



# Audit Report

of

**Rashtriya Madhyamik Shiksha Abhiyan  
(Consolidated for State & 9 Districts)  
State Implementation Society  
Manipur, Imphal**

Period

01/04/2012 to 31/03/2013



**Auditor**

**Kamal Chopra & Associates  
Chartered Accountants**

T-5A, Tower Block, Protech Park, Upper Hendrabari Road,  
Opp Navodaya Jatiya Vidyalaya, Guwhati-36, Assam



**KAMAL CHOPRA & ASSOCIATES**  
CHARTERED ACCOUNTANTS

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Date: 01/01/2014

To,  
The State Project Director  
Rashtriya Madhyamik Shiksha Abhiyan,  
Imphal,  
Manipur

Dear Sir,

**Sub: Audit Report for the year ended on 31<sup>st</sup> March 2013**

Please find enclosed herewith 3 (three) copies of Consolidated Audit Report of the expenditure incurred for the period ending on 31.03.2013 under Rashtriya Madhyamik Shiksha Abhiyan, together with all the Annexure, Schedules and Notes, Observations and Recommendation attached thereto and also certificates and documents as given below:

1. Audited Balance Sheet, Income & Expenditure Account, Receipt and Payment Account together with all the annexure, Notes on Accounts.
2. Utilization Certificate
3. Procurement Audit Certificate
4. Bank Reconciliation Statement
5. Management Letter
6. Consolidated Annual Financial Statement

We plan to perform the audit to obtain reasonable assurance about whether the "Statement of Grants-in-aids" received and utilization thereof is free of material misstatements. An audit includes examine on test basis, evidence supporting the accounts and disclosures in the statements. However, having regard to the test nature of the audit, persuasive rather than conclusive nature of audit evidence together with inherent limitations of any accounting and internal control systems, there is an unavoidable risk that even some materials misstatements of Grants-in-aids received and utilization thereof, resulting from fraud, and to a lesser extent error, if either exist, may remain undetected.

The responsibility for the preparation of "Statement of Grants-in-Aids" received and utilization thereof is that of the management. The responsibility of the management also includes the adequate accounting records and internal controls for strengthening of the assets and for preventing and detecting fraud and other irregularities.

Thanking you,

For Kamal Chopra & Associates  
Chartered Accountants

Yours truly

  
(CA Kamal Chopra)

CA Kamal Chopra

Encl: As above

M. No: 061296  
FRN: 324878F



**KAMAL CHOPRA & ASSOCIATES**  
CHARTERED ACCOUNTANTS

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**Auditors' Report**

We have audited the attached **Consolidated Balance Sheet** of **Rashtriya Madhyamik Shiksha Abhiyan, State Implementation Society (SIS), Manipur, Imphal** as at 31<sup>st</sup> March 2013 and also the annexed **Income and Expenditure Account and Receipt and Payment Account** for the year ended on that date in which the accounts of State Project Office and 9 (Nine) Districts are incorporated. These Financial statements are the responsibility of the **State Implementation Society (Rashtriya Madhyamik Shiksha Abhiyan)** and our responsibility is to express an opinion on these financial statements based on our audit.

We have conducted our audit in accordance with the auditing standards generally accepted in India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit includes examination on test basis, of evidences supporting the amounts and disclosures of the same in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall financial statements presentations. We believe our audit provides a reasonable basis for our opinion subject to our comments and observations.

We further report, subject to our observations enclosed, that:

- (1) It is the policy of the "State Implementation Society (Rashtriya Madhyamik Shiksha Abhiyan) to maintain its accounts and prepare its financial statements on *cash basis* instead of accrual basis of accounting prescribed by RMSA Mission, Govt. of India.
- (2) We observe that *internal control* procedures are inadequate and unsatisfactory and leave a lot for improvement.
- (3) The comments / observations of the *Internal Auditor* form an integral part of this report and should be taken into consideration together with our observations. No corrective action could be taken by the authorities on the Internal Auditors' observations and remarks due to time constraints as informed to us.
- (4) Under the scope of our audit, we have not verified physical implementation of programme activities at field level and therefore, unable to comment on the implementation of the schemes.
- (5) 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.





## KAMAL CHOPRA & ASSOCIATES

CHARTERED ACCOUNTANTS

- (5) 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.
- (6) In our opinion, proper books of accounts as required by law have been kept by the Society so far as appears from our examination of those books.
- (7) The Balance sheet, Receipt and Payment Account and Income & Expenditure Account dealt with by this report are in agreement with the books of accounts.

In our opinion and to the best of our information and according to the explanations given to us, the said financial statements *read together with other notes* give a true and fair view in conformity with accounting principles generally accepted in India.

- In case of Balance Sheet, the state of affairs of the Rashtriya Madhyamik Shiksha Abhiyan, State Implementation Society, Manipur as at 31/03/2013.
- In case of Income and Expenditure A/c the excess of expenditure over income of the Rashtriya Madhyamik Shiksha Abhiyan, State Implementation Society for the year ended on that date; and
- In case of the Receipts and Payment A/c, of the transaction of the Rashtriya Madhyamik Shiksha Abhiyan, State Implementation Society for the year ended on that date.

**For Kamal Chopra & Associates.**

Chartered Accountants

FRN: 324878E



(CA Kamal Chopra)

Partner

M no. 061296

Date: 01/01/2014

Place: Guwahati



**KAMAL CHOPRA & ASSOCIATES**  
CHARTERED ACCOUNTANTS

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**Letter to the Management**

To,  
State Project Director  
State Implementation Society  
Rashtriya Madhyamik Shiksha Abhyan  
Imphal, Manipur.

Dear Sir,

**Sub : Observations and Recommendations for the State and Districts of RMSA.**  
**Ref: The Audited Balance Sheets of State and Districts for the year ended 31<sup>st</sup> March 2013.**

We would like to bring to your notice the following deficiencies and observations made while carrying out the audit of the State and Districts for the above mentioned period that requires your kind attention.

**1. Accounting Systems and Internal Control:**

- (a) In most of the cases the previous auditors' observations have remained without any action.
- (b) An Audit Objection Register should be maintained and rectification made on the basis of audit or Action taken Report should be prepared so that during subsequent audit the same can be verified. Moreover the State office may obtain Compliance certificate in respect of it from District offices.
- (c) During the year fixed assets were purchased but were charged as expense and hence were not recorded in books of accounts as well as Fixed Asset Register.
- (d) No depreciation has been provided on the assets at neither District level nor at the State level.
- (e) The SMDCs were utilizing the grants by making huge payments in cash. It is suggested that such payments should be made through account payee cheques.

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Address: T-5A, Tower Block, Protech Park, Upper Hendrabari Road, Opp Navodaya Jatiya Vidyalaya, Guwhati-36, Assam





**KAMAL CHOPRA & ASSOCIATES**  
CHARTERED ACCOUNTANTS

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- (f) It has been observed that the advances made by State Office to officers for implementation of different schemes are being adjusted only at the end of the year and all the expenses are being incurred in cash by the officers of the State Office. It should be ensured that as far as possible such expenses should be made directly by the state office by account payee cheques and even if it becomes necessary to provide advance to staff, the adjustment of the same should be made immediately after the end of the event.
- (g) During the course of our audit it was observed that advances made to staff are settled by passing entries in the Cash Book itself instead of recording the same through a Journal. It is suggested that Journal should be maintained and all non cash transactions should be recorded by passing entries in it.
- (h) The Books of Accounts in the State Office are maintained manually. The maintenance of Books of Accounts may be made computerized as it has been observed that the requisite software (Tally) etc has already been purchased.
- (i) Internal Control measures have to be strengthened and it shall be the duty of the accounts wing of the state society to ensure strict observance of the accounting principles.
- (j) The duties and responsibilities of the office bearers may be drawn out in clear terms. The project officer is authorized to reallocate one or more duties among the employees. Presently there is no clear delineation between the administrative staff and the executive staff.
- (k) The books, registers and formats may be devised at the State level and forwarded to the districts and SMDCs to follow for the proper maintenance of Books of Accounts and Registers incorporating the internal control measures.
- (l) The ledger accounts in the ledger books should be maintained strictly as per approved activities so that sanctioned expenses can be booked under the proper head.





**KAMAL CHOPRA & ASSOCIATES**  
CHARTERED ACCOUNTANTS

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**2. Internal Control**

There is an effective internal control mechanism in commensurate with the volume and nature of the transactions. The Internal Audit has been introduced and their observations/ comments and suggestions form an integral part of our report. A proper Internal Control system along with close monitoring of the system should be introduced with proper delegation and fixation of the accountability for improving the effectiveness of the system. The internal audit should not be taken as substitute for Internal Control.

**3. Procurement System**

In the year under audit no bulk materials have been procured by the SMDCs except SPD Office who have more or less followed the procedures prescribed in the Manual for procurement of Assets and bulk purchase.

**4. Fixed Assets Register and physical verification of Assets**

The Asset Register as prescribed in the Manual is being maintained at the SIS office.

**5. Others**

All the closing balances are as per books and records produced before us and subject to reconciliation if any. The closing cash balance and bank balances have been duly certified by the management.

We would be glad to provide any further clarification or assistance in relation to the above noted deficiencies.

Thanking You.

**For KAMAL CHOPRA & ASSOCIATES.**

Chartered Accountants .

FRN: 324878E

(CA Kamal Chopra)

Partner

M no. 061296

Date: 01/01/2014

Place: Guwahati





**KAMAL CHOPRA & ASSOCIATES**  
CHARTERED ACCOUNTANTS

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**Procurement Audit Certificate**

This is to certify that we have gone through the procurement procedure used for the State for Rashtriya Madhyamik Shiksha Abhiyan (RMSA) and based on the audit of records for the year 2012-2013 for the Manipur Rashtriya Madhyamik Shiksha Mission and inputs from the district Audit Reports, we are satisfied that the procurement procedure prescribed in the Manual on Financial Management and procurement under RMSA has been followed. Minor deviations if any not substantial have been pointed out at the Zonal level.

**For KAMAL CHOPRA & ASSOCIATES.**

Chartered Accountants

FRN: 324878E



(CA Kamal Chopra)

Partner

M no. 061296

Date: 01/01/2014

Place: Guwahati



**OFFICE OF THE STATE IMPLEMENTATION SOCIETY  
RASHTRIYA MADHYAMIK SHIKSHA ABHIYAN,  
MANIPUR**

**Utilization Certificate under RMSA for the year ended 2012-2013**

Name of the State: Manipur

(Rs. In Lakh)

Sl. No.	Sanction letter No. & date	RMSA	GH	MS	Total
1.	F 1-48/2010 - Sch-1/RMSA-3 DTD 03.10.2012 of Govt. of India	3040.17	0	0	3040.17
2.	F 1-48/2010 - Sch-1/RMSA-3 DTD 03.10.2012 of Govt. of India	16.00	0	0	16.00
3.	F 22-4/2012 - DESK (GH)/RMSA-3 DTD 11.10.2012 Govt. of India	24.90	0	0	24.90
4.	F 22-4/2012 - DESK (GH)/RMSA-3 DTD 11.10.2012 Govt. of India	410.54	0	0	410.54
5.	F 22-4/2012 - DESK (GH)/RMSA-3 DTD 11.10.2012 Govt. of India	809.53	0	0	809.53
6.			0	0	
7.			0	0	
	<b>Total</b>	<b>4301.14</b>	<b>0</b>	<b>0</b>	<b>4301.14</b>

1. Certified that out of ₹. 43,01,14,000/- (Rupees Forty Three Crores One Lakhs Fourteen Thousand Only) of Grant in Aid (General) sanctioned during the year 2012-2013 in favour of Rashtriya Madhyamik Shiksha Abhiyan vide Ministry of Human Resource Development, Department of School Education and Literacy letter no. as indicated above and State share of grants received of ₹. NIL (Rupees NIL only) and ₹. 61,64,006/- (Rupees Sixty One Lakhs Sixty Four Thousand Six Only) on account of interest earned and other receipts (Misc. Receipts) ₹. 10, 96, 689/- (Rupees Ten Lakhs Ninety Six Thousand Six Hundred Eighty Nine only) during the period 2012-2013 and ₹. 15,46,61,355 /- (Rupees Fifteen Crores Forty Six Lakhs Sixty One Thousand Three Hundred Fifty Five Only) on account of unspent balance of the previous year, a sum of ₹. 48,08,26,475/- (Rupees Forty Eight Crores Eight Lakhs Twenty Six Thousand Four Hundred Seventy Five Only) has been utilized for the purpose for which it was sanctioned and that the balance of ₹. 11,97,10,011/- (Rupees Eleven Crores Ninety Seven Lakhs Ten Thousand Eleven Only) remains unutilized at the end of the year 2012-2013.
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 utilised for the purpose for which it was sanctioned.

**Kinds of checks exercised**

1. Audited Statement of Accounts (Copy enclosed)
2. Utilisation Certificate received from executing units.
3. Progress Report (Copy enclosed)

Dated: 3/1/14

**Auditor's Certificate**

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

For Kamal Chopra & Associates  
Chartered Accountants  
Firm Registration No. 324878E



(CA Kamal Chopra)  
Partner  
Membership No. 061296

Chartered Accountant Firm

Dated: 01.01.2014



**STATE IMPLEMENTATION SOCIETY**  
**RASHTRIYA MADHYAMIK SHIKSHA ABHIYAN**  
**CONSOLIDATED BALANCE SHEET AS AT 31-03-2013**

LIABILITIES	Sch	Current Year Amount (Rs.)	Previous Year Amount (Rs.)	ASSETS	Sch	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
<b>CAPITAL FUND</b>				<b>Fixed Assets</b>			
Opening Balance		802,136,949.00	440,004,871.50	<b>State Implementation Society</b>	D	114,243,362.00	114,005,865.00
<b>Fund received from Government of India</b>				<b>Civil Works :</b>			
(a) RMSA	A	430,114,000.00	381,318,000.00	i) Opening Balance	E	60,022,426.00	-
(b) GH				ii) Add transferred during the year	E	407,186,752.00	-
(c) MS				Capital Work in Progress (Civil)			
<b>Fund received from State Government of India</b>				<b>Current Assets</b>			
(a) RMSA	B		113,304,167.00	<b>Advances Outstanding</b>			
(b) GH				(a) Civil Works	E	328,728,344.00	529,390,104.00
(c) MS				(b) Balances of Recurring Grant with SMDCs	F	1,634,509.00	2,442,436.00
Others				(c) Staff Advance	G	89,550.00	5,233,000.00
<b>Balances at Districts</b>				(d) Other Advance	H	90,000.00	-
(a)				(f) DLC Advance	I	99,500.00	-
Less: Excess of expenditure over income		(202,177,004.00)	(132,490,089.50)	<b>Closing Balance at SPO</b>			
Advances repayable				(a) Cash in Hand		9,627.00	-
<b>Current Liabilities</b>				(b) Cash at Bank		117,044,875.00	154,661,355.00
VAT Payable	C		4,295,811.00	(c) Fund in Transit	J	925,000.00	700,000.00
<b>Total (Rs)</b>		<b>1,030,073,945.00</b>	<b>806,432,760.00</b>	<b>Total (Rs)</b>		<b>1,030,073,945.00</b>	<b>806,432,760.00</b>

Significant Accounting Policies and Notes on Account (Schedule "X")

For Kamal Chopra & Associates  
Chartered Accountants  
Firm Registration No. 324878E

*(Signature)*

(CA Kamal Chopra)  
Partner  
Membership No. 061296



*(Signature)*

State Project Director (RMSA)  
State Project Director  
State Implementation Society  
RMSA, Manipur



**STATE IMPLEMENTATION SOCIETY**  
**HASHTRIPA MADHYAMIK SHIKSHA ABHIYAN**  
**CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31/03/2013**

EXPENDITURE	Sch	Current Year Amount (Rs.)	Previous Year Amount (Rs.)	INCOME	Sch	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Expenditure at district and SMDC level				Interest received			
School Maintenance Grant	K	17,131,877.00	16,857,564.00	(a) RMSA		6,164,006.00	6,344,601.00
Annual School Grant	L	5,901,050.00	-	(b) GH		-	-
Minor Repairing Grant				(c) MS		-	-
<b>State Level</b>				<b>Other Income</b>			
MMER	M	15,600,436.00	7,679,633.00	(a) Miscellaneous receipt	S	1,096,689.00	282,550.00
Teacher Salary	N	155,486,760.00	-	(b) Security deposit receipts		-	620,265.00
Other Recurring Expenses		-	97,484,160.00	(c) Prior period adjustment	T	5,717,269.00	356,960.00
Quality Intervention	O	3,139,500.00		(d) Funds refunded by districts and SMDC level		125,000.00	-
Equity Intervention	P	1,743,000.00					
Teacher Training	Q	8,217,000.00	8,444,745.00				
Community Mobilization	Q1	2,646,000.00					
Recruitment Expenses		-	723,035.00				
Bank Charges		2,146.00	8,348.50				
Refund of Security Deposit		4,219,635.00	178,296.00				
3% Contingencies of strengthening of Secondary School		1,192,564.00	8,718,684.00	Excess of Expenditure over Income transferred to Capital Fund		202,177,004.00	132,490,089.50
Excess of Income over Expenditure transferred to Capital Fund		-	-				
<b>TOTAL</b>		<b>215,279,968.00</b>	<b>140,094,465.50</b>	<b>TOTAL</b>		<b>215,279,968.00</b>	<b>140,094,465.50</b>

Significant Accounting Policies and Notes on Account (Schedule "X")

For Kamal Chopra & Associates  
Chartered Accountants  
Firm Registration No. 324878E

*(Signature)*

(CA Kamal Chopra)  
Partner  
Membership No. 061296



*(Signature)*

State Project Director (RMSA)  
State Project Director  
State Implementation Society  
RMSA, Manipur



## CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31/03/2013

RECEIPTS	Sch	Current Year Amount (Rs.)	Previous Year Amount (Rs.)	PAYMENTS	Sch	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
<b>Opening Balances</b>				<b>Amount paid to districts and SMDC level</b>			
(a) Cash in Hand			93,000.00	Expenditure at district and SMDC level			
(b) Cash at Bank		154,661,355.00	58,607,830.50	Civil Work	E	260,830,149.00	257,516,337.00
(c) Unadjusted Advances				<b>School Maintenance Grant</b>			20,000,000.00
				Annual School Grant	K	17,131,877.00	-
				Minor Repairing Grant	L	5,901,050.00	-
<b>Fund received from Government of India</b>							
(a) RMSA	A	430,114,000.00	381,318,000.00	<b>State Level</b>			
(b) GH				Teacher Salary	N	155,486,760.00	-
(c) MS				Quality Intervention	O	3,139,500.00	-
<b>Fund received from State Government of India</b>				Equity Intervention	P	1,743,000.00	-
(a) RMSA			113,304,167.00	Recruitment Expenses			723,035.00
(b) GH				3% Contingences of Strengthening of Secondary Schools	R	1,433,561.00	8,641,504.00
(c) MS				Teacher Training	Q	8,217,000.00	8,444,745.00
<b>Interest received</b>				Community Mobilization			
(a) RMSA		6,164,006.00	6,344,601.00	MMER	M	15,600,436.00	7,679,633.00
(b) GH				Other Recurring Expenses			97,484,160.00
(c) MS				<b>Miscellaneous payments</b>			
Miscellaneous Receipts				(a) VAT		4,295,811.00	-
Expenditure of Districts and SMDC level adjusted	S	1,096,689.00	282,550.00	(b) Bank Charges		2,146.00	8,348.50
Advances for district and SMDC programme activities adjusted	U	8,375,436.00		(c) Security Deposit Refunded		4,219,635.00	178,296.00
Advances for state level programme activities adjusted				(d) Staff Advance	G	89,550.00	5,233,000.00
Funds refunded by districts and SMDC level				(e) Others	H	90,000.00	-
Security Deposit	V	125,000.00	620,265.00	<b>Closing Balance</b>			
				(a) Cash in Hand		9,627.00	-
				(b) Cash at Bank		117,044,875.00	154,661,355.00
				(c) Unadjusted Advances	W	2,655,509.00	-
<b>TOTAL</b>		<b>600,536,486.00</b>	<b>560,570,413.50</b>	<b>TOTAL</b>		<b>600,536,486.00</b>	<b>560,570,413.50</b>

Significant Accounting Policies and Notes on Account (Schedule "X")

For Kamal Chopra & Associates  
Chartered Accountants  
Firm Registration No. 324878E

(CA Kamal Chopra)  
Partner



*Forwards*

State Project Director  
State Implementation Society  
RMSA, Manipur

State Project Director (RMSA)



**STATE IMPLEMENTATION SOCIETY**  
**RASHTRIYA MADHYAMIK SHIKSHA ABHIYAN**  
**SCHEDULES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31/03/2013**

**SCHEDULE 'A' FUND RECEIVED FROM GOVERNMENT OF INDIA**

Sl. No.	Sanction letter no and Date	Amount (Rs.)
<b>NON RECURRING GRANTS</b>		
1	F 1-48/2010 - Sch-1/RMSA-3 DTD 03.10.2012 of Govt. of India	304,017,000.00
2	F 1-48/2010 - Sch-1/RMSA-3 DTD 03.10.2012 of Govt. of India	1,600,000.00
	Total	A <b>305,617,000.00</b>
<b>RECURRING GRANTS</b>		
1	F 22-4/2012 - DESK (GH)/RMSA-3 DTD 11.10.2012	2,490,000.00
2	F 22-4/2012 - DESK (GH)/RMSA-3 DTD 11.10.2012	41,054,000.00
3	F 22-4/2012 - DESK (GH)/RMSA-3 DTD 11.10.2012	80,953,000.00
	Total	B <b>124,497,000.00</b>
	Total grant received from Govt. of India	A+B <b>430,114,000.00</b>

**SCHEDULE 'B' FUND RECEIVED FROM GOVERNMENT OF MANIPUR**

Sl. No.	Sanction letter no and Date	Amount (Rs.)
1	NON RECURRING GRANTS	
2	RECURRING GRANTS	
	Total Grant Received	A+B

**SCHEDULE 'C' DETAILS OF VAT PAYABLE**

Sl No.	Particulars	Amount(Rs.) O B	Received	Paid during the year	Closing Balance
1	3% Contingencies	77,180.00		77,180.00	-
2	SMDC Lab Equipment	204,658.00		204,658.00	-
3	Science Lab Furniture	1,289,780.00		1,289,780.00	-
4	Computer Art Craft Furniture	1,434,301.00		1,434,301.00	-
5	Classroom Furniture	1,289,892.00		1,289,892.00	-
6	Collected from vendor (Shiva Scientific Stores)				-
	Total	4,295,811.00	-	4,295,811.00	-

**SCHEDULE 'D' FIXED ASSETS**

Particulars	Opening Balance	For the Year	Total
Office Building	3,305,300.00	-	3,305,300.00
Equipments	411,513.00	-	411,513.00
Photo Copier Machine	175,700.00	-	175,700.00
I T Equipment	-	237,497.00	237,497.00
Computer Peripherals	333,319.00	-	333,319.00
Furnitures	1,958,295.00	-	1,958,295.00
SMDC's Furniture	90,279,464.00	-	90,279,464.00
SMDC's Lab Equipments	16,893,144.00	-	16,893,144.00
ZEO's Office Furnitures	649,130.00	-	649,130.00
<b>TOTAL</b>	<b>114,005,865.00</b>	<b>237,497.00</b>	<b>114,243,362.00</b>





# SCHEDULE E : SCHEDULE SHOWING PROGRAM ADVANCES

Programs Implemented By SMDCs

Particulars	Opening Balance	For the Year		Adjusted		Balance
		2012-2013		CWIP	FA	2012-2013
<b>BISHNUPUR</b>						
CIVIL WORKS						
Art/Craft/Culture Room	9,459,440.00				-	9,459,440.00
Classroom	3,233,592.00				-	3,233,592.00
Computer Room	6,960,720.00				-	6,960,720.00
Library	4,452,300.00	261,900.00			-	4,714,200.00
Science Laboratory	6,246,800.00				-	6,246,800.00
Separate Girls/ Boys Toilet & Drinking Water	3,084,600.00				-	3,084,600.00
<b>TOTAL</b>	<b>33,437,452.00</b>	<b>261,900.00</b>				<b>33,699,352.00</b>
<b>CHANDEL</b>						
CIVIL WORKS						
Art/Craft/Culture Room	1,963,280.00				-	1,963,280.00
Classroom	2,874,304.00				-	2,874,304.00
Computer Room	1,606,320.00				-	1,606,320.00
Library	2,357,100.00				-	2,357,100.00
Science Laboratory	535,440.00				-	535,440.00
Separate Girls/ Boys Toilet & Drinking Water	640,200.00				-	640,200.00
<b>TOTAL</b>	<b>9,976,644.00</b>					<b>9,976,644.00</b>
<b>CHURACHANDPUR</b>						
CIVIL WORKS						
Art/Craft/Culture Room	9,637,920.00				-	9,637,920.00
Classroom	8,622,912.00				-	8,622,912.00
Computer Room	7,317,680.00				-	7,317,680.00
Library	5,499,900.00				-	5,499,900.00
Science Laboratory	6,782,240.00	356,960.00			-	7,139,200.00
Separate Girls/ Boys Toilet & Drinking Water	3,026,400.00				-	3,026,400.00
<b>TOTAL</b>	<b>40,887,052.00</b>	<b>356,960.00</b>				<b>41,244,012.00</b>
<b>IMPHAL EAST</b>						
CIVIL WORKS						
Art/Craft/Culture Room	12,315,120.00				-	12,315,120.00
Classroom	4,311,456.00				-	4,311,456.00
Computer Room	10,887,280.00				-	10,887,280.00
Library	6,285,600.00				-	6,285,600.00
Science Laboratory	9,637,920.00	356,960.00			-	9,994,880.00
Separate Girls/ Boys Toilet & Drinking Water	4,248,600.00				-	4,248,600.00
<b>TOTAL</b>	<b>47,685,976.00</b>	<b>356,960.00</b>				<b>48,042,936.00</b>
<b>IMPHAL WEST</b>						
CIVIL WORKS						
Art/Craft/Culture Room	15,884,720.00	442,260.00			442,260.00	15,884,720.00
Classroom	17,784,756.00				-	17,784,756.00
Computer Room	10,708,800.00				-	10,708,800.00
Library	9,166,500.00				-	9,166,500.00
Science Laboratory	10,708,800.00	799,220.00			442,260.00	11,065,760.00
Separate Girls/ Boys Toilet & Drinking Water	5,121,600.00	260,442.00			144,042.00	5,238,000.00
<b>TOTAL</b>	<b>69,375,176.00</b>	<b>1,501,922.00</b>			<b>1,028,562.00</b>	<b>69,848,536.00</b>
<b>SENAPATI</b>						
CIVIL WORKS						
Art/Craft/Culture Room	3,212,640.00				-	3,212,640.00
Classroom	5,030,032.00				-	5,030,032.00
Computer Room	2,498,720.00				-	2,498,720.00
Library	1,047,600.00				-	1,047,600.00
Science Laboratory	3,212,640.00				-	3,212,640.00
Separate Girls/ Boys Toilet & Drinking Water	1,047,600.00				-	1,047,600.00
<b>TOTAL</b>	<b>16,049,232.00</b>					<b>16,049,232.00</b>





# SCHEDULE E : SCHEDULE SHOWING PROGRAM ADVANCES

## Programs Implemented By SMDCs

Particulars	Opening Balance	For the Year 2012-2013	Adjusted		Balance 2012-2013
			CWIP	FA	
<b>TAMENGLONG</b>					
<b>CIVIL WORKS</b>					
Art/Craft/Culture Room	4,105,040.00			-	4,105,040.00
Classroom	4,491,100.00			-	4,491,100.00
Computer Room	2,498,720.00			-	2,498,720.00
Library	1,571,400.00			-	1,571,400.00
Science Laboratory	2,677,200.00	178,480.00		-	2,855,680.00
Separate Girls/ Boys Toilet & Drinking Water	1,280,400.00			-	1,280,400.00
<b>TOTAL</b>	<b>16,623,860.00</b>	<b>178,480.00</b>			<b>16,802,340.00</b>
<b>THOUBAL</b>					
<b>CIVIL WORKS</b>					
Art/Craft/Culture Room	10,530,320.00	178,480.00		-	10,708,800.00
Classroom	11,676,860.00	179,644.00		-	11,856,504.00
Computer Room	6,960,720.00	535,440.00		-	7,496,160.00
Library	8,118,900.00			-	8,118,900.00
Science Laboratory	6,603,760.00			-	6,603,760.00
Separate Girls/ Boys Toilet & Drinking Water	3,492,000.00			-	3,492,000.00
<b>TOTAL</b>	<b>47,382,560.00</b>	<b>893,564.00</b>			<b>48,276,124.00</b>
<b>UKHRUL</b>					
<b>CIVIL WORKS</b>					
Art/Craft/Culture Room	9,280,960.00			-	9,280,960.00
Classroom	13,832,588.00			-	13,832,588.00
Computer Room	6,425,280.00			-	6,425,280.00
Library	8,118,900.00			-	8,118,900.00
Science Laboratory	4,105,040.00			-	4,105,040.00
Separate Girls/ Boys Toilet & Drinking Water	3,026,400.00			-	3,026,400.00
<b>TOTAL</b>	<b>44,789,168.00</b>				<b>44,789,168.00</b>
<b>GRAND TOTAL (A)</b>	<b>326,207,120.00</b>	<b>3,549,786.00</b>		<b>1,028,562.00</b>	<b>328,728,344.00</b>

## Programs Implemented by Agencies

### Staff Quarter- EC

District	Opening Balance	For the Year 2012-2013	Adjusted		Balance 2012-2013
			CWIP	FA	
Imphal East	1,900,000.00	950,200.00	2,850,200.00		
Imphal West	2,849,000.00	931,000.00	3,780,000.00		
Senapati	4,749,000.00	931,000.00	5,680,000.00		
Tamenglong	6,649,000.00		6,649,000.00		
Churachandpur	6,649,000.00	3,762,400.00	10,411,400.00		
Bishnupur	1,900,000.00		1,900,000.00		
Thoubal	2,849,000.00	1,862,000.00	4,711,000.00		
Ukhrul	4,749,000.00	950,200.00	5,699,200.00		
Chandel	2,849,000.00	2,793,000.00	5,642,000.00		
<b>TOTAL</b>	<b>35,143,000.00</b>	<b>12,179,800.00</b>	<b>47,322,800.00</b>		

### Staff Quarter- MDS

District	Opening Balance	For the Year 2012-2013	Adjusted		Balance 2012-2013
			CWIP	FA	
Imphal East	2,849,000.00	2,793,600.00	5,642,600.00		
Imphal West	1,900,000.00	1,862,400.00	3,762,400.00		
Senapati	4,749,000.00	4,656,000.00	9,405,000.00		
Tamenglong	5,699,000.00	5,587,200.00	11,286,200.00		
Churachandpur	5,699,000.00	5,587,200.00	11,286,200.00		
Bishnupur	1,900,000.00	1,862,400.00	3,762,400.00		
Thoubal	1,900,000.00	1,862,400.00	3,762,400.00		
Ukhrul	6,649,000.00	6,518,400.00	13,167,400.00		
Chandel	3,798,000.00	3,724,800.00	7,522,800.00		
<b>TOTAL</b>	<b>35,143,000.00</b>	<b>34,454,400.00</b>	<b>69,597,400.00</b>		
<b>GRAND TOTAL (B)</b>	<b>70,286,000.00</b>	<b>46,634,200.00</b>	<b>116,920,200.00</b>		





# SCHEDULE E : SCHEDULE SHOWING PROGRAM ADVANCES

Programs Implemented By SMDCs

## Upgradation- EC

District	Opening	For the Year	Adjusted			Balance
	Balance	2012-2013	Prior Period Adjustment	CWIP	FA	2012-2013
Imphal East	-	10,844,988.00		10,844,988.00		-
Imphal West	-	1,549,284.00		1,549,284.00		-
Senapati	7,631,184.00	33,743,480.00		22,274,259.00	19,100,405.00	-
Tamenglong	-	13,943,556.00		13,943,556.00		-
Churachandpur	14,903,080.00	20,632,619.00		9,967,543.00	25,568,156.00	-
Bishnupur	-					-
Thoubal	14,903,080.00	24,761,368.00		25,339,145.00	14,325,303.00	-
Ukhrual	34,658,100.00	28,172,176.00		62,830,276.00		-
Chandel	-	3,098,568.00		3,098,568.00		-
Contingency	-		986,133.00	986,133.00		-
<b>TOTAL</b>	<b>72,095,444.00</b>	<b>136,746,039.00</b>	<b>986,133.00</b>	<b>150,833,752.00</b>	<b>58,993,864.00</b>	<b>-</b>

## Upgradation- MDS

District	Opening	For the Year	Adjusted			Balance
	Balance	2012-2013	Prior Period Adjustment	CWIP	FA	2012-2013
Imphal East	6,553,320.00	7,146,960.00	11,873.00	13,712,153.00		-
Imphal West	11,446,776.00	12,040,416.00	261,513.00	23,748,705.00		-
Senapati	14,184,504.00	16,725,904.00	127,138.00	31,037,546.00		-
Tamenglong	11,446,776.00	13,989,340.00	279,787.00	25,715,903.00		-
Churachandpur	-					-
Bishnupur	1,907,796.00	2,584,856.00	13,541.00	4,506,193.00		-
Thoubal	-					-
Ukhrual	-					-
Chandel	15,262,368.00	17,472,028.00	273,129.00	33,007,525.00		-
<b>TOTAL</b>	<b>60,801,540.00</b>	<b>69,959,504.00</b>	<b>966,981.00</b>	<b>131,728,025.00</b>	<b>-</b>	<b>-</b>
<b>GRAND TOTAL (C)</b>	<b>132,896,984.00</b>	<b>206,705,543.00</b>	<b>1,953,114.00</b>	<b>282,561,777.00</b>	<b>58,993,864.00</b>	<b>-</b>

Capital Work in Progress - Office Building (D)		3,940,620.00	3,764,155.00	7,704,775.00		
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<b>Total Program Advance (A+B+C+D)</b>	<b>529,390,104.00</b>	<b>260,830,149.00</b>	<b>5,717,269.00</b>	<b>407,186,752.00</b>	<b>60,022,426.00</b>	<b>328,728,344.00</b>
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**STATE IMPLEMENTATION SOCIETY**  
**RASHTRIYA MADHYAMIK SHIKSHA ABHIYAN**  
**SCHEDULES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31/03/2013**  
**SCHEDULE 'F' BALANCE OF RECURRING GRANTS WITH SMDCS**

Sl No.	Name of District	Amount(Rs.)
1	BISHNUPUR	125,790.00
2	CHANDEL	5,052.00
3	CHURACHANDPUR	175,000.00
4	IMPHAL EAST	100,000.00
5	IMPHAL WEST	380,000.00
6	SENAPATI	301,107.00
7	TAMENGLONG	150,000.00
8	THOUBAL	181,560.00
9	UKHRUL	216,000.00
	<b>Total</b>	<b>1,634,509.00</b>

**SCHEDULE 'G' BALANCE OF STAFF ADVANCE AS ON 31/03/2013**

Sl No.	Name of Employee	Purpose of Advance	Amount (Rs.)
1	Churamoni Kharel		(450.00)
2	K. Rabina	Imprest Cash	90,000.00
	<b>Total</b>		<b>89,550.00</b>

**SCHEDULE 'H' OTHER ADVANCE**

Sl No.	Name of Employee	Purpose of Advance	Amount (Rs.)
1	L. Chandrasen Singh	Publicity work of RMSA	40,000.00
2	Manipur Civil Service	1 day mobilisation programme	50,000.00
	<b>Total</b>		<b>90,000.00</b>

**SCHEDULE 'I': BALANCE OF RECURRING GRANTS WITH DLC**

Sl No.	Name of Activity	Amount (Rs.)
1	MMER - DLC	3,500.00
2	DLC - Monitoring	96,000.00
	<b>Total</b>	<b>99,500.00</b>

**SCHEDULE 'J' FUND IN TRANSIT AS ON 31/03/2013**

Sl No.	Name of District	Amount(Rs.)
1	BISHNUPUR	
2	CHANDEL	50,000.00
3	CHURACHANDPUR	
4	IMPHAL EAST	
5	IMPHAL WEST	150,000.00
6	SENAPATI	425,000.00
7	TAMENGLONG	
8	THOUBAL	100,000.00
9	UKHRUL	200,000.00
	<b>Total</b>	<b>925,000.00</b>

**SCHEDULE 'K' ANNUAL SCHOOL GRANT**

Sl No.	Name of District	ANNUAL SCHOOL GRANT		
		Utilised for 2011-12	Utilised for 2012-13	Total Amount(Rs.)
1	BISHNUPUR	458,091.00	1,300,000.00	1,758,091.00
2	CHANDEL	60,200.00	794,948.00	855,148.00
3	CHURACHANDPUR	56,015.00	1,850,000.00	1,906,015.00
4	IMPHAL EAST	250,000.00	2,150,000.00	2,400,000.00
5	IMPHAL WEST	369,730.00	2,500,000.00	2,869,730.00
6	SENAPATI	200,000.00	1,148,893.00	1,348,893.00
7	TAMENGLONG	250,000.00	1,275,000.00	1,525,000.00
8	THOUBAL	205,000.00	1,750,000.00	1,955,000.00
9	UKHRUL	404,000.00	2,110,000.00	2,514,000.00
	<b>Total</b>	<b>2,253,036.00</b>	<b>14,878,841.00</b>	<b>17,131,877.00</b>





**STATE IMPLEMENTATION SOCIETY**  
**RASHTRIYA MADHYAMIK SHIKSHA ABHIYAN**  
**SCHEDULES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31/03/2013**

**SCHEDULE 'L': MINOR REPAIRING GRANT**

Sl No.	Name of District	MINOR REPAIRING GRANT		
		Utilised for 2011-12	Utilised for 2012-13	Total Amount(Rs.)
1	BISHNUPUR	228,400.00	624,210.00	852,610.00
2	CHANDEL	25,000.00	175,000.00	200,000.00
3	CHURACHANDPUR	50,000.00	675,000.00	725,000.00
4	IMPHAL EAST	125,000.00	825,000.00	950,000.00
5	IMPHAL WEST	175,000.00	770,000.00	945,000.00
6	SENAPATI	75,000.00	300,000.00	375,000.00
7	TAMENGLONG	30,000.00	300,000.00	330,000.00
8	THOUBAL	81,000.00	693,440.00	774,440.00
9	UKHRUL	100,000.00	649,000.00	749,000.00
	<b>Total</b>	<b>889,400.00</b>	<b>5,011,650.00</b>	<b>5,901,050.00</b>

**SCHEDULE 'M' MMR EXPENSES INCURRED**

Sl No.	Particulars	Amount(Rs.)
1	Audit Fees	1,580,821.00
2	Community Mobilisation	2,723,966.00
3	Contingency	3,640,701.00
4	Electricity Charges	50,000.00
5	Hiring Charges of Vehicle	694,286.00
6	Planning Process	90,000.00
7	Remuneration to Staff	4,683,172.00
8	Travelling Allowance	840,296.00
9	VAT Payment	847,704.00
10	Recruitment Expenses	449,490.00
	<b>TOTAL</b>	<b>15,600,436.00</b>

**SCHEDULE 'N' TEACHER SALARY**

Sl No.	Particulars	Amount(Rs.)
1	Directorate of Education (s) Salary to Graduate Teachers	155,486,760.00
	<b>Total</b>	<b>155,486,760.00</b>

**SCHEDULE 'O' QUALITY INTERVENTION**

Sl No.	Particulars	Amount(Rs.)
1	Directorate of Education (s) Excursion Trip of Students	1,687,000.00
2	Excursion Trip Excursion Trip	1,313,000.00
3	Workshop on module preparation	139,500.00
	<b>Total</b>	<b>3,139,500.00</b>

**SCHEDULE 'P' EQUITY INTERVENTION**

Sl No.	Particulars	Amount(Rs.)
1	Directorate of Education (s) Remedial Coaching	1,743,000.00
	<b>Total</b>	<b>1,743,000.00</b>

**SCHEDULE 'Q' TEACHER TRAINING**

Sl No.	Particulars	Amount(Rs.)
1	In-service Teacher Training	5,517,000.00
2	Training of Headmasters	2,700,000.00
	<b>Total</b>	<b>8,217,000.00</b>

**SCHEDULE 'QI' COMMUNITY MOBILIZATION**

Sl No.	Particulars	Amount(Rs.)
1	SMDC Training	1,746,000.00
2	Video Spot / Documentary Movie	900,000.00
	<b>Total</b>	<b>2,646,000.00</b>





**STATE IMPLEMENTATION SOCIETY**  
**RASHTRIYA MADHYAMIK SHIKSHA ABHIYAN**  
**SCHEDULES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31/03/2013**

**SCHEDULE "R" 3% Contingencies of strengthening of Secondary School**

Sl No.	Particulars	Amount(Rs.)	Adjusted in IE A/c	Adjusted in BS
1	Contingency Expenses - for office building	96,572.00	96,572.00	
2	3% Contingency Expenses for Chowkidar Quarter	202,078.00	202,078.00	
3	Development of pond & fencing	308,574.00	308,574.00	
4	IT Equipment	159,900.00		159,900.00
5	IT Equipment	77,597.00		77,597.00
6	District Level Committee	400,000.00	396,500.00	3,500.00
7	Republic Day Celebration	90,000.00	90,000.00	
8	Hiring Charges of Vehicle	98,840.00	98,840.00	
	<b>Total</b>	<b>1,433,561.00</b>	<b>1,192,564.00</b>	<b>240,997.00</b>

**Details of DLC**

Sl No.	Name of District	Amount Sanctioned	Utilised during the year	Un utilised shown as loans & Advances
1	BISHNUPUR	50,000.00	48,000.00	2,000.00
2	CHANDEL	50,000.00	50,000.00	-
3	CHURACHANDPUR	50,000.00	50,000.00	-
4	IMPHAL EAST	50,000.00	49,000.00	1,000.00
5	IMPHAL WEST	50,000.00	50,000.00	-
6	SENAPATI	-	-	-
7	TAMENGLONG	50,000.00	50,000.00	-
8	THOUBAL	50,000.00	49,500.00	500.00
9	UKHRUL	50,000.00	50,000.00	-
	<b>Total</b>	<b>400,000.00</b>	<b>396,500.00</b>	<b>3,500.00</b>

**SCHEDULE "S" MISCELLANEOUS RECEIPT:**

S.No	Particulars	Amount
1	Reimbursement of Work Shop Expenses (TSG)	608,745.00
2	VAT payment receipt	487,944.00
	<b>Total</b>	<b>1,096,689.00</b>

**SCHEDULE 'T' DETAILS OF PRIOR PERIOD ADJUSTMENT**

Sl No.	Particulars	Agency	Expenses debited in previous year under the following head	Treatment in current year under the following head	Amount(Rs.)
1	Office Building - RMSA	EC		CWIP - Office building	3,764,155.00
2	2% contingency for upgradation of Jr. High S	MDS	3% Contingencies of strengthening of Secondary School	CWIP - MDS upgradation	763,118.00
3	2% contingency for strengthening of Jr. High	MDS		CWIP - MDS upgradation	203,863.00
4	Contingency expenses	EC			986,133.00
	<b>Total</b>				<b>5,717,269.00</b>

**SCHEDULE "U" Expenditure of Districts and SMDC level adjusted against advances**

Sl No.	Particulars	Adjusted Against	Opening Advance	Adjusted	Balance
1	Staff Advance	Inservice Training for Teachers	1,920,000.00	1,920,000.00	-
2	Staff Advance	Local Excursion Trip	1,313,000.00	1,313,000.00	-
3	Balances of Recurring Grant with SMDCs +	Annual School Grant +			
4	Fund in transit	Minor Repairing Grant	3,142,436.00	3,142,436.00	-
4	Staff Advance	Community Mobilization (M	2,000,000.00	2,000,000.00	-
	<b>Total</b>		<b>8,375,436.00</b>	<b>8,375,436.00</b>	<b>-</b>

**SCHEDULE 'V'- REFUND OF ADVANCES BY SMDC / STAFF**

Sl No.	Particulars	Amount (Rs.)
1	Annual Maintenance Grant-imphal east	50,000.00
2	Annual Maintenance Grant -Ukhrul	50,000.00
3	Minor Repairing Grant - Ukhrul	25,000.00
	<b>Total</b>	<b>125,000.00</b>

**SCHEDULE 'W'- UNADJUSTED ADVANCES**

Sl No.	Particulars	Amount (Rs.)
1	Fund in Transit	925,000.00
2	Balances of Recurring Grant with SMDCs	1,634,509.00
3	DLC - Monitoring	96,000.00
	<b>Total</b>	<b>2,655,509.00</b>





OFFICE OF THE  
RASHTRIYA MADHYAMIK SHIKSHA ABHIYAN  
FOR THE MONTH OF MARCH, 2013  
BANK RECONCILIATION STATEMENT OF BANK OF BARODA, THANGAL BAZAR, IMPHAL  
A/C. NO. 10160100011571 OF SIS, RMSA, MANIPUR

PARTICULARS	AMOUNT	AMOUNT
Bank balance as per Cash Book as on 31.03.2013		Rs.117,044,875.00
<b>Add: Cheque issued but cleared after 31/03/2013</b>		
22/01/11 565885 BOB e-transfer of Civil Works (part)	Rs.2,017,600.00	
19/12/11 595805 SMDC Kangpat H/S	Rs.50,000.00	
19/12/11 595817 SMDC New Kongbung H/S	Rs.50,000.00	
31/03/12 595965 Bank of Baroda (part)	Rs.209,520.00	
22/02/13 000001 Cheque outstanding amount for transfer	Rs.925,000.00	
26-03-2013 000027 ENGINEERING WING	Rs.77,348,964.00	
26/03/13 000028 GRADUATE TEACHERS	Rs.47,842,080.00	
26/03/13 000029 SMDC TRAINING	Rs.1,746,000.00	
30/03/13 595990 VIDEO SPOT	Rs.900,000.00	
30/03/13 excess bank charges in cash book	Rs.5.00	Rs.131,089,169.00
<b>Add: Excess Credit by Bank as per 2011-12 BRS</b>		Rs.248,134,044.00
30/06/11 Deposited by bank from sundry NEFT	Rs.10,232,918.00	
04/06/11 575997 (Rs. 17628 - Rs. 17625) Less Payment by Bank	Rs.3.00	
12/12/11 Credited by Bank	Rs.66.00	
24/02/12 Credited by Bank	Rs.8,260,720.00	
03/03/12 Credited by Bank	Rs.75,000.00	
10/03/12 Credited by Bank	Rs.1,035,184.00	
20/07/12 Stale Cheque refunded by Sordle H/S	Rs.50,000.00	Rs.19,653,891.00
<b>Add: Miscellaneous receipt</b>		
28/01/11 Contra Entries	Rs.7,674,100.00	
05/07/11 Refund by Paobitak H/s	Rs.415,160.00	
02/03/13 Refund by Lungphu H/s	Rs.50,000.00	
23/3/13 Refund by Bungte Cheru Jr. H/s	Rs.50,000.00	Rs.8,189,260.00
		Rs.275,977,195.00
<b>Less: Miscellaneous payment from Bank as per BRS of March, 2011</b>		
23/07/10 SMDC Recent Hr. Sec. School	Rs.65,000.00	
11/02/11 SMDC Yumnam Huidrom H/S	Rs.295,850.00	
11/02/11 SMDC Lilong Hr. Sec. School	Rs.968,060.00	
28/10/11 Trensfer of Fund to SMDC Account	Rs.297,305.00	
28/10/11 Trensfer of Fund to SMDC Account	Rs.1,040,810.00	
28/10/11 Trensfer of Fund to SMDC Account	Rs.744,960.00	
28/10/11 Trensfer of Fund to SMDC Account	Rs.521,860.00	
28/10/11 Trensfer of Fund to SMDC Account	Rs.744,960.00	
28/10/11 Trensfer of Fund to SMDC Account	Rs.743,505.00	
28/10/11 Trensfer of Fund to SMDC Account	Rs.295,850.00	
22/10/11 Trensfer of Fund to SMDC Account	Rs.743,505.00	Rs.6,461,665.00
		Rs.269,515,530.00





OFFICE OF THE  
RASHTRIYA MADHYAMIK SHIKSHA ABHIYAN  
FOR THE MONTH OF MARCH, 2013  
BANK RECONCILIATION STATEMENT OF BANK OF BARODA, THANGAL BAZAR, IMPHAL  
A/C. NO. 10160100011571 OF SIS, RMSA, MANIPUR

PARTICULARS	AMOUNT	AMOUNT
<b>Less: Miscellaneous payment from Bank for the year 2011-12</b>		
04/06/11 Transfer of fund to 7 Schools to SMDC Account	Rs.1,955,520.00	
14/06/11 Transfer of fund to Laishram Devo H/s	Rs.625,455.00	
14/06/11 Transfer of fund to Ibotonsana H/S	Rs.625,455.00	
05/07/11 Transfer of fund to Tegnoupal H/S	Rs.887,355.00	
07/07/11 Transfer of fund to Kamong H/S	Rs.617,890.00	
15/07/11 Transfer of fund to Ghandhi Memorial H/S	Rs.498,580.00	
23/07/11 Transfer of fund to Tengkongjam H/S	Rs.759,316.00	
19/08/11 Transfer of fund to SMDC Account	Rs.236,680.00	
27/02/12 Transfer of fund to SMDC Moirangpuren H/S	Rs.50,000.00	
01/03/12 Transfer of fund to SMDC Account	Rs.675,000.00	
13/03/12 Transfer of fund to SMDC, Moreh H/S	Rs.75,000.00	
13/03/12 Transfer of fund to SMDC, Jiribam Hr. Sec. H/S	Rs.75,000.00	
20/03/12 Transfer of fund to SMDC Account	Rs.75,000.00	
27/03/12 Transfer of fund to SMDC Account	Rs.75,000.00	
30/03/12 Transfer of fund to SMDC Account	Rs.50,000.00	Rs.7,281,251.00
		<b>Rs.262,234,279.00</b>
<b>Less: Miscellaneous payment from Bank for the year 2012-13</b>		
11/04/12 Transfer of fund to SMDC Account	Rs.75,000.00	
23/04/12 Transfer of fund to Mukta H/S	Rs.75,000.00	
09/05/12 Transfer of fund to SMDC Account	Rs.75,000.00	
21/06/12 Transfer of fund to Fronteir H/S	Rs.178,480.00	
21/06/12 Transfer of fund to Singkap H/S	Rs.178,480.00	
21/06/12 Transfer of fund to Tusham H/S	Rs.178,480.00	
21/06/12 Transfer of fund to Shekhar Christian HS	Rs.178,480.00	
21/06/12 Transfer of fund to Shararakhong H/S	Rs.178,480.00	
05/10/12 Transfer of fund to Moirang Girls H/S	Rs.178,480.00	
14/11/12 Transfer of fund to Uripok Boys Tondonsana School	Rs.178,480.00	
16/11/12 Transfer of fund to Kebol Tera H/S	Rs.178,480.00	
21/12/12 Transfer of fund to Oinam Sawombung H/S	Rs.178,480.00	
21/12/12 Transfer of fund to Ghandi Memorial H/S	Rs.498,580.00	
21/12/12 Transfer of fund to Phuyar Govt. H/S	Rs.498,580.00	
18/02/13 Transfer of fund to Maram Ashram School	Rs.580,836.00	
18/02/13 Transfer of fund to Tomchou Hr. Sec. School	Rs.446,976.00	
25/02/13 Transfer of fund to Longpi High School	Rs.580,836.00	
12/3/13 Transfer of fund to Magulong H/S	Rs.446,976.00	
		<b>Rs.4,884,104.00</b>
<b>Less: Bank Charges not enter in cash book</b>		<b>Rs.257,350,175.00</b>
17/09/12 Bank charges deducted by Bank	Rs.748.00	Rs.748.00
<b>Closing Balance as per Bank Statement as on 31/03/2013</b>	<b>Rs.257,349,427.00</b>	<b>Rs.257,349,427.00</b>





**STATE IMPLEMENTATION SOCIETY  
RASHTRIYA MADHYAMIK SHIKSHA ABHIYAN: MANIPUR**

**Schedule – “X” : Significant Accounting Policies and Notes on Accounts.**

**(A) Significant Accounting Policies:**

1. Basis of Accounting
  - (i) The financial statements are prepared under the historical convention in accordance with applicable accounting standards and relevant presentational requirements of the RMSA guidelines.
  - (ii) Accounting policies unless specifically stated to be otherwise, are in accordance with applicable accounting standards.
  - (iii) The whole amount of grant in aid received from the Ministry is treated as Capital receipts and taken into Balance Sheet.
2. Fixed Assets & Civil Works

Fixed Assets & Civil Works are stated at cost of acquisition inclusive of taxes, duties, freight and other incidental expenses related to acquisition and installation. All fixed assets are stated at Gross Value.

Civil works entrusted to Engineering Wing of Department of Education and Manipur Development Society are considered as Capital Work in progress till the work is completed and utilization certificate is received from the Agency.
3. Depreciation

No Depreciation on Fixed Assets is provided.
4. Inventories

No Inventories are maintained. Hence accounting policy of valuation of inventory i.e. valued at Cost or Market Price whichever is lower” is not applicable.
5. Revenue Recognition

The method of account adopted is cash basis. Thus both income and expenditure and related assets and liabilities are recognized on actual cash receipts and disbursement basis. The accruals, receivables, obligation and payables are not accounted and hence not incorporated in the statement of account.
6. Security Deposit

As security deposit received is not a statutory liability at the time of receipt, it is considered as an income and whenever such deposits are refunded it is considered as an expense.





**STATE IMPLEMENTATION SOCIETY  
RASHTRIYA MADHYAMIK SHIKSHA ABHIYAN: MANIPUR**

**(B) Notes on Accounts:**

- 1 Opening balances are taken into consideration as per the previous year audited report.
- 2 The previous year's figures have been regrouped / rearranged /reclassified, wherever necessary, to facilitate comparison with the current year's figures.
- 3 Effects of prior period adjustments are given in the accounts wherever deemed fit.
- 4 Amount paid to Department of Education (S) for the following activities are treated as expense as and when payment is released to the Agency. Payment made to this agency during the financial year is shown under the following heads:
  - a) Payment of graduate teachers' salary;
  - b) Excursion trip of students; and
  - c) Remedial coaching for SC/ST/OBC/Minorities Girls Students
- 5 In 2011-2012, outstanding advances were of Rs. 5370.66 Lakhs. Bifurcation of these outstanding and its adjustment during the year as follows:

Sl. no.	Particulars of Outstanding Advances	Outstanding Advances as on 31 <sup>st</sup> March 2012	Adjusted in 2012-2013	
1	Civil Advance	5293.90	Fixed Assets	60.02
			CWIP	399.48
2	Balances of Recurring Grant with SMDCs	24.42	Utilized during the year 12-13 and shown as expenses. It is shown under schedule " School Maintenance Grant"	
3	Staff Advances	52.33	Excursion trip students	13.13
			In service training for teachers	19.20
			Community mobilization	20.00

**In terms of our report of even date**

For Kamal Chopra & Associates  
Chartered Accountants

*(Signature)*

(CA Kamal Chopra)  
Partner  
M. No. 061296  
FRN: 324878E



**For and on behalf of the management**

*(Signature)*

**State Project Director**

State Project Director  
State Implementation Society  
RMSA, Manipur

Place: Guwahati  
Date: 01/01/2014



**RASHTRIYA MADHYAMIK SHIKSHA ABHIYAN**  
**Consolidated Annual Financial Statement**

State : Manipur

Year Ending : 31st March 2013

SOURCE &amp; APPLICATION

(Rs. In Lacs)

RMSA

<b>Opening Balance</b>		
(a)	Cash in hand	-
(b)	Cash at Bank	1,546.61
(c)	Unadjusted Advances	-
<b>Total</b>		
(a)	<b>Source (Receipt)</b>	
(b)	Funds received from Government of India	4,301.14
(c)	Funds received from State Government	-
(d)	Interest	61.64
(e)	Other Receipts	
	- Miscellaneous Receipts	10.97
	- Expenditure of Districts and SMDC level adjusted against advances	83.75
	- Funds refunded by districts and SMDC level	1.25
		95.97
<b>TOTAL Receipts</b>		<b>6,005.36</b>

Application (Expenditure)		Approved AWP & B including Spill over	Expenditure incurred	Savings/Excess
(a)	Civil Work (including furniture and major repairs)	13,415.00	2,608.30	10,806.70
(b)	Civil Work - MMER (2009-10 to 2012-13)	230.56	14.34	216.22
(c)				-
(d)	Teacher Salary	2,152.08	1,554.87	597.21
(e)	School Annual Grant	170.00	170.00	-
	School Annual Grant (Previous Year)		1.32	
(f)	Minor Repair	54.50	54.50	-
	Minor Repair (previous year)		4.51	
(g)	Lab & Office Asstt. Salary	302.72	-	302.72
(h)	Teacher Training	92.31	82.17	10.14
(i)	Quality Intervention	31.40	31.40	0.00
(j)	Community Mobilization	26.46	26.46	-
(k)	Equity Intervention	17.43	17.43	-
(l)	Science exhibition in District Headquarters			-
(m)	MMER	56.93	156.00	(99.07)
(n)	Others			-
	- Misc Payments		86.97	
(o)	State Component			-
	- MMER			-
<b>TOTAL</b>		<b>16,549.39</b>	<b>4,808.26</b>	<b>11,833.93</b>
<b>Closing Balance</b>				
(a)	Cash in hand		0.10	
(b)	Cash at Bank		1,170.45	
(c)	Unadjusted Advances		26.56	
<b>Total</b>			<b>6,005.36</b>	

