

To,

**The State Project Director**  
**Mizoram Rashtriya Madhyamik Shiksha Abhiyan,**  
**Aizawl, Mizoram.**

Sub : Management letter - Audit for the year 2012 - 2013.

Dear Sir,

We have completed the audit of accounts of **MIZORAM RMSA** for the financial year 2012-13 and have checked and verified the records at State Project Office (SPO) and all the eight Districts of Mizoram. In this context, we would like to place before you, the following District wise and SPO level observations, comments and suggestions in addition to those appearing in our audit report of even date for your kind perusal and taking necessary action:

1. **Aizawl District:** We have audited **Aizawl** District and following is the details of work carried out by us:
  - a) **District Audit:** We have audited the district with respect to its Cash Book, Ledger, Journal, Vouchers, Bank Reconciliation Statement and found them to be correct. The Balance Sheet, Income and Expenditure Account and Receipts and Payments Account are completed. We have checked the Consolidated Annual Financial Statement which they have prepared and found the same to be correct.
  - b) **SMDCs Audit:** We have audited 71 SMDCs with fund allocation of Rs. 1 lakh and above during the financial year under audit. It is found that majority of SMDCs have kept their accounts as per RMSA Financial Manual.





2. **Champhai District:** We have audited **Champhai** District and following is the details of work carried out by us:

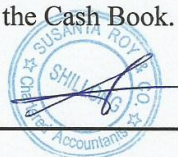
a) District Audit: We have audited the district with respect to its Cash Book, Ledger, Journal, Vouchers, Bank Reconciliation Statement and found them to be correct. However, Balance Sheet, Income and Expenditure Account and Receipts and Payments Account are completed. We have checked the Consolidated Annual Financial Statement which they have prepared and found the same to be correct.

c) SMDCs Audit: We have audited 32 SMDCs and most SMDCs have kept their accounts as per RMSA Financial Manual. The remaining few SMDCs have drawn up their Cash Books wrongly, and had also been instructed to rewrite the Cash Book in agreement with the Pass Book.

3. **Kolasib District:** We have audited **Kolasib** District and following is the details of work carried out by us:

a) District Audit: We have audited the district with respect to its Cash Book, Ledger, Journal, Vouchers, Bank Reconciliation Statement and found them to be correct. The Balance Sheet, Income and Expenditure Account and Receipts and Payments Account are completed. We have checked the Consolidated Annual Financial Statement which they have prepared and found the same to be correct.

b) SMDCs Audit: We have audited 24 SMDCs and most SMDCs have kept their accounts as per RMSA Financial Manual. A few have drawn up their Cash Books in single column with only the cash column and using Bank Pass Book for the bank column. They have been instructed to rewrite their Cash Book maintaining Cash and Bank column in the Cash Book.





4. **Lawngtlai District:** We have audited **Lawngtlai** District and following is the details of work carried out by us:
- a) District Audit: We have audited the Consolidated Annual Financial Statement of the District with the Cash Book, Ledger, Journal, Vouchers, Bank Reconciliation Statement and found them to be correct. However, Balance Sheet, Income and Expenditure Account and Receipts and Payments Account are completed.
  - b) SMDCs Audit: We have audited 26 SMDCs and most SMDCs have kept their accounts as per RMSA Financial Manual.
5. **Lunglei District:** We have audited **Lunglei** District and following is the details of work carried out by us:
- a) District Audit: We have audited the district with respect to its Cash Book, Ledger, Journal, Vouchers, Bank Reconciliation Statement and found them to be correct. The Balance Sheet, Income and Expenditure Account and Receipts and Payments Account have been drawn up. We have checked the Consolidated Annual Financial Statement which they have prepared and found the same to be correct and in agreement with the books.
  - b) SMDCs Audit: We have audited 48 SMDCs with fund allocation of Rs. 1 lakh and above during the financial year under audit. It is found that most SMDCs have kept their accounts as per RMSA Financial Manual.
6. **Mamit District:** We have audited **Mamit** District and following is the details of work carried out by us:
- a) District Audit: We have audited the district with respect to its Cash Book, Ledger, Journal, Vouchers, Bank Reconciliation Statement and found them to be correct. The Balance Sheet, Income and Expenditure Account and Receipts and Payments Account are completed. We have checked the Consolidated Annual Financial Statement which they have prepared and found the same to be correct.





- b) SMDCs Audit: We have audited 30 SMDCs with fund allocation of Rs. 1 lakh and above during the financial year under audit. It is found that these 30 SMDCs have kept their accounts as per RMSA Financial Manual.
7. **Saiha District:** We have audited **Saiha** District and following is the details of work carried out by us:
- a) District Audit: We have audited the district with respect to its Cash Book, Ledger, Journal, Vouchers, Bank Reconciliation Statement and found them to be correct. The Balance Sheet, Income and Expenditure Account and Receipts and Payments Account are completed. We have checked the Consolidated Annual Financial Statement which they have prepared and found the same to be correct.
- b) SMDCs Audit: We have audited 16 SMDCs account. It is found that most SMDCs have kept their accounts as per RMSA Financial Manual.
8. **Serchhip District:** We have audited **Serchhip** District and following is the details of work carried out by us:
- a) District Audit: We have audited the district with respect to its Cash Book, Ledger, Journal, Vouchers, Bank Reconciliation Statement and found them to be correct. The Balance Sheet, Income and Expenditure Account and Receipts and Payments Account are completed. We have checked the Consolidated Annual Financial Statement which they have prepared and found the same to be correct.
- b) SMDCs Audit: We have audited 20 SMDCs with fund allocation of Rs. 1 lakh and above during the financial year under audit. It is found that the SMDCs have kept their accounts as per RMSA Financial Manual. All the SMDCs brought their vouchers and were checked by us and they were found to be correct.





**State Project Office:** The following suggestions are felt needed for SPO:

- a) We have audited the SPO Office with respect to its Cash Book, Ledger, Journal, Vouchers, Bank Reconciliation Statements and found them to be correct. We have also checked the Consolidated Annual Financial Statement which they have prepared and found the same to be correct.
- b) Cash in hand should be physically verified by authorized officials.
- c) Since this is the fourth year of Statutory Audit, it is observed that Internal Audit for the same period was not yet carried out and as such we are unable to comment on the adequacy of its Internal Audit system.
- d) Stock/Stores Registers are to be updated on a regular basis.
- e) Physical verification of fixed assets should be done periodically.
- f) Book Keeping may be computerized.
- g) Notes on Accounts should be appended to annual financial statements.

For Susanta Roy & Co.  
Chartered Accountants



*(Signature)*  
(SUSANTA KUMA ROY)

Proprietor  
Membership No.057408

Place :Aizawl  
Date : 22.10.2013.



### **AUDITORS' REPORT**

We have audited the attached Balance Sheet of **Mizoram Rashtriya Madhyamik Shiksha Abhiya (RMSA)**, as at 31<sup>st</sup> March, 2013 and also the annexed Income and Expenditure Account and the Consolidated Receipts and Payments Account for the year ended on that date. These financial statements are the responsibility of the Organization'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. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. The audit includes examining, on a test basis, evidences supporting the amounts and disclosures in financial statements. The audit also includes assessing the accounting principles 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 of our opinion.

**We have following to report:**

- a) Trial Balance at all levels have not been produced before us. Steps should be initiated to bring the trial balances at the Districts, SMDCs and State Project Office in the consolidation process.
- b) Fixed assets have not been verified by the authorities.
- c) Depreciation have not been provided on fixed assets.
- d) Physical Verification of Cash in hand as on 31<sup>st</sup> March, 2013 at all levels was not conducted.
- e) Excessive cash holding should be avoided.





- f) As we are told retirement benefits are not applicable, no provisions for the same have been made.
- g) Tax is to be deducted at Source and credited to the account of respective Government for Income-Tax, VAT, etc. wherever applicable.
- h) Balance Sheet and Income & Expenditure Account should be prepared at all levels.
- i) Closing Stock of Books, Stationery and Consumables on hand have not been physically verified.

**Subject to the above:**

- i. 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.
- ii. In our opinion, necessary books of account as required by law have been kept so far as appears from our examinations of those books.
- iii. The Consolidated Balance Sheet and the Consolidated Income & Expenditure Account and the Consolidated Receipts and Payments Account dealt with by this report are in agreement with the books of account.
- iv. In our opinion, the Consolidated Balance Sheet and the Consolidated Income & Expenditure Account and the Consolidated Receipts and Payments Account dealt with by this report comply with the accounting standards where applicable.
- v. In our opinion and to the best of our information and according to the explanations given to us, the said accounts give the information required and give a true and fair view in conformity with the accounting principles generally accepted in India :
  - a) In the case of the Consolidated Balance Sheet of the State of Affairs of the organization as at 31<sup>st</sup> March, 2013.
  - b) In the case of the Consolidated Income & Expenditure Account, of the **Deficit** for the year ended on that date.

and



**Susanta Roy & Co.**  
Chartered Accountants

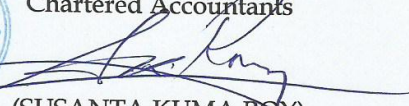
Embassy Hotel, 1st Floor,  
A.C. Lane, Police Bazar,  
Shillong - 793001

- c) In the case of the Consolidated Receipts and Payments Account, of the receipts and payments for the year on that date.

Place : Aizawl  
Date : 26.10.2013.



For Susanta Roy & Co.  
Chartered Accountants

  
(SUSANTA KUMA ROY)  
Proprietor  
Membership No.057408



**AUDITORS' CERTIFICATE**

This is to certify that we have gone through the procurement procedure used in **Mizoram Rashtriya Madhyamik Shiksha Abhiya (RMSA)** and based on the audit of the records for the year 2012 – 13 and inputs from the districts audit reports, we are satisfied that the procurement procedure prescribed in the Manual on Financial Management and procurement under RMSA have been followed and no deviations were observed.

Sl. No.	Deviations	Details	Amount involved (declared as mis-procurement)
1.	N.A.	Nil	Nil

Place : Aizawl  
Date : 22.10.2013.



For Susanta Roy & Co.  
Chartered Accountants

  
(SUSANTA KUMA ROY)

Proprietor  
Membership No.057408



# UTILIZATION CERTIFICATE FOR THE YEAR ENDING 31.3.2013

Name of the scheme: RASHTRIYA MADHYAMIK SHIKSHA ABHIYAN (RMSA), MIZORAM

(Rs.)

Sl. No.		Central Share	State Share	TOTAL
1	Opening balance at the beginning of the financial year (as on 1.4.2012)			197,015,913.00
2	<b>Details of funds received during the year</b>			
2.1	Fund received vide Sanction No. F.1-74/2012-RMSA. 1 of 24.9.2012	112,846,000		112,846,000.00
2.2	Fund received vide Sanction No. F.1-55/2010-Sch.1(A) of 24.9.2012	132,100,000.00		132,100,000.00
2.3	Fund received vide Sanction No. F.1-55/2010-Sch.1(B) of 24.9.2013	296,084,000.00		296,084,000.00
2.4	Fund received vide Sanction No.F.1-74/2012-RMSA. 1 of 27.2.2012	98,159,000.00		98,159,000.00
2.5	No.G.24017/4/2011-SED(RMSA) of 8.1.2013		57,217,000.00	57,217,000.00
3	<b>Total fund received</b>	<b>639,189,000.00</b>	<b>57,217,000.00</b>	<b>696,406,000.00</b>
4	<b>Other Receipts/Interest</b>			<b>8,641,949</b>
5	<b>Total fund available (Sl. 1+3+4)</b>			<b>902,063,862.00</b>
6	<b>Expenditure (grants in aid general)</b>			<b>263,973,300.00</b>
7	<b>Expenditure (grants for creation of capital assets)</b>			<b>224,580,479.00</b>
8	<b>Total expenditure (Sl. 6+7)</b>			<b>488,553,779.00</b>

- 1 Certified that out of Rs.63,91,89,000/- (Rupees sixty three crore ninety one lakh eighty nine thousand only) of grant-in-aid sanctioned during the year 2012-13 in favour of Mizoram vide Ministry of Human Resources Development, Department of School Education & Literacy letter Nos. as indicated above and Rs.5,72,17,000/- (Rupees five crore seventy two lakh seventeen thousand only) received as State share from the State Government vide letter Nos. as indicated above and Rs. 86,41,949/- (Rupees eighty six lakh forty one thousand nine hundred forty nine only) on account of interest earned and other receipts during the period 2012-13 and Rs. 19,70,15,913/- (Rupees nineteen crore seventy lakh fifteen thousand nine hundred thirteen only) on account of unspent balance of the previous year; a sum of Rs. 48,85,53,779/- (Rupees forty eight crore eighty five lakh fifty three thousand seven hundred seventy nine only) has been utilized for the purpose for which it was sanctioned and the balance of Rs. 41,35,10,083/- (Rupees forty one crore thirty five lakh ten thousand eighty three 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 fully 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.
  - 1 Kinds of checks exercised : i) Audited Statement of Account (Copy enclosed)
  - ii) Utilisation received from executing units, records during sample visit.
  - iii) Progress Report

The 29th day of July, 2013

Signature with rubber-stamp

SPD

Mizoram RMSA

State Project Director,

Rashtriya Madhyamik Shiksha Abhiyan

Mizoram Education Mission Society

## AUDITOR'S CERTIFICATE

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



*[Signature]*

Chartered Accountant Firm

The 22nd day of Oct, 2013



**MIZORAM EDUCATION MISSION SOCIETY (MEMS), AIZAWL, MIZORAM  
RASHTRIYA MADHYAMIK SHIKSHA ABHIYAN (RMSA)**

Name of the SIS : **MEMS (RMSA)**

Consolidated Balance Sheet as on 31.03.2013

LIABILITIES	Schedule	Amount (Rs.) Current Year	Amount (Rs.) Previous Year	ASSETS	Schedule	Amount (Rs.) Current Year	Amount (Rs.) Previous Year
<b>Capital Fund :</b>			<b>Rs.</b>	<b>Fixed Assets :</b>		<b>Rs.</b>	<b>Rs.</b>
Opening Balance		619,091,244	367,036,626	Civil Works			
Unadjusted Advances				i) Opening Balance		421,944,045	60,819,207
<b>Funds Received From Govt of India:</b>				ii) Addition during the year		224,580,479	361,124,838
a) RMSA		639,189,000	362,356,000	Furniture		501,436	450,263
				Vehicle			
				Equipment		687,462	672,462
<b>Funds Received From State Govt :</b>				<b>Current Assets :</b>			
a) RMSA		57,217,000	31,500,000	<b>Advance outstanding</b>			
				a) Civil Works		2,921,346	1,902,155
<b>Others :</b>				b) Others			-
<b>Balance at Districts :</b>				<b>Closing Balance at Districts</b>			
a) RMSA				a) Cash in Hand		75,870	263,706
<b>Less : Excess of Expenditure over</b>		255,265,178	141,801,382	b) Cash at Bank		171,612,328	148,142,770
<b>Income</b>				<b>Closing Balance at SPO :</b>			
Advances repayable				a) Cash in Hand		52,718	40,520
Prior period adjustment		112,439	112,439	b) Cash at Bank		238,847,821	46,666,762
<b>Current Liabilities</b>				c) Unadjusted Advances		-	-
As per last account		879,000	879,000				
		<b>1,061,223,505</b>	<b>620,082,683</b>			<b>1,061,223,505</b>	<b>620,082,683</b>

In terms of our report of even date.



**For Susanta Roy & Co.**  
Chartered Accountants

(SUSANTA KUMAR ROY)  
Proprietor  
Membership No.057408

The 22nd day of Oct, 2013

*[Signature]*  
State Project Director  
Mizoram RMSA  
State Project Director,  
Rashtriya Madhyamik Shiksha Abhiyan  
Mizoram Education Mission Society  
Mizoram, Aizawl



**MIZORAM EDUCATION MISSION SOCIETY (MEMS), AIZAWL, MIZORAM**  
**RASHTRIYA MADHYAMIK SHIKSHA ABHIYAN (RMSA)**  
**Consolidated Income & Expenditure Account for the year ended 31.03.2013**

Name of the SIS : **MEMS (RMSA)**

EXPENDITURE	Sche	Amount (Rs.) Current Year	Amount (Rs.) Previous Year	INCOME	Sche	Amount (Rs.) Current Year	Amount (Rs.) Previous Year
Expenditure at Districts and SMDC level:				Interest:			
Capital Assets: Civil Work				a) RMSA		8,618,029	6,793,510
Grant-in-aid (general):							
Teacher Salary		164,954,436	55,976,795	Miscellaneous receipts		23,920	-
Laboratory Attendants Salary for New School		14,277,597	4,022,409				
Laboratory Attendants Salary for Existing School		35,728,774	34,644,033	Other Income			-
Clerks Salary for New School		14,554,130	728,202				
Study Tour for Teachers			11,430,000	Excess of Expenditure over			
School Grant		14,000,000	11,053,319	Income transferred to Capital Fund		255,265,178	141,801,382
Self Defence Centre for Girl Child			4,645,500				
In-Service Teachers Training		3,942,650	3,730,500				
Repayment of Loan			420,000				
Art Camp at School Level			1,665,000				
Procurement of Mathematics Kits for School			1,398,000				
Training of SMDC Members/Community Training		834,040	1,210,200				
Training of School Academic Committee		336,000					
Training of School Building Committee		336,000					
Excursion Trip for Students		1,710,400	1,033,600				
Study Tour for Students (Outside State)			780,000				
Science Exhibition in District Headquarters			741,665				
Edufest		400,000					
Awareness Campaign		100,000					
Remedial Teaching		855,000					
Guidance And Counseling Cell (SCERT)		74,455					
Minority Survey			200,000				
MMER ( R )		3,996,066	7,493,853				
Minor Repairs		4,950,000	4,991,250				
State Level : 1) MMER( R )		1,284,079	2,438,302				
2) Miscellaneous payments:							
a) In-Service Headmasters Training		529,500	298,500				
b) Induction Training of New Teachers		1,044,000	552,000				
c) Training of Lab Attendance			333,000				
		263,907,127	149,453,128			263,907,127	148,594,892

In terms of our report of even date.



For Susanta Roy & Co.  
Chartered Accountants

(SUSANTA KUMAR ROY)  
Proprietor/Membership No.057408

The 22nd day of Oct, 2013

  
 State Project Director  
 Mizoram RMSA  
 State Project Director,  
 Rashtriya Madhyamik Shiksha Abhiyan  
 Mizoram Education Mission Society  
 Mizoram, Aizawl



**MIZORAM EDUCATION MISSION SOCIETY (MEMS) : AIZAWL : MIZORAM : RASHTRIYA MADHYAMIK SHIKSHA ABHIYAN (RMSA)**  
**Name of the SIS : MEMS (RMSA) Consolidated Receipts & Payments Account for the year ended 31.03.2013**

RECEIPTS	Sche	Current Year (Rs.)	Previous Year (Rs.)	PAYMENTS	Sche	Current Year (Rs.)	Previous Year (Rs.)
<b>Opening Balance :</b>				<b>Expenditure at Districts and SMDC level:</b>			
a) Cash in Hand		40,520	62,932	<b>Capital Assets : a) Civil Work</b>		219,538,265	361,124,838
b) Cash at Bank		46,666,762	41,092,059	b) MMER (N-R)		5,042,214	
c) Unadjusted Advances		150,308,631	266,122,378	<b>Grant-in-aid (general)</b>			
<b>Funds Received From Govt of India:</b>				Teacher Salary		164,954,436	55,976,795
				Laboratory Attendants Salary for New School		14,277,597	4,022,409
				Laboratory Attendants Salary for Existing School		35,728,774	34,644,033
a) RMSA		639,189,000	362,356,000	Clerks Salary for New School		14,554,130	728,202
<b>Funds Received From State Govt :</b>				Study Tour for Teachers			11,430,000
				School Grant		14,000,000	11,053,319
a) RMSA		57,217,000	31,500,000	Self Defence Centre for Girl Child			4,645,500
<b>Interest:</b>				In-Service Teachers Training		3,942,650	3,730,500
				Repayment of Loan			420,000
				Art Camp at School Level			1,665,000
a) RMSA		8,618,029	6,793,510	Procurement of Mathematics Kits for School			1,398,000
				Training of SMDC Members/Community Training		834,040	1,210,200
				Training of School Academic Committee		336,000	
				Training of School Building Committee		336,000	
				Excursion Trip for Students		1,710,400	1,033,600
Miscellaneous receipts		23,920		Study Tour for Students (Outside State)			780,000
				Science Exhibition in District Headquarters			741,665
Expenditure of district and sub-district level adjusted against advances				Edufest		400,000	
Advance for district and SMDC programme activities adjusted Funds refunded by districts and SMDC Level				Awareness Campaign		100,000	
				Remedial Teaching		855,000	
				Guidance And Counseling Cell (SCERT)		74,455	
				Minority Survey			200,000
				MMER ( R )		3,996,066	7,493,853
				Minor Repairs		4,950,000	4,991,250
				<b>State Level : 1) MMER( R )</b>		1,350,252	2,438,302
				2) Miscellaneous payments:			
				a) In-Service Headmasters Training		529,500	298,500
				b) Induction Training of New Teachers		1,044,000	552,000
				c) Training of Lab Attendance			333,000
				<b>Closing Balance :</b>			
				a) Cash in Hand		52,718	40,520
				b) Cash at Bank		238,847,821	46,666,762
				c) Unadjusted Advances		174,609,544	150,308,631
		<b>902,063,862</b>	<b>707,926,879</b>			<b>902,063,862</b>	<b>707,926,879</b>

In terms of our report of even date.



For Susanta Roy &  
Chartered Accountants

(SUSANTA KUMAR ROY)

Proprietor/Membership No.057408

The 22nd day of Oct, 2013

State Project Director  
Mizoram RMSA

State Project Director,  
Rashtriya Madhyamik Shiksha Abhiyan  
Mizoram Education Mission Society  
Mizoram, Aizawl



**MIZORAM RASHTRIYA MADHYAMIK SHIKSHA ABHIYAN (RMSA)**  
**AIZAWL, MIZORAM**  
**Consolidated Annual Financial Statement**

State : Mizoram				(Rs.)
Year Ending : 31.3.2013				
SOURCE & APPLICATION				
			RMSA	
Opening Balance				
a)	Cash in Hand		40,520	
b)	Cash at Bank		46,666,762	
c)	Unadjusted Advances		150,308,631	
	TOTAL		197,015,913	
a)	Source (Receipt)			
b)	Funds Received from Govt. of India		639,189,000	
c)	Funds Received from State Govt.		57,217,000	
d)	Interests		8,618,029	
e)	Other Receipts		23,920	
	TOTAL RECEIPTS		902,063,862	
Sl. No.	Application (Expenditure)	Approved AWP&B including Spill over	Expenditure Incurred	Savings/ Excess
a)	Civil Work (including furniture and major repairs)	626,831,050	219,538,265	407,292,785
b)	MMER (NR)	6,827,992	5,042,214	1,785,778
d)	Teacher's salary	172,368,000	164,954,436	7,413,564
e)	Salary of Lab. Cum Library Attendants (New Schools)	14,580,000	14,277,597	302,403
c)	Salary of Lab. Cum Library Attendants (199 Existing schools)	35,820,000	35,728,774	91,226
f)	Salary of Office clerk (New Schools)	14,580,000	14,554,130	25,870
g)	School Annual Grant	14,000,000	14,000,000	-
h)	Minor Repair Grant	4,950,000	4,950,000	-
i)	In-service training of headmaster for 5 days	529,500	529,500	-
j)	In-servcie training of teachers for 5 days	3,955,500	3,942,650	12,850
l)	Induction training of new teachers for 10 days	1,044,000	1,044,000	-
m)	Excursion trip for students (within state)	1,710,400	1,710,400	-
n)	Remedial Teaching	855,000	855,000	-
o)	Awareness Campaign	100,000	100,000	-
t)	Edu fest at block level	400,000	400,000	-
p)	Training of SMDC members	840,000	834,040	5,960
q)	Training of School Academic Committee	336,000	336,000	-
r)	Training of School Building Committee	336,000	336,000	-
s)	Salary for Resource Persons (5 months)	500,000	22,581	477,419
u)	Guidance Resource center	50,000	50,000	-
v)	Resource Person/Research Asst. for Field work (5 months)	41500	1,874	39,626
w)	Sensitization Programme	320000	-	320,000
x)	MMER (R)	5,346,318	5,346,318	-
y)	State Component			-
z)	Others			
	TOTAL	906,321,260	488,553,779	417,767,481
Closing Balance:				
a)	Cash in hand		52,718	
b)	Cash in Bank		238,847,821	
c)	Unadjusted Advances		174,609,544	
	TOTAL		413,510,083	
GRAND TOTAL		906,321,260	902,063,862	

In terms of our report of even date.

The 22nd day of Oct, 2013



State Project Director  
Mizoram RMSA

State Project Director,  
Rashtriya Madhyamik Shiksha Abhiyan  
Mizoram Education Mission Society  
Mizoram, Aizawl




**MIZORAM RASHTRIYA MADHYAMIK SHIKSHA ABHIYAN (RMSA)**  
**AIZAWL, MIZORAM**  
**SPO : RMSA : 2012-13**

**Bank Reconciliation Statement as on 31<sup>st</sup> March,2013**

**Fund : RMSA**

	Rs.
<b>A. Bank Balance as per Cash Book</b>	46,666,762
<b>B. Add:</b>	
<b>(i) Cheque issued but not presented:</b>	
a) Cheque No. 531102	5,000
b) Cheque No. 531131	63,810
c) Cheque No. 386478	9,000
d) Cheque No. 386484	13,400
e) Cheque No. 386486	52,000
f) Cheque No.386482	48,000
g) Cheque No.386480	48,000
h) Cheque No.386483	96,000
i) Cheque No.386479	48,000
j) Cheque No.386481	48,000
	<b>47,097,972</b>
<b>C. Less :</b>	
<b>1. Bank Charges during 2010-11 but not entered in the Cash Book.</b>	
i) Bank Charges - MICR SB CHQ 1/7/2010	63
ii) Bank Charges - MICR SB CHQ 1/7/2010	125
iii) Bank Charges - MICR SB CHQ 8/7/2010	63
iv) Bank Charges - Excess Dr in SB CHQ 31/12/2010	20
<b>2. Fund received from GoI and entered in cash book on 23.3.2012 but credited by Bank on 3/4/2012</b>	35,932,000
<b>3. Bank Charges During 2011-12 but not entered in the Cash Book</b>	
(i) Excess Dr in SB 30/6/2011	15
(ii) Bank charges - MICR SB CHQ 25/8/2011	63
(iii) Excess Dr in SB 31/12/2011	30
<b>D. Bank Balance as per Pass Book</b>	<b>11,165,593</b>

The 22nd day of Oct, 2013

  
 State Project Director  
 Mizoram RMSA  
 State Project Director,  
 Rashtriya Madhiyamik Shiksha Abhiyan  
 Mizoram Education Mission Society  
 Mizoram, Aizawl