

AUDITOR'S REPORT (As Revised-2)

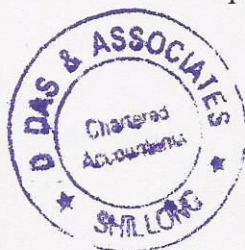
We have examined the annexed Annual Plan Fund (2012-13) Consolidated Balance Sheet of **Rashtriya Madhyamik Shiksha Abhiyan (RMSA) : Shillong : Meghalaya** as at 31 March, 2013 and Income & Expenditure Account & Receipts & Payments Account for the year ended for that date. These financial statements are the responsibility of the management. Our responsibility is to express an opinion on these financial statements based on our audit.

We have 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 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 and,

We report that :

1. That separate book of Account and bank Accounts have not been maintained in respect of Pre-Project Fund and Annual Plan Fund. Interest on saving a/c & bank charges debited by bank have been accounted for in the Annual Plan Fund Project.

subject to the above observations we have found the statement of account attached herewith in agreement with the books of account and records verified by us.



For D. Das & Associates
Chartered Accountants

[Signature]
Debapratim Das
(Partner)

Membership No. 059206
FRN-323899E

MANAGEMENT LETTER

To
The State Project Director
RMSA, SEMAM .
Shillong
Meghalaya

Sir ,

Re : Management letter for 2012-13 for Annual Plan Funds (2012-13)

Please refer to the audit report for 2012-13 we are giving below further comments.

That separate books of Accounts and bank Account are required to be maintained for Annual Plan & Pre-Project fund.

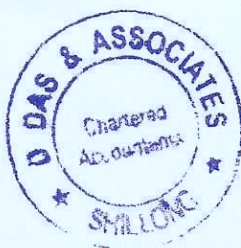
All payments to be made by a/c payee cheque above 5000/-.

TDS & VAT deduction to be made against payments wherever applicable.

Supervision & Monitoring of programme implementation to be carried on regular basis.

Thanking you,

Your Faithfully,



For D Das & Associates
Chartered Accountants

Debapratim Das
(Partner)

Membership No. 059206
FRN-323899E

CERTIFICATE OF PROCUREMENT AUDIT

This is to certify that we have gone through the procurement procedure used for the Meghalaya State.

Annual Plan Fund 2012-13 for RMSA and based on the audit of the records for the year 2012-13.

We are satisfied that the procurement procedure prescribed in the Manual on Financial Management has been followed.



For D Das & Associates
Chartered Accountants

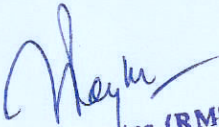
[Signature]
Debapratim Das
(Partner)
Membership No. 059206
FRN-323899E

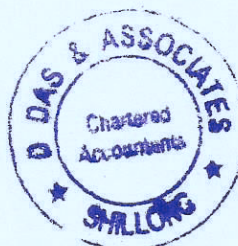
RMSA, SHILLONG, MEGHALAYA,
UTILISATION CERTIFICATE 2012-13
Annual Plan Fund 2012-13
(As Revised-2)

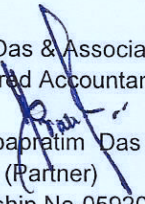
Utilisation certificate for the year 2012-13 in respect of grants-in-aid released to SPD, RMSA, State Education Mission Authority, Meghalaya, Shillong under RMSA .

SI No	Receipt from	Sanction letter no.	Date	Amount(Rs)
1	Govt. of India	F.20-2/2012-RMSA.1(General) F.20-2/2012-RMSA.1(STSP)	5/2/2013 5/2/2013	5,61,000.00 1,54,09,000.00
2	Govt of Meghalaya	EDN.17/2011/402 EDN.225/2010/93 EDN.64/2009/365	31/03/2012 31/03/2012 31/03/2012	19,78,000.00 91,71,000.00 14,44,000.00
3	Unspent balance from previous year : a) Cash in hand & Bank - Rs.12,37,79,938/- b) Outstanding Advance - Rs. 36,11,050/-			12,73,90,988.00
4	Bank receipt and other receipts during the year			4,044,299.00
5	Misc. Receipts			84,435.00
6	Grand total (of available funds during the year)			16,00,82,722.00
7	Total expenditure Rs.2,11,44,340/- Adjustment of Advance(11-12) Rs 28,29,701/-			2,39,74,041.00
8	Outstanding Advances as on 31.03-2013			85,63,359.00
9	Unspent Balance (Cash in hand & Bank)			12,75,45,322.00

Certified that out of total amount of Rs. 16,00,82,722/-(Rupees Sixteen Crores Eighty Two Thousand Seven Hundred & Twenty Two only) available during 2012-13 consisting of grant-in-aid from Government of India of Rs.1,59,70,000/-(Rupees One Crore Fifty Nine Lakhs Seventy Thousand only) & Grant-in-aid from Government of Meghalaya of Rs. 1,25,93,000/- (Rupees One Crore Twenty Five Lakhs Ninety Three Thousand only) an amount of Rs. 2,39,74,041/-(Rupees Two Crore Thirty Nine Lakhs Seventy Four Thousand & Forty One only) has been Utilized during 2012-13. Outstanding advances during the year of Rs. 85,63,359/- (Rupees Eighty Five Lakhs Sixty Three Thousand Three Hundred & Fifty Nine only).The balance of Rs.12,75,45,322/-(Rupees Twelve Crores Seventy Five Lakhs Forty Five Thousand Three Hundred & Twenty Two only) remaining unutilized at the end of the year 2012-13 will be adjusted towards the grant-in-aid payable during 2013-14. Certified that I have satisfied myself that the condition on which the Grant-in-aid was Sanctioned have been fulfilled/are being and that the money was actually utilized for the purpose it was sanction.


State Project Director (RMSA)
State Education Mission Authority
Meghalaya



For D.Das & Associates
Chartered Accountants

Debapratim Das
(Partner)
Membership No-059206
FRN-323899E

D. Das & Associates

Chartered Accountants

RASHTRIYA MADHYAMIK SHIKSHA ABHIYAN (RMSA) : SHILLONG : MEGHALAYA
ANNUAL PLAN FUND
(As Revised-2)

Consolidated Balance Sheet as on March 31, 2013

Liabilities		Assets	
<u>CAPITAL ACCOUNT :</u>		<u>FIXED ASSETS :</u>	
Per last account	127339680.00	Furniture & Fixtures :	
Add : Excess of Income		Per last account	8692.00
over Expenditure	<u>8672258.00</u>	Less : Depreciation	<u>435.00</u>
	136011938.00		8257.00
<u>CURRENT LIABILITIES :</u>		<u>CURRENT ASSETS :</u>	
Salary Payable	105000.00	Advances :	
		(As Per Schedule 'C')	8563359.00
		<u>Closing Balance :</u>	
		Cash in hand	2101.00
		Cash at Bank	
		(As Per Schedule-'B')	<u>127543221.00</u>
			127545322.00
Total Rupees	<u>136116938.00</u>	Total Rupees	<u>136116938.00</u>

Per report annexed



For D. Das & Associates
Chartered Accountants

Debapratim Das
(Partner)

Membership No-059206
FRN-323899E

D. Das & Associates

Chartered Accountants

RASHTRIYA MADHYAMIK SHIKSHA ABHIYAN (RMSA) : SHILLONG : MEGHALAYA ANNUAL PLAN (As Revised-2)

Consolidated Income & Expenditure Account for the year ended March 31, 2013

Expenditure

Income

Quality Interventions :

Study Tours of Teachers (Outside the State)	920000.00
(Inside the State)	9600.00
Study Tours of Students (Outside the State)	60000.00
Science Exhibition	500000.00
Book Fair	600000.00
Excursion trip for Class IX students of Govt. School (Inside State)	68000.00
Special Teaching for Students	113000.00

Equity Interventions :

Sports Materials (11-12)	180000.00
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Additional Staff for Existing School :

Lab Attendant & Office Assistant	251398.00
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Training of Community leaders:

SMDC	75600.00
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Guidance & Counselling	72733.00
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Orientation Programme of Master Trainers	81500.00
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Workshop on Planning	424056.00
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Management Cost :

Consultancy Services(Pre Project)	1290000.00
Salary	1913419.00
Printing & Stationery	90857.00
Computers & Peripherals	1550.00
Telephone & Internet Charges	34979.00
Petrol, Oil & Lubricants	11596.00
Fooding & Lodging	13362.00
Repairs & Maintenance	15150.00
Miscellaneous Expenses	16101.00
TADA	299681.00
Postal Charges	8370.00
Water Charges	1000.00
Bank Charges	1351.00
Audit Fees	44944.00
Translation Fees	3600.00
Sanitary Works	10000.00
Office Expenses	142763.00
Advertisement	12740.00
	3911463.00

Expenses for :

Civil Works	16029000.00
School Grants	577941.00
Minor Repairs	144750.00
	16751691.00

Depreciation	435.00
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Excess of Income over Expenditure transferred to Capital Account	8672258.00
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Total Rupees 32691734.00

Grant in aid received from :

Government of India	15970000.00
Government of Meghalaya	12593000.00
	28563000.00

Unspent Pre- Project Fund Refunded to

SPD Office, Shillong :

West Khasi Hills	7058.00
Jaintia Hills	41762.00
West Garo Hills	35615.00
	84435.00

Other Receipts :

EDCIL (India) Limited	424056.00
Interest on Savings Bank Accounts	3620243.00
	4044299.00

Total Rupees 32691734.00

Per report annexed



For D. Das & Associates
Chartered Accountants

Debabratim Das
(Partner)

Membership No-059206
FRN-323899E

RASHTRIYA MADHYAMIK SHIKSHA ABHIYAN (RMSA) : SHILLONG : MEGHALAYA
ANNUAL PLAN FUND
(As Revised-2)

Consolidated Receipts & Payments Account for the year ended March 31, 2013

Receipts		Payments	
Opening Balance :		Quality Interventions :	
Cash at Bank		Study Tours of Teachers	
(As Per Schedule-'A')	17637938.00	(Outside the State)	920000.00
Fund in Transit	<u>106142000.00</u>	(Inside the State)	9600.00
	123779938.00	Study Tours of Students	
Grant in aid received from :		(Outside the State)	60000.00
Government of India	15970000.00	Science Exhibition	500000.00
Government of Meghalaya	<u>125930000.00</u>	Book Fair	600000.00
	28563000.00	Excursion trip for Class IX students of	
Unspent Pre- Project Fund Refunded to		Govt. School (Inside State)	68000.00
SPD Office, Shillong :		Special Teaching for Students	<u>113000.00</u>
West Khasi Hills	7058.00		2270600.00
Jaintia Hills	41762.00	Equity Interventions :	
West Garo Hills	<u>35615.00</u>	Sports Materials (11-12)	180000.00
	84435.00	Additional Staff for Existing School :	
Other Receipts :		Lab Attendant & Office Assistant	251398.00
EDCIL (India) Limited	424056.00	Training of Community leaders:	
Interest on Savings Bank		SMDC	75600.00
Accounts	<u>3820243.00</u>	Guidance & Counselling	72733.00
	4044299.00	Orientation Programme of Master Trainers	81500.00
		Workshop on Planning	424056.00
		Management Cost :	
		Consultancy Services(Pre Project)	1290000.00
		Salary	1868419.00
		Printing & Stationery	90857.00
		Computers & Peripherals	1550.00
		Telephone & Internet Charges	34979.00
		Petrol, Oil & Lubricants	11596.00
		Fooding & Lodging	13362.00
		Repairs & Maintenance	15150.00
		Miscellaneous Expenses	16101.00
		TA/DA	299681.00
		Postal Charges	8370.00
		Water Charges	1000.00
		Bank Charges	1351.00
		Audit Fees	44944.00
		Translation Fees	3600.00
		Sanitary Works	10000.00
		Office Expenses	142763.00
		Advertisement	<u>12740.00</u>
			3866463.00
		School Grant	88290.00
		Civil Works	13821200.00
		Minor Repairs	<u>12500.00</u>
			13921990.00
		Advance to/ for :	
		School Grant	411710.00
		Minor Repairs	287500.00
		Civil Works	5507800.00
		Inservice Teachers Training	1530000.00
		Head Master Training	<u>45000.00</u>
			7782010.00
		Closing Balance :	
		Cash in hand	2101.00
		Cash at Bank	
		(As Per Schedule-'B')	<u>127543221.00</u>
			127545322.00
Total Rupees	<u>156471672.00</u>	Total Rupees	<u>156471672.00</u>

Per report annexed



For D. Das & Associates
Chartered Accountants
Debabrat Das
(Partner)
Membership No-059206

RASHTRIYA MADHYAMIK SHIKSHA ABHIYAN (RMSA) : SHILLONG : MEGHALAYA
ANNUAL PLAN FUND
(As Revised-2)

CONSOLIDATED SCHEDULE OF ADVANCES FOR THE YEAR ENDING 31ST MARCH 2013

SCHEDULE - 'C'

	Opening Balance as at 01/04/2012	Addition during the year	Advance adjusted during the year	Unutilized Amount as on 31/03/2013
Civil Works				
West Garo Hills	1135800.00	6492000.00	2982000.00	4645800.00
East Khasi Hills	1197000.00	-	441000.00	756000.00
West Khasi Hills	631000.00	6433000.00	7064000.00	0.00
East Garo Hills	0.00	862000.00	-	862000.00
Ri-Bhoi	0.00	574000.00	574000.00	0.00
Jaintia Hills	0.00	4968000.00	4968000.00	0.00
School Grants				
Jaintia Hills	210000.00	-	209651.00	349.00
East Khasi Hills	110000.00	50000.00	158290.00	1710.00
West Khasi Hills	160000.00	-	160000.00	0.00
Ri-Bhoi	10000.00	50000.00	50000.00	10000.00
East Garo Hills	0.00	100000.00	-	100000.00
West Garo Hills	0.00	250000.00	-	250000.00
South Garo Hills	0.00	50000.00	-	50000.00
Minor Repairs				
Jaintia Hills	6250.00	100000.00	106250.00	0.00
East Khasi Hills	57250.00	-	32250.00	25000.00
West Khasi Hills	6250.00	75000.00	6250.00	75000.00
Ri-Bhoi	6250.00	25000.00	-	31250.00
West Garo Hills	81250.00	25000.00	-	106250.00
East Garo Hills	0.00	50000.00	-	50000.00
South Garo Hills	0.00	25000.00	-	25000.00
	0.00			
Inservice Teachers Training				
West Garo Hills	0.00	1080000.00	-	1080000.00
East Garo Hills	0.00	450000.00	-	450000.00
Head Master Training				
East Garo Hills	0.00	45000.00	-	45000.00
Total Rupees	3611050.00	21704000.00	16751691.00	8563359.00



RASHTRIYA MADHYAMIK SHIKSHA ABHIYAN (RMSA) : SHILLONG : MEGHALAYA
ANNUAL PLAN FUND
CONSOLIDATED BANK RECONCILIATION STATEMENTS AS AT MARCH 31, 2013

Balance as per Cash Book :

State Project Office	120019071.00	
East Khasi Hills	2493881.00	
West Khasi Hills	790079.00	
Ri-bhoi Hills	908896.00	
Jaintia Hills	1977244.00	
West Garo Hills	13026.00	
East Garo Hills	1073217.00	
South Garo Hills	<u>303268.00</u>	127578682.00

Add : Cheque issued but not yet presented for payment

Date	Chq. No.	Amount	
3.10.2012	726651	45000.00	
1.11.2012	726653	25000.00	
27.03.2012	726669	3510000.00	
27.03.2012	726670	1080000.00	
27.03.2012	726672	184500.00	
30.03.2013	247211	45000.00	
30.03.2013	247212	450000.00	
30.03.2013	247213	18000.00	
31/03/2013	387978	59204.00	
30.03.2013	156018	54965.00	
30/03/2013	346856	3354.00	
30/03/2013	346858	7904.00	
31/03/2013	193727	<u>10920.00</u>	5493847.00

Balance as per Pass Book :

133072529.00

Analysis of Closing Bank Balance as on 31st March, 2013 :

State Project Office	120029991.00	
East Khasi Hills	2553085.00	
West Khasi Hills	790079.00	
Ri-bhoi Hills	920154.00	
Jaintia Hills	2032209.00	
West Garo Hills	4857526.00	
East Garo Hills	1586217.00	
South Garo Hills	<u>303268.00</u>	133072529.00

Consolidated Annual Financial Statement

(Rs. In lakhs)

State: Meghalaya				
Year 2012-13				
SOURCE & APPLICATION				
Opening Balance			RMSA	
(a)	Cash in hand			
(b)	Cash at Bank		1237.80	
(c)	Unadjusted Advances		36.11	
	Total		1273.91	
(a)	Source (Receipt)			
(b)	Funds received from Government of India		159.70	
(c)	Funds received from State Government		125.93	
(d)	Interest		40.44	
(e)	Other Receipts		0.84	
	TOTAL Receipts		326.91	

		Application (Expenditure)	Approved AWP&B including Spillover	Expenditure incurred	Savings/Excess
(a)	Civil Work (including furniture and major			138.21	
(b)	Teacher Salary		78.75		
(c)	Lab Attendant Salary for 25 Schools		7.50		
(d)	Office Assistant Salary for 25 Schools		6.00		
(e)	Lab attendant & Office		14.40	2.51	11.89
(f)	School Annual Grant		26.50	0.88	25.62
(g)	Minor Repair		6.50	0.13	6.38
	Teachers Training				
(h)	Training for Head Masters		8.00		
(i)	In-service training for existing teachers		75.00		
(j)	Training for new teachers		5.25		
(k)	Training/Orientation for Master trainers		1.05	0.82	0.23
	Quality Interventions				
(l)	Excursion trip for students (within State)		6.00	0.68	5.32

	(m)	Study tours of Students outside state	10.00	0.60	9.40
	(n)	Study tours for teachers	60.00	9.20	50.80
	(o)	Science exhibition at district level	7.00	5.00	2.00
	(p)	Book fair	7.00	6.00	1.00
	(q)	Special teaching for learning enhancement	5.00	1.13	3.87
	(r)	Study tour for teachers within state	0.60	0.10	0.50
	(s)	SIT for Schools	52.50		
	(t)	Workshop on Module for training	0.50		
		Guidance and Counseling			
	(u)	Salary for RPs	0.30		
	(v)	Tool	0.25		
	(w)	Literature & display material	0.25		
	(x)	Research Asst.	0.56		
	(y)	Sensitization Programme	2.80	0.73	2.07
		Community Mobilization			
	(z)	Training of SMDC members	1.59	0.76	0.83
		Curriculum reform			
	(aa)	Science Kit (Physics, Chemistry, Biology, Mathematics)	0.80		
	(ab)	MMER	57.06	38.66	18.40
	(ac)	Any Other Activity (Sports material 2011-12)		1.80	
	(ad)	State Component/Workshop on Planning		4.24	
	(ae)	Adjustment of Advances		28.30	
		TOTAL		239.74	
		Closing Balance			
	(a)	Cash in Hand		0.02	
	(b)	Cash at Bank		1275.43	
	(c)	Unadjusted Advances		85.63	
		Total		1361.08	


 for State Project Director (RMSA)
 State Education Mission Authority
 Meghalaya