

Director General School Education-Cum-State Project Director
Rashtriya Madhyamik Shiksha Abhiyan Authority, Punjab
PSEB building, Phase 8, Fifth Floor, Block E, Mohali, Ph. no 0172-521241, 521237

To

Ms. Carlayn K. Deshmukh,
Director, Department of School Education & Literacy,
MHRD, Government of India, Shatri Bhawan,
New Delhi.

Memo. No. RMSA/FIN/2013/5727

Dated: 19/12/2013

Subject: Submission of Audit Report and Utilization Certificate in respect of RMSA, Punjab for the year 2012-13

Respected Madam,

Kindly find enclosed herewith the Audit Report and Utilization Certificate in respect of RMSA, Punjab for the year 2012-13 for the further necessary action at your end.

US RMSA I (on leave)

So RMSA-I

copy to TSG. ✓


20/12/2013



**DGSE-Cum-
State Project Director,
RMSA, Punjab.**

AGARWAL A KUMAR & ASSOCIATES
CHARTERED ACCOUNTANTS

3505, SECTOR- 32- D,
CHANDIGARH – 160030
PHONE: 9814406375, 2604484
FAX: 172 - 2604484
E-MAIL: aakchd@sify.com
aakchd@rediffmail.com

UTILISATION CERTIFICATE

FOR THE YEAR ENDED 31ST MARCH, 2013

NAME OF THE SCHEME: RASHTRIYA MADHYAMIK SHIKSHA ABHIYAN, PUNJAB

Sr. No.	Details of Central Share	Details of State Share	Amount (In Rs.)
1	Opening Balance at the Beginning of the financial year (as on 1.04.2012)		486315090.11
2	Sanction No. F.1-33/2010-Sch.1 Dated 19-03-12		500000000.00
3	Sanction No.F.1-6/2011-Sch.1(A) Dated 14-09-12		444000000.00
4	Sanction No.F.1-6/2011-Sch.1(B) Dated 14-09-12		943472000.00
5	Sanction No.F.1-77/2012-RMSA.1(B) Dated 17-09-12		233342000.00
6	Sanction No.F.1-77/2012-RMSA.1(A) Dated 17-09-12		110000000.00
7	Sanction No.F.1-77/2012- RMSA.1(SCPSC) Dated 11-03-13		81100000.00
8	Sanction No.F.1-77/2012- RMSA.1(General) Dated 11-03-12		172525000.00
9	Sanction No.F.1-6/2011-Sch.1(SCPSC) Dated 08-03-13		250000000.00

10	Sanction No.F.1-6/2011-Sch.1(General) Dated 8-03-13		350000000.00
11	Essay Competition Grant		100100.00
12		Sanction No. A.V.Letter No.7/210/09-1 fin2/896 dated: 10-07-2012	469700000.00
13		Interest Received during the year less Bank Charges	25265437.00
		TOTAL	4065819627.11

1. Certified that out of Rs. 3084539100/- (Rupees Three Hundred Eight Crores Forty Five Lakh Thirty Nine Thousand and One Hundred only) of Grant-In-Aid sanctioned during the year 2012-13 in favour of Rashtriya Madhyamik Shiksha Abhiyan Authority, Head Office Chandigarh, Punjab vide Ministry of human Resource Development, Department of School Education and Literacy Letter No. as indicated above and Rs. 469700000/- (Rupees Forty Six Crores and Ninety Seven Lakhs only) received as State Share from the State Government vide letter Nos. as indicated above and Rs. 25265437.00 (Rupees Two Crore Fifty Two Lakh Sixty Five Thousand Four Hundred Thirty Seven Only) on account of interest earned and Rs. 486315090.11 (Rupees Forty Eight Crore Sixty Three Lakh Fifteen Thousand Ninety and Eleven Paisa only) on account of unspent amount of the previous year, a sum of Rs. 1484900248.88 (Rupees One Hundred Forty Eight Crore Forty Nine Lakh Two Hundred Forty Eight & Eighty Eight Paisa Only) has been utilized for the purpose for which it was sanctioned as below:

Particulars	Amount (In Rs.)
a) Minor Repair	77820584.00
b) School Grant	135850085.00
c) Cluster Management Grant	62215.00
d) Teacher Training Grant	16747371.40
e) Excursion Tour Grant	17459995.00
f) Teacher Salary	206407528.00
g) RMSA Staff Salary	6706169.00
h) Management Cost (MMER Grant)	16316455.00
i) Quiz Competition Activities	40515.00
j) Karate Training Grant	2951692.00
k) Study Tour For Teachers	3344268.00

l) Tour Grant for Science City	7234354.00
m) Guidance & Counselling Exp	176029.00
n) Essay Competition Grant	35650.00
o) Fixed Assets	7158739.48
p) Civil Works Grant	986588599.00
Total	1484900248.88

It is further stated that amount of Rs. 716364000.00(Rupees Seventy One Crore Sixty Three Lakh And Sixty Four Thousand Only) has been given to Edusat Society.


(Deputy SPD)
RMSA, Punjab


(CAO)
RMSA, Punjab


(SPD)
RMSA, Punjab

For Agarwal



Place: Chandigarh
Date: 7/12/13

AUDITOR'S REPORT

To,

The Members,
Rashtriya Madhyamik Shiksha Abhiyan Authority, Punjab
Mohali

Introduction

We have audited the accompanying financial statements of the Rashtriya Madhyamik Shiksha Abhiyan Authority, Punjab for the year ending March 31, 2013, Income and Expenditure A/c and Receipts & Payments account for the year ended on that date annexed thereto. These financial statements are the responsibilities of the Society's management. Our responsibility is to express an opinion on these financial statements based on our audit.

Scope

We conducted our audit in accordance with Standards on Auditing issued by the Institute of Chartered Accountants of 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.

Opinion

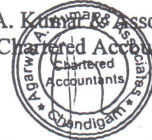
- a. The statement of account dealing with this report includes funds shared between the Government of India and State Government in the ratio of 75:25.
- b. We have obtained all the information's and explanations which to the best of our knowledge and belief were necessary for the purpose of our examination.
- c. In our opinion, proper books of account have been kept by the District Project Offices, so far as appears from our examination of the books.
- d. The statements of account dealt with this report are in agreement with the books of account produced before us.
- e. Financial Statements of the State is the consolidated Financial Statements of the State and District Offices in the State.

f. In our opinion and to the best of our information and according to the explanations given to us the said consolidated accounts of the State and District Offices, gives the information in the manner so required and give a true and fair view:-

1. In the case of the balance sheet, of the State of affairs of the Society as at 31st March, 2013.
2. In the case of the Income and Expenditure Account of the excess of income over expenditure / deficit of income over expenditure for the year ended on that date.
3. In case of Receipts and Payments Account of the receipts and payments during the year ended on that date.

Place: Chandigarh
Date: 19/12/13

For Agarwal A. Kumar & Associates
Chartered Accountants



Signature of Auditor (s)

RASHTRIYA MADHYAMIK SHIKSHA ABHIYAN AUTHORITY, PUNJAB

BALANCE SHEET AS AT MARCH 31, 2013

LIABILITIES	AMOUNT(Rs.)	ASSETS	AMOUNT(Rs.)
GENERAL FUND: (SCHEDULE-I)		FIXED ASSETS: (SCHEDULE-III)	32,443,943.48
			824,928,038.96
CURRENT LIABILITIES: (SCHEDULE-II)		CURRENT ASSETS, LOANS & ADVANCES:	
		CURRENT ASSETS:	
		CASH IN HAND (SCHEDULE-IV)	42,318.00
		BANK BALANCES (SCHEDULE-V)	1,049,742,226.40
		LOANS & ADVANCES (SCHEDULE-VI)	1,049,784,544.40
			889,397,553.60
TOTAL	1,951,626,041.48	TOTAL	1,951,626,041.48

PLACE: CHANDIGARH
DATED: 19/12/13

(Signature)
(DEPUTY S.P.D.)
RMSA PUNJAB

(Signature)
(S.P.D.)
RMSA PUNJAB

FOR AGARWAL & ASSOCIATES
CHARTERED ACCOUNTANTS

BASUDEVY MAHAYAMIK SHIKSHA ABHYAN AUTHORITY, PUNJAB
'INCOME & EXPENDITURE ACCOUNT FOR THE YEARENDED MARCH 31, 2013

EXPENDITURE	GRANTS (IN RS.)	MISC. (IN RS.)	TOTAL (IN RS.)	INCOME	GRANTS (IN RS.)	MISC. (IN RS.)	TOTAL (IN RS.)
TO RECURRING EXPENSES:							
- CONTRACTUAL STAFF SALARY	502758.00	0.00	502758.00	302758.00 BY NON RECURRING GRANT			
- G.P.F.E.F	281995.00	0.00	281995.00	141995.00 CIVIL WORKS GRANT			
- BANK CHARGES	6540.00	0.00	6540.00	50251.00 LIBRARY GRANT			
- T.A.C.A	131194.00	48351.00	179545.00	48351.00 CLASSROOM			
- PRINTING & STATIONERY	32231.00	0.00	32231.00	1517146.00 TOILET DRINKING WATER			
- LOCAL EXPENSES	490025.00	0.00	490025.00	217191.00 ART AND CRAFT			
- TELEPHONE AND INTERNET EXPENSES	2041897.00	0.00	2041897.00	499025.00 BY RECURRING GRANT:			
- OFFICE EXPENSES	481370.00	0.00	481370.00	343887.00 BY NON RECURRING GRANT:			
- MEETING EXPENSES	7755.00	0.00	7755.00	171914.00 BY NON RECURRING GRANT:			
- PETROL EXPENSES	27348.00	0.00	27348.00	7282.00 EXCURSION TOUR GRANT			
- REPAIR AND MAINTENANCE	800.00	0.00	800.00	68977.00 TEACHER SALARY (AMER)			
- PROFESSIONAL CHARGES	230905.00	0.00	230905.00	34095.00 KARATE TRAINING GRANT			
- CONSULTANCY EXPENSES	85462.00	0.00	85462.00	65977.00 SCHOOL GRANT			
- COMPUTER EXPENSES	68977.00	0.00	68977.00	109614.00 RMSA STAFF SALARY			
- CLASS IV SALARY	8305.00	0.00	8305.00	43968.00 DATA ENTRY OPERATOR SALARY			
- HONORARIUM	42996.00	0.00	42996.00	218706.00 LAB ATTENDANT			
- SANTHANY EXP	217796.00	0.00	217796.00	141779.00 STUDY TOUR FOR TEACHERS			
- ADVERTISEMENT EXPENSES	141779.00	0.00	141779.00	34095.00 KARATE TRAINING GRANT			
- GENERATOR RENT	215258.00	0.00	215258.00	248554.00 BY FIT FEES			
- AUDIT FEE	346334.00	0.00	346334.00	62950.00 BY BANK GUARANTEE			
- MEDICAL EXPENSES	82950.00	0.00	82950.00	70588.00 BY MISC. RECEIPT			
- MEDICAL EXPENSES	70588.00	0.00	70588.00	0.00 BY INTEREST ON SAVING AC			
TO RECURRING EXPENSES:	77820584.00	0.00	77820584.00				
- MINOR REPAIR GRANT	62215.00	0.00	62215.00				
- EXCURSION TOUR GRANT	16147271.40	0.00	16147271.40				
- TEACHER SALARY (STUDENTS)	17459925.00	0.00	17459925.00				
- TEACHER SALARY (RMSA)	206407328.00	0.00	206407328.00				
- KARATE TRAINING GRANT	409115.00	0.00	409115.00				
- SCHOOL GRANT	2951892.00	0.00	2951892.00				
- RMSA STAFF SALARY	13500095.00	0.00	13500095.00				
- ACCOUNTANT SALARY	2482344.00	0.00	2482344.00				
- LAB ATTENDANT	1625047.00	0.00	1625047.00				
- ESSAY COMPETITION	2589778.00	0.00	2589778.00				
- STUDY TOUR FOR TEACHERS	3344268.00	0.00	3344268.00				
- TO GUIDANCE & COUNSELLING CITY	7234354.00	0.00	7234354.00				
- TO GUIDANCE & COUNSELLING EXPENSES	1780279.00	0.00	1780279.00				
TO NON RECURRING EXPENSES:							
- CIVIL WORKS GRANT (P.O)	450273384.00	0.00	450273384.00				
- LIBRARY GRANT	20023583.00	0.00	20023583.00				
- CLASSROOM	140433655.00	0.00	140433655.00				
- TOILET DRINKING WATER	31983668.00	0.00	31983668.00				
- ART AND CRAFT	8659324.00	0.00	8659324.00				
- BY EXCESS OF INCOME OVER EXPENDITURE	2300000.00	0.00	2300000.00				
TOTAL	609016448.00	26026437.00	635042885.00				
TOTAL	208878467.40	28031378.00	236910045.40				
TOTAL	208878467.40	28031378.00	236910045.40				



PLACE: CHANDIGARH
 DATED: 19/11/13
 (DEPUTY S.P.D.)
 RMSA PUNJAB

208878467.40
 28031378.00
 236910045.40

RASHTRIYA MADHYAMIK SHIKSHA ABHIYAN AUTHORITY, PUNJAB

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RASHTRIYA MADHYAMIK SHIKSHA ABHIYAN AUTHORITY, CONSOLIDATED HEAD OFFICE PUNJAB

URDASPUJ PANTS	MISC. GRANTS	HOSHABPUR GRANTS	MISC. GRANTS	JALANCHAR GRANTS	MISC. GRANTS	KAPITHALA GRANTS	MISC. GRANTS	LUDHIANA GRANTS	MISC. GRANTS	MANSA GRANTS	MISC. GRANTS	MUCCA GRANTS	MISC. GRANTS	KOSALI GRANTS
83203.00		901082.00	189441.00		698446.00		654224.00		100905.00		287725.00			153599.00
318000.00	41560000.00			12810000.00	8540000.00			48180000.00	2135000.00			12810000.00	20150000.00	
320000.00	24177000.00			6630000.00	6630000.00			14075000.00	21951000.00			14075000.00	12311000.00	
325000.00	3110000.00			860000.00	410000.00			2100000.00	2100000.00			2100000.00	415000.00	
62000.00	4000000.00				410000.00			410000.00	180000.00			4810000.00	21000000.00	
49000.00	5870000.00			6425000.00	2713000.00			6200000.00	24029000.00			9650000.00	2225000.00	
130000.00	1380000.00			1340000.00	461300.00			820000.00	820000.00			820000.00	150000.00	
150000.00	1380000.00			1340000.00	461300.00			820000.00	820000.00			820000.00	150000.00	
32000.00	8515.00			252881.00	186438.00			170456.00	48143.00			170456.00	48143.00	
38000.00	1029845.00			701355.00	1802113.00			2178998.00	832255.00			832255.00	913925.00	
					15500.00									
86000.00	12580000.00			13100000.00	6300000.00			16450000.00	8715180.00			7700000.00	4800000.00	
100000.00	167858.00			112605.00	158971.00			170800.00	112000.00			118331.00	170800.00	
100000.00	147450.00			147450.00	33333.00			33333.00	13333.00			147450.00	115838.00	
100000.00	305482.00			150000.00	0.00			4500.00	160000.00			861800.00	4500.00	
45000.00														
8140817.00	83203.00	11838234.00	861052.00	46179036.00	188442.00	2623818.00	648446.00	8730288.00	642324.00	114841178.00	287725.00	4878397.00	89228113.00	153599.00

**RASHTRIYA MADHYAMIK SHIKSHA ABHIYAN AUTHORITY, CONSOLIDATED HEAD OFFICE PUNJAB
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING MARCH 31, 2013**

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EXPENDITURE	STATE OFFICE			AMRITSAR			BARNALA			BATHINDA			FAIRFORD			FAJENGARH SAHIB			LAKKA			FEROZEPUR		
	GRANTS	MISC.		GRANTS	MISC.		GRANTS	MISC.		GRANTS	MISC.		GRANTS	MISC.		GRANTS	MISC.		GRANTS	MISC.		GRANTS	MISC.	
STATEMENT COST GRANT:																								
CONTINENTAL TRAVEL GRANT:																								
REGULAR STAFF SALARY	297552.00																							
OFFICE STAFF	50088.00																							
BANK CHARGES	844.00																							
TRAVEL & STATIONERY	417190.00			50043.00	7540.00		89091.00	0.00		58511.00	0.00		8324.00	1511.00		74493.00	895.00		38850.00	225.00		41767.00	804.00	
TELEPHONE	1548894.00			19867.00			31122.00			844.00			2611.00			14568.00			67921.00			17013.00		
ELECTRICITY EXPENSES	407252.00			840.00			2848.00															40068.00		
POSTAGE & TELEGRAPH	17563.00			2917.00			1354.00																	
OFFICE PRINTER & INTERNET EXPENSE	11820.00			531.00						1845.00			2322.00			2137.00								
MEETING EXPENSES	16180.00									2650.00						2081.00			24553.00			8441.00		
POSTAGE AND COURIER				602.00																				
REPAIRS AND MAINTENANCE	43387.00			11980.00			8000.00																	
PROFESSIONAL CHARGES	18843.00									64.00														
RESEARCH EXPENSES							8274.00									2185.00						19717.00		
COMPUTER EXPENSES							24483.00						1672.00											
CLASS ROOM SALARY	79114.00									1500.00														
CONSTRUCTION	6290.00																							
MANITAG EXP																								
BUILDING RENT	1197840.00																							
DEPRECIATION	117650.00																							
PROPERTY TAX	115159.00																							
LIBRARY	34333.00																							
STUDENT EXPENSES	70580.00			36004.00			9157.00			6208.00			1037.00			3331.00								
STUDENT EXPENSES													680.00											
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RASHTRIYA MADHYAMIK SHIKSHA ABHIYAN AUTHORITY CONSOLIDATED HEAD OFFICE BILAS

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PARTICULARS	ANNEXURES	RS.	AS AT 31.03.2013 31.03.2013
SCHEDULE-I: GENERAL FUND			
OPENING BALANCE			219,808,798.88
ADD: EXCESS OF INCOME OVER EXPENDITURE			837,041,385.08
LESS: GRANT RETURN TO HEAD OFFICE			29,138,960.00
LESS: GRANT RETURN TO DISTRICT			7,100.00
LESS: RETURN OF BANK INTEREST TO HINDI & URDU TEACHER			2,781,000.00
LESS: AMOUNT TRANSFERRED			15,085.00
			<u>624,928,038.96</u>
SCHEDULE-II: CURRENT LIABILITIES & PROVISIONS			
UNDISBURSED RECURRING GRANTS:			
MINOR REPAIR GRANT	II	979,840.00	
CLUSTER MANAGEMENT GRANT	III	20,000.00	
TEACHER TRAINING GRANT	IV	13,713,420.00	
TEACHER SALARY GRANT	V	30,894,234.00	
MANAGEMENT COST GRANT	VI	4,166,874.32	
EXCURSION TOUR GRANT	VII	10,529,435.00	
QUIZ COMPETITION ACTIVITIES	VIII	92,100.00	
KARATE TRAINING GRANT	IX	91,725.00	
STUDY TOUR FOR TEACHERS	X	878,858.00	
RMSA STAFF SALARY	XI	311,897.00	
SCHOOL GRANT	XII	1,379,480.00	
ESSAY COMPETITION GRANT	XV	59,900.00	
UNDISBURSED NON-RECURRING GRANTS:			
CIVIL WORKS GRANT	XIII	48,703,000.00	
ART & CRAFT	XIV	609,000,000.00	
ADVANCE FROM OTHER FUND	XVI	89,212,808.00	809,831,367.52
UNDISBURSED GRANTS AT HEAD OFFICE:			
NON-RECURRING GRANT (CIVIL WORKS)		98,061,629.00	
RECURRING GRANT		217,905,008.00	318,866,635.00
TOTAL RS.			<u>1,126,698,002.52</u>
SCHEDULE-III: FIXED ASSETS			
	OPENING BALANCE AS ON 01.04.2012	ADDITIONS DURING THE YEAR	CLOSING BALANCE AS ON 31.03.2013
COMPUTER & ACCESSORIES (ANNEXURE-XVI)	17,187,521.00	868,997.48	18,056,518.48
FURNITURE & FIXTURES (ANNEXURE-XVII)	1,260,487.00	635,337.00	1,795,824.00
ELECTRICAL ITEMS (ANNEXURE-XX)	421,425.00	35,780.00	457,205.00
OFFICE EQUIPMENT (ANNEXURE-XX)	0.00	17,310.00	17,310.00
FIXED ASSETS - AT HEAD OFFICE			
BUILDING RENOVATION	6,237,489.00	3,000,000.00	9,237,489.00
PRINTERS	92,003.00	29,725.00	121,728.00
WATER COOLER	23,625.00	0.00	23,625.00
AIR CONDITIONER	82,654.00	0.00	82,654.00
SOFTWARE	0.00	2,671,590.00	2,671,590.00
	<u>25,285,204.00</u>	<u>7,158,739.48</u>	<u>32,443,943.48</u>
SCHEDULE-IV: CASH IN HAND			
HEAD OFFICE			42,318.00
TOTAL RS.			<u>42,318.00</u>

SCHEDULE-V: BANK BALANCE

AMRITSAR	
STATE BANK OF INDIA	62,937,539.00
PUNJAB GRAMIN VIKAS BANK	6.00
BARNALA	
STATE BANK OF INDIA	98,604.00
IDBI BANK	30,775,181.00
BATHINDA	
STATE BANK OF PATIALA	5,312,098.00
FARIDKOT	
STATE BANK OF INDIA	39,070,579.00
FATEHGARH SAHIB	
STATE BANK OF INDIA	27,845,232.00
FEROZEPUR	
STATE BANK OF INDIA	14,529,835.00
IDBI BANK	45,500,000.00
FAZILKA	
STATE BANK OF INDIA	4,845.00
GURDASPUR	
STATE BANK OF INDIA	52,090,948.55
HOSHIARPUR	
STATE BANK OF INDIA	78,593,636.09
JALANDHAR	
STATE BANK OF INDIA	68,989,123.00
KAPURTHALA	
STATE BANK OF INDIA	21,723,529.02
LUDHIANA	
STATE BANK OF INDIA	98,522,094.00
MANSA	
STATE BANK OF INDIA	35,295,207.00
MOGA	
BANK OF INDIA	82,659,216.00
MOHALI	
STATE BANK OF INDIA	4,041,752.00
MUKTSAR	
STATE BANK OF INDIA	30,733,052.52
NAWANSHAHAR	
STATE BANK OF INDIA	1,345,458.00
PATIALA	
STATE BANK OF INDIA	22,523,241.00
PATNAKOTI	
STATE BANK OF INDIA	290,018.00
RUPNAGAR	
STATE BANK OF INDIA	24,188,903.00
SANGRUR	
STATE BANK OF INDIA	38,302,718.00
TARN TARAN	
STATE BANK OF INDIA	40,939,855.00
HEAD OFFICE	
STATE BANK OF INDIA	227,623,758.22
TOTAL_RS.	1,049,742,226.40

SCHEDULE-V: LOANS AND ADVANCES:

ALANDHAR			
TEACHER TRAINING GRANT		1,398,375.00	
MINOR REPAIR/SCHOOL GRANT		8,425,000.00	
SCHOOL GRANT		10,438,877.00	
EXCURSION TOUR		23,600.00	
CIVIL WORKS			
CLASSROOM	5,426,250.00		
SCIENCE LAB	12,300,384.00		
TOILET GRANT	800,000.00	18,628,834.00	36,912,484.00
MOHALI			
TEACHER TRAINING GRANT		667,738.00	
ART & CRAFT		27,000,000.00	
CIVIL WORKS			
CLASS ROOM GRANT	7,825,355.00		
LIBRARY GRANT	700,000.00		
MAJOR REPAIR	71,008.00		
SCIENCE LAB GRANT	12,238,021.00		
TOILET GRANT	364,400.00	21,198,784.00	
MINOR REPAIR		317,473.00	
SCHOOL GRANT		198,302.00	49,382,298.00
NAWANSHAHR			
CIVIL WORKS			
SCIENCE LAB	4,007,000.00		
TOILET GRANT	238,000.00		
ART & CRAFT	24,000,000.00		
CLASSROOM	818,000.00	29,181,000.00	
STUDY TOUR FOR TEACHERS		20,000.00	
TEACHER TRAINING		933,973.00	30,114,973.00
FARIDKOT			
TEACHER TRAINING GRANT		874,221.00	
KARATE TRAINING GRANT		13,720.00	
EXCURSION TOUR GRANT		1,400.00	
MINOR REPAIR		125,000.00	
SCHOOL GRANT		300,000.00	
CIVIL WORKS			
TOILET/DRINKING WATER		600,000.00	
CLASSROOM GRANT		3,143,780.00	
SCIENCE LAB		16,470,000.00	
ADARSH SCHOOL TEACHER SALARY		155,207.00	21,893,308.00
FEROZEPUR			
SCHOOL GRANT		6,980,000.00	
EXCURSION TOUR GRANT		126,760.00	
MINOR REPAIR		3,171,700.00	
CIVIL WORKS			
SCIENCE LAB	7,777,500.00		
CLASSROOM	8,107,200.00		
TOILETS	250,000.00		
DRINKING WATER	50,000.00		
MAJOR REPAIR	348,720.00	18,531,420.00	
TEACHER TRAINING		791,814.00	
ADVANCE TO FAZILKA		58,500.00	
ADVANCE TO MODEL SCHOOL		50,918.00	27,718,912.00
FAZILKA			
LOAN TO DSS			4,550.00
MUKTSAR			
TEACHER TRAINING		378,978.00	
SCHOOL GRANT		894,575.00	
MINOR REPAIR		847,878.00	
TOUR GRANT		13,200.00	
CIVIL WORKS			
SCIENCE LAB	10,775,681.00		
LIBRARY	700,000.00		
CLASSROOM	1,507,000.00		
TOILET/DRINKING WATER	907,000.00	13,988,681.00	
MAJOR REPAIR	79,000.00	870,000.00	18,371,290.00
ART AND CRAFT ROOM			
KAPURTHALA			
TEACHER TRAINING		247,112.00	
ADVANCE TO SSA		1,081,741.00	
SCHOOL GRANT (EXCESS DISBURSED)		100,000.00	
MINOR REPAIR		1,325,424.00	
CIVIL WORKS GRANT			
SCIENCE LAB	3,014,887.00		
CLASSROOM	397,020.00		
TOILETS/DRINKING WATER	150,000.00		
MAJOR REPAIR	153,000.00	3,714,887.00	
EXCURSION TOUR GRANT		76,800.00	
SCHOOL GRANT		2,286,128.00	8,812,092.00
LUDHIANA			
TEACHER TRAINING GRANT			1,281,921.00
MOGA			
TEACHER TRAINING GRANT			277,263.00

PATIALA			
CIVIL WORKS			
CLASSROOM	7,141,000.00		
SCIENCE LAB.	1,040,000.00		
TOILET GRANT	275,000.00	8,456,000.00	
MINOR REPAIR		1,348,500.00	
TEACHER TRAINING		1,724,940.00	11,529,440.00
PATHANKOT			
CIVIL WORKS			
SCIENCE LAB		5,490,000.00	
CLASSROOM		7,319,000.00	
TOILET/DRINKING WATER		400,000.00	13,209,000.00
BARNALA			
TEACHER TRAINING GRANT		409,122.00	
MINOR REPAIR GRANT		128,500.00	
SCHOOL GRANT		237,738.00	
CIVIL WORKS GRANT			
ADDITIONAL CLASSROOM	7,737,346.00		
SCIENCE LAB	9,928,090.00		
TOILET GRANT	832,350.00	18,497,786.00	19,273,146.00
BATHINDA			
TEACHER TRAINING GRANT		550,380.00	
MINOR REPAIR GRANT		2,500,000.00	
SCHOOL GRANT		3,350,000.00	
ART AND CRAFT		55,500,000.00	
CIVIL GRANT			
LIBRARY GRANT	37,387,000.00		
SCIENCE LAB	17,336,200.00		
CLASSROOM	3,596,310.00		
MAJOR REPAIR	653,660.00		
TOILET/DRINKING WATER	2,156,000.00	81,119,170.00	123,019,550.00
MANSA			
CIVIL WORKS GRANT			
LIBRARY	7,420,000.00		
SCIENCE LAB	4,270,000.00		
CLASSROOM	4,391,400.00		
TOILET/DRINKING WATER	490,000.00		
MAJOR REPAIR	27,200.00	16,598,800.00	
ADVANCE TO ADARSH SCHOOL		202,647.00	
TEACHER TRAINING GRANT		528,635.00	17,229,882.00
AMRITSAR			
CIVIL WORKS			
CLASSROOM	23,160,042.00		
SCIENCE LAB	13,832,920.00		
TOILETS/DRINKING WATER	897,822.00	37,990,784.00	
EXCURSION TOUR GRANT		131,285.00	
MINOR REPAIR GRANT		2,300,507.00	
TEACHER TRAINING		1,863,828.00	
SCHOOL GRANT		1,588,071.00	43,874,455.00
JARN TARAN			
CIVIL WORKS			
ART & CRAFT ROOM	2,500,000.00		
CLASSROOM GRANT	42,788,000.00		
LIBRARY	70,000.00		
MAJOR REPAIR	101,000.00		
SCIENCE LAB	37,310,000.00		
TOILET/DRINKING WATER	3,425,000.00	86,824,000.00	
CSS SALARY		373,500.00	
EXCURSION TOUR GRANT		281,140.00	
MINOR REPAIR		2,151,450.00	
SCHOOL GRANT		5,025,000.00	
MODEL SCHOOL SALARY		3,307.00	
TEACHER TRAINING		489,251.00	
OTHER FUNDS		20,951.00	95,168,599.00
GURDASPUR			
CIVIL WORKS			
CLASSROOM	30,998,331.00		
LIBRARY ROOM	2,905,763.00		
SCIENCE LAB	16,900,908.00		
TOILETS/DRINKING WATER	2,219,391.00		
MAJOR REPAIR	310,000.00	53,334,393.00	
EXCURSION TOUR GRANT		42,800.00	
MANAGEMENT COST		61,771.00	
MINOR REPAIR GRANT		1,733,807.00	
TEACHER TRAINING GRANT		1,210,812.00	
KARATE TRAINING GRANT		26,040.00	
SCHOOL GRANT		2,819,005.00	59,226,428.60

HOSHIARPUR			
RMSA STAFF SALARY			
TEACHER TRAINING GRANT		1,261,696.00	
MINOR REPAIR GRANT		1,463,000.00	
ART AND CRAFT		2,000,000.00	
CIVIL WORKS			
SCIENCE LAB	14,274,000.00		
CLASSROOM	7,431,600.00		
TOILET/DRINKING WATER	830,000.00		
MAJOR REPAIR	994,200.00	23,329,800.00	
SCHOOL GRANT		2,700,000.00	30,754,496.00
FATEHGARH SAHIB			
ADVANCE TO DIET		613,275.00	
SECURITY DEPOSIT		200.00	613,475.00
SANGRUR			
TEACHER TRAINING GRANT		719,874.00	
MINOR REPAIR GRANT		3,195,790.00	
EXCURSION TOUR		534,240.00	
SCHOOL GRANT		3,998,000.00	
CIVIL WORKS			
LIBRARY	10,528,000.00		
SCIENCE LAB	28,949,800.00		
CLASSROOM	29,838,320.00		
TOILET	2,655,000.00		
MAJOR REPAIR -	95,200.00	69,864,320.00	78,312,224.00
RUPNAGAR			
ADVANCE TO CSS FUND		14,484.00	
TEACHER TRAINING		785,166.00	799,650.00
HEAD OFFICE:			
EMO		185,140.00	
NON RECURRING GRANT - CIVIL WORKS		60,745,000.00	
ADVANCE TO CARETAKER		10,000.00	
LOAN TO URDU TEACHER		7,875,500.00	
LOAN TO HINDI TEACHER		115,020,477.00	183,836,117.00
TOTAL_RS.			869,397,583.60

ANNEXURE-I:GENERAL FUND OPENING BALANCE

MOHALI HEAD OFFICE	110,902,664.22
AMRITSAR	8,141,828.00
BARNALA	467,192.00
BATHINDA	932,111.00
FARIDKOT	444,075.00
FATEHGARH SAHIB	1,831,870.00
FEROZEPUR	5,954,125.00
GURDASPUR	29,403,006.55
HOSHIARPUR	1,459,455.09
KAPURTHALA	1,603,515.02
PATIALA	4,438,018.00
MOHALI	112,800.00
MANSA	2,909,691.00
MOGA	1,897,365.00
MUKTSAR	620,770.00
NAWANSHAHR	957,162.00
JALANDHAR	11,338,730.00
LUDHIANA	27,142,019.00
RUPNAGAR	1,479,061.00
SANGRUR	473,488.00
TARN TARAN	9,739,053.00
TOTAL_RS.	219,808,798.88

ANNEXURE-II:UNDISBURSED MINOR REPAIR

GURDASPUR	393,800.00
HOSHIARPUR	61,810.00
JALANDHAR	92,810.00
KAPURTHALA	77,500.00
MANSA	200,000.00
MOGA	25,000.00
MOHALI	25,000.00
SANGRUR	15,000.00
FEROZEPUR	500.00
TARN TARAN	88,620.00
TOTAL_RS.	979,840.00

ANNEXURE-III:UNDISBURSED CLUSTER MANAGEMENT GRANT

TARN TARAN	10,000.00
NAWANSHAHR	5,000.00
PATIALA	5,000.00
TOTAL_RS.	20,000.00

ANNEXURE-IV:UNDISBURSED TEACHER TRAINING GRANT

AMRITSAR	1,158,050.00
BARNALA	315,500.00
BATHINDA	846,000.00
FEROZEPUR	1,032,820.00
HOSHIARPUR	1,198,850.00
GURDASPUR	1,548,900.00
KAPURTHALA	520,000.00
JALANDHAR	1,230,000.00
LUDHIANA	1,733,850.00
MANSA	308,000.00
MOGA	633,250.00
MOHALI	578,500.00
MUKTSAR	611,000.00
NAWANSHAHR	25,350.00
RUPNAGAR	409,000.00
SANGRUR	958,500.00
TARN TARAN	531,850.00
TOTAL_RS.	13,713,420.00

ANNEXURE-V:UNDISBURSED TEACHER SALARY

AMRITSAR	12,852.00
BARNALA	1,259,993.00
BATHINDA	2,279,729.00
FATEHGARH SAHIB	87,887.00
FEROZEPUR	8,120,990.00
GURDASPUR	406,340.00
HOSHARPUR	43,262.00
JALANDHAR	864,893.00
KAPURTHALA	5,877,253.00
LUDHIANA	249,387.00
MANSA	2,900,325.00
MOGA	2,429,389.00
MOHALI	1,129,012.00
NAWANSHAHR	705,194.00
MUKTSAR	150,072.00
PATIALA	1,312,422.00
PATHANKOT	218,534.00
RUPNAGAR	1,916,203.00
SANGRUR	152,500.00
TARN TARAN	1,098,000.00
TOTAL_RS.	30,894,234.00

ANNEXURE-VI:UNDISBURSED MANAGEMENT COST

AMRITSAR	119,468.00
BARNALA	77,749.00
BATHINDA	368,199.00
FARIDKOT	97,252.00
FATEHGARH SAHIB	275,579.00
HOSHARPUR	485,244.00
JALANDHAR	358,192.00
KAPURTHALA	83,359.00
LUDHIANA	159,695.00
MANSA	53,148.00
MOGA	328,389.00
MOHALI	58,567.00
MUKTSAR	436,479.52
NAWANSHAHR	281,078.00
PATIALA	20,895.00
RUPNAGAR	230,456.00
SANGRUR	237,174.00
FEROZEPUR	425,417.00
TARN TARAN	114,532.00
TOTAL_RS.	4,166,874.52

ANNEXURE-VII:UNDISBURSED EXCURSION TOUR GRANT

AMRITSAR	452,327.00
BARNALA	441,000.00
BATHINDA	870,400.00
FARIDKOT	132,820.00
FEROZEPUR	521,737.00
FATEHGARH SAHIB	443,800.00
HOSHARPUR	456,977.00
GURDASPUR	828,254.00
JALANDHAR	528,452.00
KAPURTHALA	251,367.00
LUDHIANA	578,912.00
MANSA	881,800.00
MOHALI	558,200.00
MUKTSAR	577,600.00
PATIALA	1,231,400.00
RUPNAGAR	584,958.00
SANGRUR	1,182,400.00
TARN TARAN	329,030.00
TOTAL_RS.	10,528,435.00

ANNEXURE-VIII:UNDISBURSED QUIZ COMPETITION ACTIVITIES

GURDASPUR	9,100.00
MANSA	1,000.00
NAWANSHAHR	2,700.00
PATIALA	4,700.00
SANGRUR	1,000.00
TARN TARAN	73,600.00
TOTAL_RS.	82,100.00

ANNEXURE-IX:UNDISBURSED KARATE TRAINING GRANT

AMRITSAR	18,900.00
GURDASPUR	5,310.00
JALANDHAR	15.00
LUDHIANA	17,500.00
MANSA	30,500.00
PATIALA	13,000.00
RUPNAGAR	3,000.00
SANGRUR	3,500.00
TOTAL_RS.	91,725.00

ANNEXURE-X:UNDISBURSED STUDY TOUR FOR TEACHERS

AMRITSAR	18,000.00
BARNALA	21,169.00
GURDASPUR	28,000.00
MOGA	257,687.00
RUPNAGAR	150,000.00
PATIALA	150,000.00
NAWANSHAHR	20,000.00
TARN TARAN	32,000.00
TOTAL_RS.	676,856.00

ANNEXURE-XI:UNDISBURSED RMSA STAFF SALARY

BARNALA	4,583.00
BATHINDA	843.00
FEROZEPUR	165,403.00
FATEHGARH SAHIB	2,719.00
HOSHIARPUR	2,918.00
JALANDHAR	29,438.00
KAPURTHALA	4,139.00
MANSA	10,272.00
MOGA	81,448.00
MUKTSAR	414.00
NAWANSHAHR	437.00
RUPNAGAR	2,455.00
PATIALA	8,830.00

TOTAL.RS.

311,697.00

ANNEXURE-XII:UNDISBURSED SCHOOL GRANT

FEROZEPUR	300,000.00
HOSHIARPUR	90,000.00
JALANDHAR	130,000.00
GURDASPUR	15,000.00
MANSA	811,810.00
SANGRUR	150,000.00
RUPNAGAR	82,870.00

TOTAL.RS.

1,379,480.00

ANNEXURE-XIII:UNDISBURSED CIVIL WORKS GRANT

SANGRUR		75,000.00
TOILETS GRANT		
FATEHGARH SAHIB		1,700,000.00
CIVIL WORKS GRANT - CLASSROOM		
LUDHIANA		810,000.00
SCIENCE LAB		
MANSA		563,000.00
CLASSROOM		
MOGA		
LIBRARY ROOM	42,000,000.00	
SCIENCE LAB	2,100,000.00	44,100,000.00
MUKTSAR		150,000.00
TOILET GRANT		
TARN TARAN		
SCIENCE LAB	810,000.00	
TOILET & DRINKING WATER	100,000.00	710,000.00
RUPNAGAR		
SCIENCE LAB		10,000.00
FEROZEPUR		
SCIENCE LAB	810,000.00	
TOILET GRANT	175,000.00	785,000.00

TOTAL.RS.

48,703,000.00

ANNEXURE-XIV: ART AND CRAFT

AMRITSAR	38,500,000.00
BARNALA	21,500,000.00
SANGRUR	35,000,000.00
FARIDKOT	21,000,000.00
FATEHGARH SAHIB	25,000,000.00
FEROZEPUR	45,500,000.00
GURDASPUR	47,000,000.00
HOSHIARPUR	73,000,000.00
JALANDHAR	25,500,000.00
LUDHIANA	94,500,000.00
MANSA	29,000,000.00
MOGA	34,500,000.00
MOHALI	1,500,000.00
KAPURTHALA	13,500,000.00
MUKTSAR	28,500,000.00
PATIALA	19,500,000.00
TARN TARAN	37,500,000.00
RUPNAGAR	18,500,000.00

609,000,000.00

ANNEXURE-XV: ESSAY COMPETITION GRANT

AMRITSAR	4,550.00
BARNALA	4,550.00
SANGRUR	4,550.00
FEROZEPUR	4,550.00
HOSHIARPUR	4,550.00
JALANDHAR	4,550.00
KAPURTHALA	4,550.00
MANSA	4,550.00
PATIALA	4,550.00
GURDASPUR	4,550.00
NAWANSHAHER	4,550.00
MOGA	4,550.00
RUPNAGAR	4,550.00
TARN TARAN	4,550.00

59,900.00

ANNEXURE-XVI:ADVANCE FROM OTHER FUND

OTHER FUNDS		
ADARSH FUND		
GURDASPUR	789,253.00	
RUPNAGAR	281,004.00	
TARN TARAN	21,840.00	1,092,097.00
MINORITY FUND		
AMRITSAR		21,351,968.00
EIGHTH BHARTIYA SURVEY		
HOSHARPUR		305.00
PRE-MATRIC SCHOLARSHIP SURVEY		
FARIDKOT		17,831,053.00
OTHER FUNDS		
FEROZEPUR	2,590,743.00	
JALANDHAR	37,988,081.00	40,578,824.00
CSS HINDI LANGUAGE TEACHER		
AMRITSAR	16,525.00	
KAPURTHALA	1,158,754.00	
NAWANSHAHR	136,839.00	1,313,118.00
GRANT FROM WELFARE FUND		
BARNALA		7,045,443.00

TOTAL..RS.

89,212,806.00

	OPENING BALANCE AS ON 01.04.2012	ADDITIONS DURING THE YEAR	CLOSING BALANCE AS ON 31.03.2013
ANNEXURE-XVII:COMPUTER & ACCESSORIES			
HEAD OFFICE	15,944,321.00	27,749.00	15,972,070.00
BARNALA	101,875.00	48,200.00	148,075.00
FARIDKOT	97,292.00	148,857.00	244,149.00
FATEHGARH SAHIB	95,550.00	0.00	95,550.00
FEROZEPUR	15,850.00	0.00	15,850.00
GURDASPUR	64,123.00	128,454.00	182,577.00
HOSHARPUR	0.00	41,350.00	41,350.00
JALANDHAR	48,978.00	10,000.00	58,978.00
KAPURTHALA	0.00	103,837.00	103,837.00
LUDHIANA	154,809.00	83,840.00	238,649.00
MANSA	108,852.00	0.00	108,852.00
MOGA	100,100.00	0.00	100,100.00
MOHALI	78,432.00	0.00	78,432.00
MUKTSAR	0.00	72,815.48	72,815.48
NAWANSHAHR	0.00	34,400.00	34,400.00
PATIALA	212,425.00	110,085.00	322,510.00
SANGRUR	85,078.00	83,800.00	168,878.00
TARN TARAN	74,177.00	0.00	74,177.00
TOTAL..RS.	17,167,521.00	868,997.48	18,036,518.48

	OPENING BALANCE AS ON 01.04.2012	ADDITIONS DURING THE YEAR	CLOSING BALANCE AS ON 31.03.2013
ANNEXURE-XVIII: FURNITURE & FIXTURES			
HEAD OFFICE	185,121.00	0.00	185,121.00
AMRITSAR	82,219.00	120,224.00	182,443.00
BARNALA	19,290.00	37,568.00	56,858.00
BATHINDA	4,200.00	0.00	4,200.00
FARIDKOT	104,908.00	0.00	104,908.00
FATEHGARH SAHIB	55,858.00	8,000.00	63,858.00
FAZILKA	0.00	53,900.00	53,900.00
FEROZEPUR	0.00	18,874.00	18,874.00
HOSHARPUR	0.00	12,910.00	12,910.00
JALANDHAR	89,147.00	18,748.00	107,895.00
LUDHIANA	43,178.00	19,545.00	62,723.00
KAPURTHALA	64,895.00	0.00	64,895.00
MANSA	77,878.00	0.00	77,878.00
MOGA	43,400.00	0.00	43,400.00
MOHALI	8,119.00	29,075.00	35,194.00
NAWANSHAHR	75,502.00	8,000.00	83,502.00
PATIALA	110,940.00	38,811.00	149,751.00
PATHANKOT	0.00	112,500.00	112,500.00
RUPNAGAR	141,435.00	0.00	141,435.00
SANGRUR	117,199.00	7,000.00	124,199.00
TARN TARAN	79,600.00	58,182.00	137,782.00
TOTAL..RS.	1,260,487.00	835,337.00	1,795,824.00

	OPENING BALANCE AS ON 01.04.2012	ADDITIONS DURING THE YEAR	CLOSING BALANCE AS ON 31.03.2013
ANNEXURE-XIX: ELECTRICAL ITEMS			
HEAD OFFICE	288,918.00	0.00	288,918.00
AMRITSAR	0.00	2,900.00	2,900.00
BATHINDA	10,203.00	0.00	10,203.00
FATEHGARH SAHIB	8,717.00	2,400.00	11,117.00
FAZILKA	0.00	18,000.00	18,000.00
HOSHARPUR	0.00	8,000.00	8,000.00
JALANDHAR	35,683.00	0.00	35,683.00
MANSA	5,250.00	0.00	5,250.00
MOHALI	8,268.00	3,830.00	12,098.00
MUKTSAR	3,500.00	0.00	3,500.00
NAWANSHAHR	20,500.00	0.00	20,500.00
RUPNAGAR	36,290.00	0.00	36,290.00
SANGRUR	6,100.00	0.00	6,100.00
TARN TARAN	0.00	4,650.00	4,650.00
TOTAL..RS.	421,425.00	35,780.00	457,205.00

	OPENING BALANCE AS ON 01.04.2012	ADDITIONS DURING THE YEAR	CLOSING BALANCE AS ON 31.03.2013
ANNEXURE-XX: OFFICE EQUIPMENT			
MANSA	0.00	10,510.00	10,510.00
MUKTSAR	0.00	8,800.00	8,800.00
TOTAL..RS.	0.00	17,310.00	17,310.00

SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS

1. SIGNIFICANT ACCOUNTING POLICIES:

A) SYSTEM OF ACCOUNTING:

Financial accounts are prepared on historical costs and on the accounting principles of a going concern.

B) REVENUE RECOGNITION:

Expenses and Income considered payable & recoverable respectively are accounted for on cash basis.

C) FIXED ASSETS:

Fixed assets are stated at cost of acquisition or construction. Cost is inclusive of duties, taxes, erection/commissioning expenses, freight, installations and pre-operative expenses.

D) DEPRECIATION:

Depreciation on Fixed Assets has not been provided during the year. We have been informed that this is the policy followed every year.

E) ACCOUNTING OF UTILIZED GRANT AS EXPENDITURE

The Expenditure with regard to grant utilized have been shown as Expenditure under Income & Expenditure account and the remaining unutilized portion of the Grant disbursed has been shown as Advances under the head Loans & Advances.

2. NOTES ON ACCOUNTS

A) We have conducted this audit based on the books of accounts made available to us at Head Office and other twenty district offices at Amritsar, Barnala, Bathinda, Faridkot, Fazilka, Fatehgarh Sahib, Ferozepur, Gurdaspur, Pathankot, Hoshiarpur, Jalandhar, Kapurthala, Ludhiana, Mansa, Moga, Muktsar, Mohali, Nawanshahr, Patiala, Rupnagar, Sangrur and Tarn Taran.

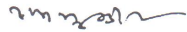
B) These financial statements are of Mohali Head Office, and 22 District Project Office of Punjab.

C) Balances are subject to confirmation. Confirmation of balance have not been obtained for advances,

D) Depreciation on Fixed Assets has not been provided during the year. We have been informed that this is the policy followed every year.

E) Physical progress of activities, against funds disbursed has not been verified by us.

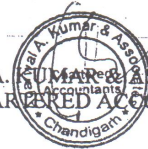
- F) Figures have been rearranged and regrouped wherever necessary.
- G) Work-in-Progress has not been certified and hence shown as expenditure/advances.
- H) The Cost of Civil construction has been shown under Income & Expenditure account, since the assets have been acquired out of the Grant.
- I) The Financial Statements have been prepared on cash basis of accounting and the applicable Accounting Standards issued by the Institute of Chartered Accountants of India.


(Deputy SPD)
RMSA, Punjab


(CAO)
RMSA, Punjab


(SPD)
RMSA, Punjab

For AGARWAL A. KUMAR & ASSOCIATES
CHARTERED ACCOUNTANTS



Place: Chandigarh
Date: 19/12/13