even date Attached.

FOR RAJESH KIRAN JAIN
Chartered Accountants

(Proprietor)
M No. 113440

Place - Silvassa
Date -

30 MAY 2013



(KRISHNA KUMAR)
State Project Director
Rastriya Madhyamik Shiksha Abhiyan
Implementation Society, Dept. of Education
Dadra & Nagar Haveli, Silvassa

| EXPENDITURE | Sch dule | Amount Current Year | Amount Previous Year | INCOME | Sch edul | Amount Current | Amount Previous Year |
|--|-------------|------------------------|-------------------------|---|-------------|-------------------|-------------------------|
| | | | | | | | |
| Expenditure at District and sub-district level | | | | Funds recd. from Govt. of India | | 4,533,000 | 12,565,000 |
| RECURRING EXPENSES | | | | (a) RMSA | | - | - |
| Learning Enhancement Programme | | | | (b) NPEGEL | | - | - |
| School Grant and Minor Repair Grant | | 1,196,421 | 1,372,478 | Funds recd. from State Govt. | | - | - |
| Excursion School Grant | | 392,156 | 788,390 | (a) RMSA | | - | - |
| Teacher Training | | 96,929 | 211,970 | (b) NPEGEL | | - | - |
| SMDC Training | | | 65,440 | Interest | | - | - |
| Inter-Exchange Art and Cultural Programme | | 400,000 | - | | | - | - |
| Purchase of Sports Equipment | | 400,000 | - | (a) RMSA | | 1,100,634 | 41,105 |
| Remedial Teaching | | 410,500 | - | (b) NPEGEL | | - | - |
| Craft Mela | | 85,688 | - | (c) Interest received on school grant advance | | 50,431 | 24,486 |
| Salary of Resource Person | | 88,043 | - | Other | | - | - |
| Salary of Office Clerk | | 237,295 | - | Miscellaneous Receipt | | - | - |
| Salary of Lab Attendant | | 167,677 | - | From Tender Fees | | 4,600 | - |
| Study Tour Students | | 3,333,602 | - | Balance at Districts | | - | - |
| Study Tour Teachers | | 453,537 | - | (a) | | - | - |
| MMER (RECURRING EXPENSES) | | | | (b) | | - | - |
| Telephone and Internet Connection | | 22,881 | 8,820 | Excess of Expenditure Over Income | | 5,802,124 | - |
| Staff Salary | | 469,329 | 424,611 | | | - | - |
| T.A. & D.A. | | | 96,383 | | | - | - |
| Stationery & Printing | | 11,945 | 7,495 | | | - | - |
| Bank Charges | | 45,899 | 300 | | | - | - |
| Audit Fees | | 145 | 15,000 | | | - | - |
| Meeting Expenses | | 15,000 | 5,800 | | | - | - |
| Advertisement Expenses | | - | - | | | - | - |
| Miscellaneous Expenses | | 22,041 | - | | | - | - |
| | | 23,026 | - | | | - | - |
| PRIOR PERIOD EXPENSES | | | | | | - | - |
| Miscellaneous Expenses | | 5,450 | - | | | - | - |
| Telephone and Internet Connection | | 1,215 | - | | | - | - |
| PREPARATORY ACTIVITY | | | | | | - | - |
| Civil Construction for establishment of office | | - | 811,034 | | | - | - |
| Stationery & Printing | | - | 28,980 | | | - | - |
| Advertisement Exp | | - | 45,039 | | | - | - |
| OTHER EXPENSES | | | | | | - | - |
| Other Exp For Guest Faculty | | - | 36,377 | | | - | - |
| Guest Faculty Salary | | 3,612,010 | 741,360 | | | - | - |
| Excess of Income Over Expenditure | | - | 7,971,114 | | | - | - |
| TOTAL | | 11,490,789 | 12,630,591 | TOTAL | | 11,490,789 | 12,630,591 |

As per our Audit Report of even date Attached.

FOR RAJESH KIRAN JAIN
Chartered Accountants

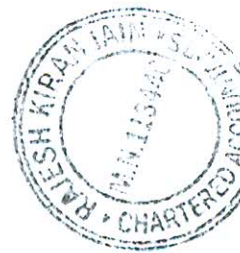
(Proprietor)
M.No. 113440

Place : Silvassa

Date :

30 MAY 2013

(KRISHAN KUMAR)
State Project Director
Rastriya Madhyamik Shiksha Abhiyan
Implementation Society, Dept. of Education
Dadra & Nagar Haveli, Silvassa



Consolidated Balance Sheet as on 31st March 2013
Name Of The Institute : Rashtiya Madhyamik Shiksha Abhiyan - Silvassa

| Liabilities | Schedule | Amount Current Year | Amount Previous Year | Assets | Schedule | Amount Current Year | Amount Previous Year |
|---|----------|---------------------|----------------------|-------------------------------|----------|---------------------|----------------------|
| Capital Fund | | | | Fixed Assets | | | |
| Opening Balance | | 30,023,064 | 22,051,950 | Air Conditioner Nos 3 | | 77,550 | 77,550 |
| | | | | Furniture & Fixture | | 58,550 | 58,550 |
| Sundry creditors | | | | Pendrive 3 | | 2,010 | 2,010 |
| As per Annex-1 | | 35,921 | 24,223 | Fax Machine Nos 1 | | 9,900 | 9,900 |
| | | | | Computer With Ups Nos 5 | | 221,078 | 221,078 |
| Funds recd. from State Govt. | | | | Printer Nos 3 | | 17,987 | 17,987 |
| (a) RMSA | | - | - | Scanner Nos 1 | | 3,160 | 3,160 |
| (b) NPEGEL | | - | - | Laptop Nos 1 | | 38,300 | 38,300 |
| | | | | | | | |
| Funds recd. from Govt of India | | | | Deposit | | - | - |
| (a) RMSA | | - | - | (a) Fixed Deposits with Banks | | - | - |
| (b) NPEGEL | | - | - | (b) Deposits with others | | - | - |
| | | | | advances receivable from | | - | - |
| Interest | | | | (a) | | - | - |
| (a) RMSA | | - | - | (b) | | - | - |
| (b) NPEGEL | | - | - | | | | |
| | | | | Balances at districts | | | |
| Others Balances at Districts | | | | (a) Cash at Bank | | - | - |
| (a) | | - | - | (b) Cash in Hand | | - | - |
| (b) | | - | - | (c) Advances outstanding | | 339,359 | 1,289,311 |
| (c) | | - | - | As per Annex-2 | | - | - |
| | | | | | | | |
| | | | | Closing Balance at SPO | | | |
| | | | | (a) Cash at Bank | | 23,456,578 | 28,326,900 |
| | | | | (b) Cash in Hand | | 32,389 | 2,500 |
| Less: Excess of Expenditure over Income | | 5,802,124 | 7,971,114 | | | | |
| Total | | 24,256,861 | 30,047,287 | Total | | 24,256,861 | 30,047,287 |

As per our Audit Report of even date Attached

FOR RAJESH KIRAN JAIN
Chartered Accountants

(Proprietor)

M.No. 11344p

Place : Silvassa

Date : 30 MAY 2013



(Signature)

(KRISHAN KUMAR)
State Project Director
Rastriya Madhyamik Shiksha Abhiyan
Implementation Society, Dept. of Education
Dadra & Nagar Haveli, Silvassa

18
Bank reconciliation statement for the year ended 31-03-2013

Balance as per Bank book

Amount
23,456,578

Add: Cheques issued but presented at a later date

| Sr. no | Date | Cheque No | Amount | Amount | Date of clearing |
|--------|------------|-----------|---------|---------|------------------|
| 1 | 28/03/2013 | 328966 | 74,800 | | 02/04/2013 |
| 2 | 28/03/2013 | 328972 | 410,500 | | 02/04/2013 |
| 3 | 28/03/2013 | 328965 | 10,620 | | 03/04/2013 |
| 4 | 28/03/2013 | 328964 | 450 | | 03/04/2013 |
| 5 | 18/03/2013 | 328955 | 2,160 | | 04/04/2013 |
| 6 | 18/03/2013 | 328951 | 14,842 | | 06/04/2013 |
| 7 | 28/03/2013 | 328971 | 450 | | 08/04/2013 |
| 8 | 28/03/2013 | 328961 | 684 | | 08/04/2013 |
| 9 | 28/03/2013 | 328962 | 1,180 | 515,686 | 09/04/2013 |

Add: Cheques issued but not yet cleared

| | | | | | |
|---|------------|--------|-------|-------|---------|
| 1 | 20/07/2011 | 824736 | 5,800 | 5,800 | 521,486 |
|---|------------|--------|-------|-------|---------|

Less: Bank Charges Not Shown in Cash Book

| | | | |
|----------------------|----------|------|-------------------|
| Financial Year | 2011 -12 | 1600 | |
| Financial Year | 2012-13 | 1860 | 3,460 |
| Total Balance | | | 23,974,604 |

BALANCE AS PER BANK STATEMENT

Balance as per Bank Pass Book A/C 32040488333 23,967,704

Balance as per Bank Pass Book A/C 00000030848404983 6,900

Total Balance **23,974,604**




(KRISHAN KUMAR)
State Project Director
Rastriya Madhyamik Shiksha Abhiyan
Implementation Society, Dept. of Education
Dadra & Nagar Haveli, Silvassa

11

RASTRIYA MADHYAMIK SHIKSHA ABHIYAN IMPLEMENTATION SOCIETY,
DEPT. OF EDUCATION, SILVASSA - 396230

Creditors (2012-13)

Annexure- 1

| Sr No | Particulars | Amount |
|-------|--|--------|
| 1 | Computer With Ups Nos 5 | 22108 |
| 2 | Printer Nos 3 | 1799 |
| 3 | Scanner Nos 1 | 316 |
| 4 | Adverisement Exps for Study Tour of Students | 11698 |
| | TOTAL | 35,921 |


(KRISHAN KUMAR)
State Project Director
Rastriya Madhyamik Shiksha Abhiyan
Implementation Society, Dept. of Education
Dadra & Nagar Haveli, Silvassa



RASTRIYA MADHYAMIK SHIKSHA ABHIYAN IMPLEMENTATION SOCIETY,
DEPT. OF EDUCATION, SILVASSA - 396230

Advances for Expenses (2012-13)

Annexure- 2

| Sr No | Particulars | Amount |
|-------|--|---------|
| 1 | Advances for School Grant & Minor Repair Grant | 339,359 |
| | TOTAL | 339,359 |



(KRISHAN KUMAR)
State Project Director
Rastriya Madhyamik Shiksha Abhiyan
Implementation Society, Dept. of Education
Dadra & Nagar Haveli, Silvassa



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