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FTS-10476

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Rashtriya Madhyamik Shiksha Abhiyan
OFFICE OF THE U.E.E. MISSION

1st Floor, Near Estate Branch, Department Of Education
Distt. North, Lucknow Road Delhi - 110054. Tel. 23810362

No. F.DE.29/RMSA/Accts/ 2407

Dated: 30-8-2013

To

✓ The Director (SL)
Govt. of India
Ministry of Human Resource Development
Department of School Education & Literacy
Shastri Bhawan, New Delhi

Sub: Submission of Annual Audit Report for the year 2012-13 in respect of RMSA

Madam

Please find enclosed herewith the Annual Audit Report for Rashtriya Madhyamik Shiksha Abhiyan in respect of the year 2012-13 alongwith the following documents.

1. Balance Sheet
2. Receipt and Payment
3. Income and Expenditure
4. Procurement Certificate
5. Utilization Certificate
6. Letter to the Management
7. Audit Observation
8. Consolidate Annual Financial Statement

This has been issued with the prior approval of Chairman, Executive Committee U.E.E. Mission.

Yours faithfully,

for you, M.
DS-RMSA -IT
H/W


(A. Mona Sreenivas, IAS)
State Mission Director

Copy to:

1. Chief Consultant (TSC), Ed-CEL (RMSA), Vijaya Bank Building, Barakhamba Road, New Delhi.

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(A. Mona Sreenivas, IAS)
State Mission Director

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AUDITORS' REPORT

To the Members of Rashtriya Madhyamik Shiksha Abhiyan (RMSA), Delhi

We have audited the attached Balance Sheet of Rashtriya Madhyamik Shiksha Abhiyan (RMSA), Delhi as on 31st March 2013, the Income & Expenditure Account and Receipts & Payments for the year ended on that date annexed thereto. These financial statements are the responsibility of the Institution's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

We believe that our audit provides a reasonable basis for our opinion and report that:

- I. The audit covered the accounts of Institution. However, verification of the actual utilization of Grant by the recipient organization being beyond the scope of this audit.
- II. Project Expenditure during the year against various Grants for School, TLM, Repair & Maintenance etc. have been checked as per Sanction of State Mission Director, Utilization Certificate for the same has been checked.
- III. The said Balance Sheet and Income & Expenditure Account and Receipts and Payments account are in agreement with the books of accounts.
- IV. In our opinion and to the best of our Information and according to the explanations given to us, subject to the matters referred to in paragraph I, II, III and IV above and the other notes in enclosed Notes to Accounts, the said accounts read together with the notes thereon, give a true and fair view in conformity with the accounting principles generally accepted in India:
 - i. In the case of Balance sheet, the state of affairs of the Institution as on 31st March 2013.
 - ii. In the case of Income & Expenditure Account, the excess of Expenditure over Income of the Institution for the year ended on that date.
 - iii. In the case of Receipts and Payments Account, Receipts and Payments Account of the Institution for the year ended on that date.

For LUNAWAT & CO.

Chartered Accountants

F R No. 000629N

CA. Reeta Jain
(Partner)

M No. 92533



Place: New Delhi

Date: 28/8/2013



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Procurement Certificate

This is to certify that we have gone through the procurements procedure used for the State for RMSA and based on the audit of the record year 2012-2013 for **Rashtriya Madhyamik Shiksha Abhiyan (RMSA), Delhi**. We are satisfied that the procurements procedure prescribed in the Manual on Financial Management and Procurement procedure under RMSA have been followed by this department.

Le:

For **LUNAWAT & CO.**

Chartered Accountants

F. R. No. - 000629N

CA. Reeta Jain

Partner

M No. 92533

Place: New Delhi

Date: 23/8/2013





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To,
The Chairman EC (RMSA Mission)
Directorate of Education
Old Secretariat, Delhi - 110054

Sub: Management Letter in respect of Audit of Rashtriya Madhyamik Shiksha Abhiyaan for the year ended 31-03-2013

Dear Sir,

We have conducted the audit of **Rashtriya Madhyamik Shiksha Abhiyan (RMSA)**, Delhi for the year ended 31-03-2013. Our audit covered the accounts of the institution.

The whole amount of unutilized amount of grant received is kept in Savings Bank Account as per the policy prevailing. However, in our opinion, the amount should be kept in Bank Fixed Deposits of short durations so that a higher return can be earned for the benefit of the scheme if the policy permits.

For **LUNAWAT & Co.**
Chartered Accountants
F. R. No. - 000629N

CA. Reeta Jain
Partner
M No. 92533



Place: New Delhi
Date: 23/8/2013

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U.E. MISSION
Rastriya Madhyamik Shiksha Abhiyan (RMISA), Delhi
Income and Expenditure Account for the year ending 31.03.2013

Expenditure	Current Year	Previous Year	Income	Current Year	Previous Year
To Audit Fees	14,832.00	13,483.00	By Bank Interest	2,400,781.00	760,115.00
To Administrative Cost - MMER	304,548.00	230,691.00	By Excess of Expenditure over Income	35,600,934.00	(51,5941.00)
To Training U-DISE	5,342.00	-			
To Release of School Grant	37,676,993.00	-			
Total	38,001,715.00	244,174.00	Total	38,001,715.00	244,174.00

For Lunawat & Co.
Chartered Accountants
F. R. No. - 000629N
C.A. Kewal Jain
Partner
M. No. 092533
Place - New Delhi
Date - 21/8/2012



On Behalf Of U.E.M - RMISA

MS

State Project Director
SSA/RMISA
Directorate of Education
Govt. of NCT of Delhi, Lodhna Road, Delhi

UEE MISSION
Rashtriya Madhyamik Shiksha Abhiyan (RMSA), Delhi
Balance Sheet as on 31-03-2013

LIABILITIES		Current Year	Previous Year	ASSETS		Schedule	Current Year	Previous Year
Capital Fund Pre Project Activity Opening Balance MHRD State Share Project Activity MHRD	7,050,000.00	9,400,000.00	9,400,000.00	Fixed Assets	A	1,250,233.00	1,250,233.00	
	2,350,000.00			Current Assets				
				Bank Charges Refundable				
				Advance given against Fixed A				
Opening Balance Less : Refund to MHRD State Share Opening Balance Add : Fund Received from State Govt. Less : Refund to State Govt.	39,745,000.00	33,252,425.00	39,745,000.00	Furds Receivable	B	2,007,143.00 7,769,007.00 85,000.00		
	(6,492,575.00)			Furds Outstanding				
	10,000,000.00			Bank Balance with Districts				
	3,248,000.00			Balance with Canara Bank				
General Fund Opening Balance Add/Less : Surplus/Deficit during the year	(2,164,192.00)	11,083,808.00	10,000,000.00	Bank Balance at HO	C	3,538,597.00 4,015,282.00	18,467,175.00	
		53,736,233.00	59,145,000.00	Balance with Canara Bank				
	515,941.00							
	(35,600,934.00)	(35,084,993.00)	515,941.00					
Current Liabilities Audit fee Payable		14,832.00	13,483.00					
Total		18,666,072.00	59,674,424.00	Total		18,666,072.00	59,674,424.00	

For Lunawat & Co.
Chartered Accountants
F. R. No. - 000629N



CA Reeta Jain
Partner
M. No. 092533

cc - New Delhi
Date - 23/8/2013

On Behalf Of UUEM - RMSA

State Representative
SSA/RMSA
Directorate of Education
Govt. of NCT of Delhi, Lucknow Road, Delhi

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UEE MISSION
Rashtriya Madhyamik Shiksha Abhiyan (RMSA), Delhi
Schedules to the Balance Sheet as on 31-03-2013

SCHEDULE-A
Fixed Assets

Particulars	Gross Block			
	As at 01.04.2012	Additions/ Deductions	Adjustments	As at 31.03.2013
Digital Photo Copier	1,008,208.00	-	-	1,008,208.00
Laptop	242,025.00	-	-	242,025.00
Total	1,250,233.00	-	-	1,250,233.00

Note: All the fixed Assets has been purchased out of the pre project activity funds.

SCHEDULE-B
Funds Outstanding

District	Amount
North East	35,000.00
South West	50,000.00
Total	85,000.00

SCHEDULE-C
Bank Balance at District Offices

District	Amount
North West	540,189.00
West	33,317.00
East	240,931.00
North East	2,203,854.00
South	6,165.00
Central	80,310.00
New Delhi	13,385.00
North	420,446.00
Total	3,538,597.00

As per our report of even date annexed
For Lunawat & Co.
Chartered Accountants
F R No. 000629N

CA. Reeta Jain
Partner

M No. 92533

Date - 23/8/2013
Place - New Delhi



On Behalf Of UEEM - RMSA

[Signature]
State Project Director
SS/RMSA
Director of Education
Govt. of NCT of Delhi, Lucknow Road, Delhi

UEE MISSION
Rashtriya Madhyamik Shiksha Abhiyan (RMSA), Delhi
Receipt and Payment Account for the year ending 31.03.2013

RECEIPTS	Current Year	Previous Year	PAYMENTS	Current Year	Previous Year
<u>Closing Balance</u> with HO with Districts	18,467,175.00 39,956,387.00	7,050,000.00 -	<u>Expenses paid</u> Bank Charges Administrative Cost - MMER Purchase / Advance given for Fixed Assets Release of School Grant Training U-DISE (MMER)	810.00 318,031.00 2,007,143.00 45,531,000.00 5,342.00	629.00 230,691.00 1,250,233.00 - -
<u>Grant Received</u> State Share	3,248,000.00	10,000,000.00	<u>Refund of unspent amount on a/c of Pre-Project Activities :</u> MHHRD State Govt.	6,492,575.00 2,164,192.00	- -
Interest Income Bank Interest - HO Bank Interest - Districts	- 782,048.00 1,618,733.00	39,745,000.00 2,350,000.00 603,099.00 157,016.00	<u>Closing Balance</u> With HO With Districts	4,015,282.00 3,538,597.00	18,467,175.00 39,956,387.00
Bank Charges Refunded	629.00				
TOTAL	64,072,972.00	59,905,115.00	TOTAL	64,072,972.00	59,905,115.00

For Lunawat & Co.
Chartered Accountants
F. R. No. - 000629N

CA Rakesh Jain
Partner
M. No. 092533

Place - New Delhi
Date - 23/8/2013




On Behalf Of UEM - RMSA

(Signature)
State Project Director
SSN RMSA
Directorate of Education
Govt. of NCT of Delhi, Luthnow Road, Delhi

10 All Expenses (Rs 324722) debited to Income & Expenditure Account has been taken out of Project Activity Fund.

As per our report of even date annexed
For Lunawat & Co.
Chartered Accountants
F R No. 000629N


CA. Reeta Jain
Partner
M No. 92533
Place: New Delhi
Date :- 23/8/2013



On Behalf Of UEEM - RMSA


State Project Director
State Project Director
Directorate of Education
Govt. of NCT of Delhi, Lucknow Road, Delhi

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UEE MISSION

Rashtriya Madhyamik Shiksha Abhiyan (RMSA), Delhi

Notes to Accounts as on 31-03-2013

Significant Accounting Policies forming an integral part of the Balance Sheet, Income & Expenditure Account & Receipt & Payment Account as on 31.03.2013

1 Recognition of Income & Expenditure

Revenue and costs are accounted for on Mercantile basis except that govt. grant are accounted for in receipt basis.

2 Fixed Assets

Fixed Assets are shown at cost.

3 Depreciation

Depreciation is not being charged on Fixed Assets.

4 Grant in aid received from MHRD and State Government for Financial Year 2012-2013 is as follows:

<u>Type of Grant</u>	<u>Amount</u>
MHRD	-
State Share	3,248,000.00
State Share (Pre Project Activity)	-
	<u>3,248,000.00</u>

5 Current Assets have a value on realization in the ordinary course of activities at least equal to the amount at which they are stated.

6 The Opening Balance of Fund received & of Bank account have been taken from unaudited books of account.

7 Interest income from bank has been credited to Income & Expenditure account in accordance with accounting policy of the Institute.

8 The unutilised amount of grant received from the government is kept in Savings Bank accounts.

9 All the fixed Assets(Rs. 1250233) had been purchased in 2011-12 out of the pre project activity funds and the same balance has been carried forward in 2013-14.

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Audited FMR-I

Rashtriya Madhyamik Shiksha Abhiyan
Summary Budget Analysis (Entire Program)
Frequency: Annual
For the Financial year ended on 31.3.2013

Name of the State: Delhi

(Rs. in lakhs)

S. No.	AWP&B 2012-2013	Opening Balance on 1.4.2012	Releases by GOI	Release by State	Audited Expenditure	AWP&B for next year
1.	NIL	584.24	NIL	32.48	400.07	NIL


State Mission Director
RMSA, Delhi

Utilization Certificate Format

Utilization Certificate for the year ended 31.03.2013

Name of the Scheme Rashtriya Madhyamik Shiksha Abhiyan (RMSA), Delhi

S.No.		Central Share	State Share	Total
1	Opening balance at the beginning of the financial year (as on 1.4.2012)			584.24
2	Detail of funds received during the year			
2.1	Fund received from State Govt. vide Sanction No.FDE18-99(15)/2011-12/Plg/533-543 dt. 22.06.12		32.48	32.48
3	Total fund received		32.48	616.72
4	Other receipts, interest			24.01
5	Total fund available (Sl. 1+2+3)			640.73
6	Expenditure (grant in aid general)			400.07
7	Expenditure (grant for creation of capital assets)			0
8	Total expenditure (Sr. No. 6+7)			400.07

1. Certified that out of Rs. NIL (Rupees NIL) of grant-in-aid sanctioned during the year 2012-13 in favour of RMSA vide Ministry of Human Resource Development, Department of School Education & Literacy Letter Nos. as indicated above and Rs. 32,48,000/- (Rupees Thirty two lakhs forthy eighty thousand only) received as State Share from the State Government vide letter Nos. as indicated above and Rs. 24,00,781/- (Rupees Twenty four lakhs seven hundred eighty one only) on account of interest earned and other receipts during the period 2012-13 and Rs 5,84,24,191/- (Rupees Five crore eighty four lakhs twenty four thousand one hundred ninety one only) on account of unspent balances of the previous year, a sum of Rs 4,00,07,509/- (Rupees Four crore seven thousand five hundred & nine only) has been utilized for the purpose for which it was sanctioned and the balance of Rs. 1,54,08,915/- (Rupees One crore fifty four lakhs eight thousand nine hundred fifteen only) remains unutilized at the end of the year.
2. Certified that I have satisfied myself that the conditions on which the grants-in-aid was sanctioned have been duly fulfilled and that I have exercised the following checks to see that the money was actually utilized for the purpose for which it was sanctioned.
3. Kinds of checks exercised
 - i. Audited Statement of Accounts (Copy enclosed)
 - ii. Utilization received from executing units, records during sample visit.
 - iii. Progress Report

[Signature]
 State Project Director
 SS/RMSA
 Directorate of Education
 Govt. of NCT of Delhi, Lodhi Road, Delhi

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.

Chartered Accountant Firm

Dated: 23/8/2013

Note: Break up of total expenditure as mentioned in the Utilization Certificate is to be provided as per **Annexure-II** (Part-I) on actual basis. Break up of unutilized grants including unadjusted advance implementing agencies (at school level, district level, different executing agencies, SIS level etc.) be shown separately.



Audited FMR-III

Rashtriya Madhyamik Shiksha Abhiyan
Activity wise Expenditure Statement of RMSA (State-wise)
For the Year ended on 31.3.2013

Name of the State: Delhi

(Rs. in lakhs)			
S. No.	Expenditure by Activity	Half Year Ended 31.3.2013	Year Ended 31.3.2013 (1.4.2012 to 31.3.2013)
1	MMER (Including U-DISE)	-----	23.30
2	School Grant	-----	376.77
	Total		400.07


 State Mission Director
 RMSA, Delhi

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Audited FMR-II

**Rashtriya Madhyamik Shiksha Abhiyan
Expenditure Report Summary (Entire Program)
Frequency Semi Annual data
For the Financial year ended on 31.3.2013**

Name of the State: Delhi

(Rs. in lakhs)

S. No.	Opening Balance for the year (on 1.4.2012)	Releases (1.4.2012 to 31.3.2013)	Audited Expenditure (1.4.2012 to 31.3.2013)
1.	584.24	32.48	400.07


State Mission Director
RMSA, Delhi

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**Consolidated Annual Financial Statement for RMSA
Financial Year 2012-13**

(Rs. in Lakhs)

State : DELHI		Year Ending : 2012-13		SOURCE & APPLICATION:	
		RMSA		TOTAL	
Opening Balance					
(a)	Cash in Hand				
(b)	Cash in Bank	584.24		584.24	
	Total	584.24		584.24	
(a)	Source (Receipts)	0		0	
(b)	Funds received from Government of India	0		0	
(c)	Funds received from State Government	32.48		32.48	
(d)	Interest	24.01		24.01	
(e)	Others	0		0	
	Refund of Unspent amount on A/c of Pre-Project Activities:				
	MHRD	(-)64.93		(-)64.93	
	State Share	(-)21.64		(-)21.64	
	TOTAL Receipts	554.16		554.16	
	Application (Expenditure)	Approved AWP&B including Spill Over	Expenditure	Saving	
	Pre Project Activity	81.50	0	81.50	
	MMER (RMSA)(Including U-DISE)	23.67	23.30	0.37	
	School Grant	473.00	376.77	96.23	
	Total	578.17	400.07	178.10	
	Closing Balance		*154.09		
(a)	Cash in Hand				
(b)	Cash at Bank		*154.09		
	Total:		*154.09		

*Detail of Closing Balance is as under:

Funds Receivable	77.69
Funds Outstanding	00.85
Balance as per Cash Book	75.55
Total :	154.09

Note: No AWP&B was approved for the Financial Year 2012-13 by the MHRD, but RMSA Delhi was permitted to utilize the funds for the year 2011-12 for the same activities in 2012-13.


Mission Director
RMSA, Delhi

