

Dy. 124/Sa(RMSA/2)  
5/9/13

FTS-104090

SPEED POST

No.F.19 (72)-SE/RMSA/13  
Government of Tripura  
Directorate of School Education  
(RMSA State Office)

Dated, Agartala, the 20/8 2013

To  
The Under Secretary, RMSA.2 & CDN  
Room No.408, 'C' Wing,  
Shastri Bhawan, New Delhi-110115

Subject:- Audited Accounts for the year ended 31<sup>st</sup> March, 2013 of  
Rashtriya Madhyamik Shiksha Abhiyan, Tripura

Sir,

I am to directed to send herewith one original copy of the final  
report of the Audited Accounts and reports for RMSA, Tripura duly signed  
by the State Mission Director (Director of School Education, Tripura) for  
favour of kindly doing the needful.

Yours faithfully,

(B.R. Debbarma) 20.8.2013

Addl. State Mission Director, RMSA  
(Addl. Director of School Education)  
Tripura

Enclo:- As above.

Copy to:-

Ms Ankita Mishra Bundela, Deputy Secretary, RMSA.2 Room No.422, 'C'  
Wing Shastri Bhawan, New Delhi-110115 for favour of information with a  
copy of the Audited Accounts for the year 2012-2013 in respect of  
RMSA, Tripura.



**U.K. RATHI & CO.**

(Chartered Accountants)

FRN WITH ICAI : 326128E

Mangal Ram Tower  
1st Floor, Room No. 111  
A.T. Road, Guwahati-781001  
Mobile : 94357-01090  
E-mail : ukrathi@rediffmail.com

## INDEPENDENT AUDITORS' REPORT

To The Members of Rashtriya Madhyamik Shiksha Abhiyan

### Report on the Financial Statements

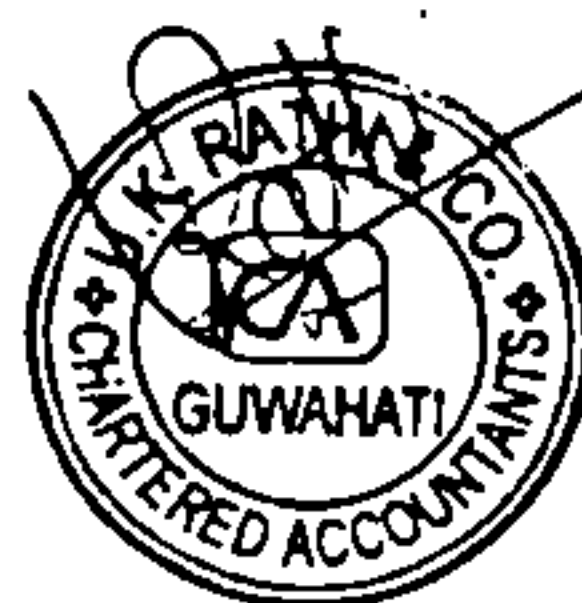
1. We have audited the accompanying financial statements of **RASHTRIYA MADHYAMIK SHIKSHA ABHIYAN, TRIPURA**, which comprises the Balance sheet as at March 31, 2013, and also the Income & Expenditure Account and Receipts & Payments Account for the year ended on that date annexed thereto.

### Management's Responsibility for the Financial Statements

2. The Abhiyan's Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, and financial performance of the Abhiyan. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

3. Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.
4. An audit involves performing procedures to obtain audit evidence, about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risks assessments, auditors consider internal control relevant to the RMSA preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by Management, as well as evaluating the overall presentation of the financial statements.





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5. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### Opinion

6. In our opinion, and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- (a) In the case of the Balance Sheet, of the state of affairs of the RMSA as at March 31, 2013; and
- (b) In the case of Income & Expenditure Account, of the excess of income over expenditure for the year ended on that date; and
- (c) In the case of Receipt & Payment Account, of the receipts and payments of the Abhiyan for the year ended on that date.

### Report on Other Legal and Regulatory Requirements

7. 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.
- (a) In our opinion, proper books of accounts as required by law have been kept by the RMSA, so far as appears from our examination of those books.
  - (b) The Balance Sheet and the Statement of Profit & Loss dealt with by this report are in agreement with the books of accounts.

In Terms with our Report of Even Date attached herewith  
For, U. K. Rath & Co.  
Chartered Accountants  
FRN With ICAI: 326128E

Date: 25.07.2013

Place: Guwahati, Assam



*U. Rath*  
CA. Umesh Rath  
Partner  
Membership No: 064719

**U.K. RATHI & CO.**

(Chartered Accountants)

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**GOVERNMENT OF TRIPURA  
DIRECTORATE OF SCHOOL EDUCATION  
RASHTRIYA MADHYAMIK SHIKSHA ABHIYAN**

**Utilization Certificate**

**For the year ended 31<sup>st</sup> March' 2013**

Utilization Certificate for the year 2012-13 in respect of Grant received from Government of India and State Government and other sources under Rashtriya Madhyamik Siksha Abhiyan (RMSA) and Pre-Project schemes.

Sl. No.	Sanction letter no. / date	Amount in (Rs.)
1	<b>Government of India</b>	
	F.No.22-1/2012-Desk(GH)RMSA-3 dt.24/09/2012	7,60,05,000
	No.F.19 (63)- SE/RMSA/12 dt.22/03/2013	5,92,82,000
	No.F.1-21/2010-Sch.1/RMSA-3 (Vol-II) dt. 24/09/2012	33,57,99,000
	No.F.1-3/2011-RMSA.II dt. 21/03/2013	23,06,80,000
	<b>Government of Tripura</b>	
	No.F.8(2-9)-SE/PLAN/2012 dt.21/05/2012	3,12,000
	No.F.19 (64)-SE/RMSA/2010 dt.06/02/2013	84,45,000
	No.F.19 (64)-SE/RMSA/2010 dt.16/02/2013	3,73,11,000
	<b>Total</b>	<b>74,78,34,000</b>
2	Unspent balance b/f from FY 2011-12	1,49,91,783
3	Bank Interest	6,12,054
4	Misc. Receipts ( <i>Temporary Advances and Refund from School/ District</i> )	75,28,534
	<b>Grand Total</b>	<b>77,09,66,371</b>
5	Expenditure during 2012-13	50,26,32,894
6	Unutilized balance to be c/f to 2013-14	26,83,33,477
	<b>Grand Total</b>	<b>77,09,66,371</b>

1. Certified that out of Rs. 74,78,34,000.00 (Rupees Seventy Four Crore Seventy Eight Lac and Thirty Four Thousand only) of Grant-in-aid sanctioned during the year ended 31<sup>st</sup> March, 2013 in favour of Rashtriya Madhyamik Shiksha Abhiyan, Tripura for Rashtriya Madhyamik Shiksha Abhiyan (RMSA) and vide Ministry of Human Resource Development, Department of School Education and Literacy, letter







**U.K. RATHI & CO.**

**(Chartered Accountants)**

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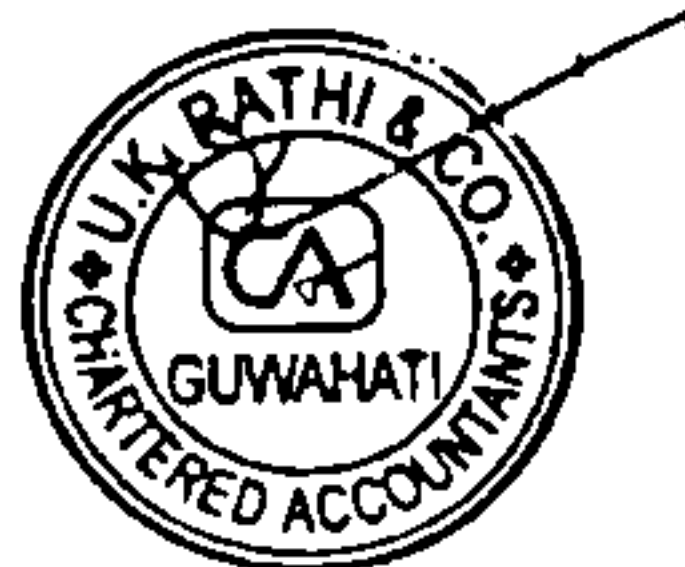
Nos. noted against each and Rs. 1,49,91,783.00 (Rupees One Crore Forty Nine Lac Ninety One Thousand Seven Hundred and Eighty Three only) being unspent balance brought forward from previous year and Rs. 6,12,054.00 (Rupees Six Lac Twelve Thousand and Fifty Four only) and Rs. 75,28,534.00 (Rupees Seventy Five Lac Twenty Eight Thousand Five Hundred and Thirty Four only) on account of Interest Earned and Miscellaneous Receipts (Temporary Advances and Refund from School) respectively during the year ended 31<sup>st</sup> March' 2013, a sum of Rs. 50,26,32,894.00 (Rupees Fifty Crore Twenty Six Lac Thirty Two Thousand Eight Hundred and Ninety Four only) has been utilized for the purpose for which it was sanctioned, and an amount of Rs. 26,83,33,477.00 (Rupees Twenty Six Crore Eighty Three Lac Thirty Three Thousand Four Hundred and Seventy Seven only) being closing bank balance and remittance in transit at SPO remaining unutilized at the end of the year will be adjusted towards the grant-in-aid payable during the next year (2013-14).


2. It is also certified that out of amount of Rs. 50,26,32,894.00 (Rupees Fifty Crore Twenty Six Lac Thirty Two Thousand Eight Hundred and Ninety Four only) shown as utilized, accounts for an amount of Rs. 28,46,54,704.00 (Rupees Twenty Eight Crore Forty Six Lac Fifty Four Thousand Seven Hundred and Four Only), being closing bank balance at District Offices.
3. Certified that I have satisfied myself that the conditions, on which the grant-in-aid was sanctioned, have been fulfilled and that I have exercised the following checks to see that the money was actually utilized for the purpose for which it was sanctioned.

Kinds of checks exercised

1. Audited Statement Of Accounts (Copy enclosed)
2. Utilization Certificate

Signature with Rubber Stamp



  
12/05/13  
State Mission Director  
Director of School Education, RMSA

(P. K. CHAKRAVARTY)  
State Mission Director,  
R.M.S.A.  
(Director of School Education)  
Govt. of Tripura.



**U.K. RATHI & CO.**

(Chartered Accountants)

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### AUDITORS 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.

In Terms with our Report of Even Date attached herewith

For, U. K. Rathi & Co.  
Chartered Accountants  
FRN With ICAI: 326128E

Date: 25.07.2013

Place: Guwahati, Assam



CA. Umesh Rathi  
Partner

Membership No: 064719



**U.K. RATHI & CO.**

**(Chartered Accountants)**

FRN WITH ICAI : 326128E

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1st Floor, Room No 111  
A T Road, Guwahati-781001  
Mobile 94357-01090  
E-mail : ukrathi@rediffmail.com

## PROCUREMENT AUDIT CERTIFICATE

This is to certify that we have gone through the procurement procedure used for the State for RMSA and based on the audit of the records for the year 2012-2013 for the RASHTRIYA MADHYAMIK SHIKSHA ABHIYAN, TRIPURA and inputs from the district audit reports, we are satisfied that the procurement procedure prescribed in the Manual on Financial Management and Procurement under SSA has been generally followed/or the following deviations were observed.

Sl. No.	Details	Deviations	Amount involved (declared as mis-procurement)
		NIL	

In Terms with our Report of Even Date attached herewith

For, U. K. Rathi & Co.  
Chartered Accountants  
FRN With ICAI: 326128E

Date: 25.07.2013

Place: Guwahati, Assam



  
CA. Umesh Rathi  
Partner  
Membership No: 064719



**U.K. RATHI & CO.**

**(Chartered Accountants)**

FRN WITH ICAI : 326128E

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E-mail : ukrathi@rediffmail.com

- ❖ The Designation of the user/higher authorities is not being written in the log sheet for payment made on account of Car Hire Charges.
- ❖ Various consumables like Cartridge, Toner and Pen etc. are being purchased very often. However, log sheet to substantiate the usage is not available. Further, in case such consumables are required in huge quantity, in our opinion, it is advisable to source them through proper tender process fixing thereby a yearly rate.
- ❖ Purchases are in general made without obtaining quotation from vendors. However we have been given to understand that purchases are made from the following parties:-
  - Sole distributor of any particular product in that particular District,
  - From a Co-operative Society,
  - List of Vendors at prescribed prices as approved by Director General of Supplies & Disposals, Govt. of India

#### **D. SUGGESTIONS**

1. An accounting manual should be prepared to enable the units prepare the accounts in standardized and comparable format.
2. System of MIS Reporting should be introduced so as to strengthen the internal control and keep track of accounting issues at various levels.
3. An intensive training programme, preferably conducted by accounting professionals, should be carried out to train the accounting staff.
4. Customized software may be purchased/ developed wherein accounting from 1<sup>st</sup> Level to Last Level including consolidation may be done.

Date: 25.07.2013

Place: Guwahati, Assam

In Terms with our Report of Even Date attached herewith

For, U. K. Rathi & Co.  
Chartered Accountants  
FRN With ICAI: 326128E



CA. Umesh Rathi  
Partner

Membership No: 064719




# RASHTRIYA MADHYAMIK SHIKSHA ABHIYAN (RMSA)

State - TRIPURA

Consolidated Balance Sheet as on 31st March'2013

	Schedule	Amount ( . )
<b>SOURCES OF FUNDS</b>		
Capital Fund	1	883136499
Current Liabilities	2	0
<b>Grand Total</b>		<b>883136499</b>
<b>APPLICATION OF FUNDS</b>		
<b>Fixed Assets</b>	<b>3</b>	
Opening Balances		3937461
Additions (Deduction) during the year		0
<b>Closing Balance</b>		<b>3937461</b>
<b>Advance Against</b>		
Civil Works	4	281497900
Minor Repairing	5	11132000
Annual School Grant	6	23512652
Conduct of Survey of EB Block	7	0
Tradition Game Meet	8	80000
Teachers Training	9	5312128
Training of SMDC Members	10	2954800
Salary of P.G. Teachers	11	1109999
Salary of LDC & Lab Assistant	12	187200
Exursion trip of Students	13	127600
Remittance in Transit		0
<b>Advances lying with Districts</b>	<b>14</b>	<b>284654704</b>
<b>Security Deposits/Advances</b>		<b>296578</b>
<b>Balances at SPO</b>	<b>15</b>	<b>268333477</b>
<b>Grand Total</b>		<b>883136499</b>



  
 State Mission Director  
 Director of School Education, RMSA  
 TRIPURA  
**(P. K. CHAKRAVARTY)**  
 State Mission Director,  
 R.M.S.A.  
 (Director of School Education)  
 Govt. of Tripura.

# RASHTRIYA MADHYAMIK SHIKSHA ABHIYAN (RMSA)

State - TRIPURA

Consolidated Receipts & Payments Account as on 31st March'2013

Amount (Rs.)

## RECEIPTS

### Opening Balance

- Cash at Bank	4,132,227.00
- Cash in Hand	6,556.00
- Remittance in transit	10,853,000.00

### Funds Received

- Funds received from Govt. of India	701,766,000.00
- Funds received from Govt. of Tripura	46,068,000.00

Interest Received

4,570,262.00

Refund from School/Districts/Others

11,342,483.00

Temporary Advances

5,000.00

State Cheque

230,694,563.00

Expenditure of District Level Adjusted

1,009,438,091.00

## TOTAL

## PAYMENTS

Amount Disbursed to Districts

486,560,840.00

Amount Disbursed to SCERT

13,196,000.00

Advance at District Level :

- Additional Classroom	98,201,000.00
- Grant-in-Aid	800,000.00
- Separate Girls Toilet	2,814,000.00
- Major Repairing	46,000.00
- Minor Repairing	9,071,000.00
- Annual School Grant	41,215,000.00
- Residential Quarter	600,000.00
- Art Craft & Cultural Room	8,500,000.00
- Computer Room	8,000,000.00
- Library Room	11,200,000.00
- Science Lab	9,760,000.00
- Lab Equipment	1,600,000.00
- Salary of P.G. Teachers	30,485,164.00
- Salary of LDC & Lab Assistant	1,776,736.00
- Conduct of Survey of EB Block	300,000.00
- Tradition Game Meet	-
- Teachers Training	6,204,600.00
- Excursion trip of Student	563,800.00
- Training of SMDC Members	1,651,000.00

MMER Expenses (As per Annexure)

8,357,266.00

Temporary Advance

176,578.00

Bank Charges

25,630.00

Purchase of Fixed Assets

### Closing Balance

- Cash at Bank	268,283,114.00
- Cash in Hand	50,363.00
- Remittance in Transit	-

## TOTAL

1,009,438,091.00



State Mission Director  
Director of School Education, RMSA

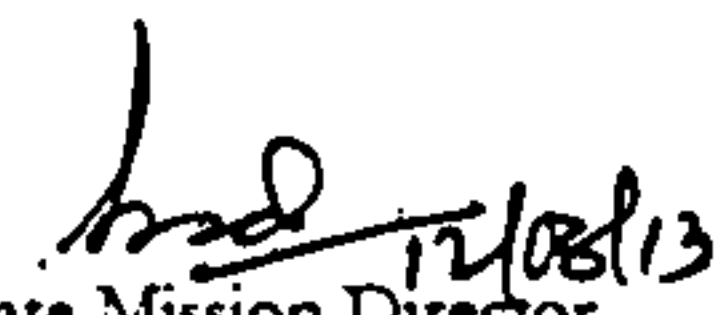
TRIPURA  
(P. K. CHAKRAVARTY)  
State Mission Director,  
R.M.S.A.  
(Director of School Education)  
Govt. of Tripura.

12

**RASHTRIYA MADHYAMIK SHIKSHA ABHIYAN (RMSA)**  
**State - TRIPURA**  
**Consolidated Income & Expenditure Account as on 31st March'2013**

	Amount (Rs.)
<b>INCOME</b>	
- Fund Received from Govt. of India	701,766,000.00
- Fund Received from Govt. of Tripura	46,068,000.00
- Interest Received	4,570,262.00
- Refund from School/Districts/Others	11,342,483.00
- Temporary Advance	-
- State Cheque	5,000.00
	<u>763,751,745.00</u>
<b>EXPENDITURE</b>	
- Advance to SCERT	13,196,000.00
- Additional Classroom Expenses	6,689,000.00
- Separate Girls Toilet Expenses	684,000.00
- Major Repairing Expenses	46,000.00
- Minor Repairing Expenses	1,646,000.00
- Grant-in-Aid	800,000.00
- Annual School Grant Expenses	25,615,000.00
- Residential Quarter Expenses	600,000.00
- Art Craft & Cultural Room Expenses	500,000.00
- Computer Room Expenses	500,000.00
- Library Room Expenses	700,000.00
- Science Lab Expenses	610,000.00
- Lab Equipment Expenses	900,000.00
- Salary of P.G. Teachers	29,375,165.00
- Salary of LDC & Lab Assistant	1,589,536.00
- Conduct of Survey of EB Block	300,000.00
- Teachers Training	2,304,600.00
- Training of SMDC Members	559,000.00
- Excursion trip of Student	436,200.00
- MNER Expenses	8,357,266.00
- Temporary Advance	-
- Bank Charges	25,630.00
Excess of Income over Expenditure	<u>668,318,348.00</u> <u>763,751,745.00</u>



  
 State Mission Director  
 Director of School Education, RMSA  
 TRIPURA  
 (P. K. CHAKRAVARTY)  
 State Mission Director,  
 R.M.S.A.  
 (Director of School Education)  
 Govt. of Tripura.

# Schedules forming part of Balance Sheet

12

## Schedule 1 :: Capital Fund

	Dhalai Amount (Rs.)	North Amount (Rs.)	South Amount (Rs.)	West Amount (Rs.)	SPO Amount (Rs.)	Total Amount (Rs.)
Opening Balance	40,090,859.00	68,800,093.00	43,740,925.00	46,306,116.00	15,882,158.00	214,820,151.00
Add: Pre-Project Activities Capitalized	-	-	-	-	-	-
Add: Transferred from Income & Expenditure	72,605,369.00	65,423,964.00	105,152,385.00	171,616,358.00	253,518,272.00	668,316,348.00
Closing Balance	112,696,228.00	134,224,057.00	148,893,310.00	217,922,474.00	269,400,430.00	883,136,499.00

## Schedule 2 :: Current Liabilities

Temporary Advances	-	-	-	-	-	-
Less: Paid during the year	-	-	-	-	-	-
Closing Balance	-	-	-	-	-	-

## Schedule 3 :: Fixed Assets

Opening Balances						
Building	158,697.00	-	-	-	-	158,697.00
Cycle	-	-	-	3,216.00	-	3,216.00
Computer & Accessories	217,795.00	365,408.00	1,138,454.00	420,987.00	467,503.00	2,610,147.00
Furniture & Fixtures	-	181,723.00	259,860.00	420,946.00	302,872.00	1,165,401.00
Total	376,492.00	547,131.00	1,398,314.00	845,149.00	770,375.00	3,937,461.00

## Additions (Deduction) during the year

Building	-	-	-	-	-	-
Cycle	-	-	-	-	-	-
Computer & Accessories	-	-	-	-	-	-
Furniture & Fixtures	-	-	-	-	-	-
Total	-	-	-	-	-	-

## Closing Balance

Building	158,697.00	-	-	-	-	158,697.00
Cycle	-	-	-	3,216.00	-	3,216.00
Computer & Accessories	217,795.00	365,408.00	1,138,454.00	420,987.00	467,503.00	2,610,147.00
Furniture & Fixtures	-	181,723.00	259,860.00	420,946.00	302,872.00	1,165,401.00
Total	376,492.00	547,131.00	1,398,314.00	845,149.00	770,375.00	3,937,461.00





# Schedules forming part of Balance Sheet

## Schedule 4 :: CIVIL WORKS

### Additional Classroom

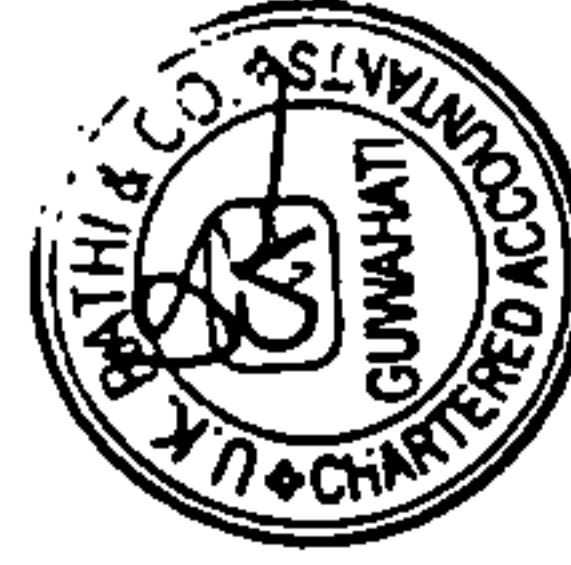
Opening Balance	10,206,000.00	22,118,500.00	9,661,000.00	6,995,810.00	-	48,981,310.00
Add: Advances during the year	1,689,000.00	11,260,000.00	81,566,000.00	3,686,000.00	-	98,201,000.00
Less: Utilised during the year	1,689,000.00	-	5,000,000.00	-	-	6,689,000.00
Closing Balance	10,206,000.00	33,378,500.00	86,227,000.00	10,681,810.00	-	140,493,310.00

### Separate Girls Toilet

Opening Balance	300,000.00	3,600,000.00	1,350,000.00	1,165,617.00	-	6,415,617.00
Add: Advances during the year	414,000.00	2,100,000.00	-	300,000.00	-	2,814,000.00
Less: Utilised during the year	414,000.00	-	-	270,000.00	-	684,000.00
Closing Balance	300,000.00	5,700,000.00	1,350,000.00	1,195,617.00	-	8,545,617.00

### Major Repairing

Opening Balance	266,000.00	250,000.00	-	273,400.00	-	789,400.00
Add: Advances during the year	-	-	46,000.00	-	-	46,000.00
Less: Utilised during the year	-	-	46,000.00	-	-	46,000.00
Closing Balance	266,000.00	250,000.00	-	273,400.00	-	789,400.00



# Schedules forming part of Balance Sheet

	Dhalai Amount (Rs.)	North Amount (Rs.)	South Amount (Rs.)	West Amount (Rs.)	SPO Amount (Rs.)	Total Amount (Rs.)
<b>Residential Quarter</b>						
Opening Balance	600,000.00	-	-	-	-	600,000.00
Add: Advances during the year	600,000.00	-	-	-	-	600,000.00
Less: Utilised during the year	600,000.00	-	-	-	-	600,000.00
<b>Closing Balance</b>	<b>600,000.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>600,000.00</b>
<b>Art Craft &amp; Cultural Room</b>						
Opening Balance	5,000,000.00	7,000,000.00	500,000.00	3,722,999.00	-	16,222,999.00
Add: Advances during the year	500,000.00	8,000,000.00	-	-	-	8,500,000.00
Less: Utilised during the year	500,000.00	-	-	-	-	500,000.00
<b>Closing Balance</b>	<b>5,000,000.00</b>	<b>15,000,000.00</b>	<b>500,000.00</b>	<b>3,722,999.00</b>	<b>-</b>	<b>24,222,999.00</b>
<b>Computer Room</b>						
Opening Balance	5,000,000.00	7,000,000.00	4,500,000.00	3,722,999.00	-	20,222,999.00
Add: Advances during the year	500,000.00	7,500,000.00	-	-	-	8,000,000.00
Less: Utilised during the year	500,000.00	-	-	-	-	500,000.00
<b>Closing Balance</b>	<b>5,000,000.00</b>	<b>14,500,000.00</b>	<b>4,500,000.00</b>	<b>3,722,999.00</b>	<b>-</b>	<b>27,722,999.00</b>
<b>Library Room</b>						
Opening Balance	7,000,000.00	10,500,000.00	6,300,000.00	5,211,597.00	-	29,011,597.00
Add: Advances during the year	700,000.00	10,500,000.00	-	-	-	11,200,000.00
Less: Utilised during the year	700,000.00	-	-	-	-	700,000.00
<b>Closing Balance</b>	<b>7,000,000.00</b>	<b>21,000,000.00</b>	<b>6,300,000.00</b>	<b>5,211,597.00</b>	<b>-</b>	<b>39,511,597.00</b>
<b>Science Lab</b>						
Opening Balance	4,880,000.00	9,150,000.00	5,490,000.00	4,541,978.00	-	24,061,978.00
Add: Advances during the year	610,000.00	9,150,000.00	-	-	-	9,760,000.00
Less: Utilised during the year	610,000.00	-	-	-	-	610,000.00
<b>Closing Balance</b>	<b>4,880,000.00</b>	<b>18,300,000.00</b>	<b>5,490,000.00</b>	<b>4,541,978.00</b>	<b>-</b>	<b>33,211,978.00</b>



# Schedules forming part of Balance Sheet

	Dhalai Amount (Rs.)	North Amount (Rs.)	South Amount (Rs.)	West Amount (Rs.)	SPO Amount (Rs.)	Total Amount (Rs.)
Lab Equipment						
Opening Balance	1,000,000.00	900,000.00	900,000.00	2,900,000.00	-	5,700,000.00
Add: Advances during the year	100,000.00	1,500,000.00	-	-	-	1,600,000.00
Less: Utilised during the year	100,000.00	800,000.00	-	-	-	900,000.00
Closing Balance	1,000,000.00	1,600,000.00	900,000.00	2,900,000.00	-	6,400,000.00
<b>Total CIVIL WORKS</b>	34,252,000.00	109,728,500.00	105,267,000.00	32,250,400.00	-	281,497,900.00

## Schedule 5 :: Minor Repairing

Opening Balance	-	336,000.00	1,019,000.00	2,352,000.00	-	3,707,000.00
Add: Advances during the year	1,400,000.00	-	21,000.00	7,650,000.00	-	9,071,000.00
Less: Utilised during the year	1,400,000.00	-	21,000.00	225,000.00	-	1,646,000.00
Closing Balance	-	336,000.00	1,019,000.00	9,777,000.00	-	11,132,000.00

## Schedule 6 :: Annual School Grant

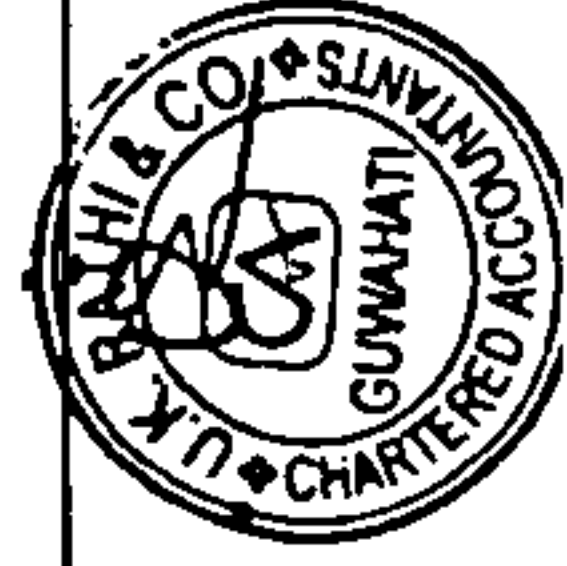
Opening Balance	922,652.00	975,000.00	1,130,000.00	4,885,000.00	-	7,912,652.00
Add: Advances during the year	3,925,000.00	7,550,000.00	11,990,000.00	17,750,000.00	-	41,215,000.00
Less: Utilised during the year	3,925,000.00	6,950,000.00	11,990,000.00	2,750,000.00	-	25,615,000.00
Closing Balance	922,652.00	1,575,000.00	1,130,000.00	19,885,000.00	-	23,512,652.00

## Schedule 7 :: Conduct of Survey of EB Block

Opening Balance	-	-	-	-	-	-
Add: Advances during the year	300,000.00	-	-	-	-	300,000.00
Less: Utilised during the year	300,000.00	-	-	-	-	300,000.00
Closing Balance	-	-	-	-	-	-

## Schedule 8 :: Tradition Game Meet

Opening Balance	-	-	-	80,000.00	-	80,000.00
Add: Advances during the year	-	-	-	-	-	-
Less: Utilised during the year	-	-	-	-	-	-
Closing Balance	-	-	-	80,000.00	-	80,000.00



# Schedules forming part of Balance Sheet

## Schedule 9 :: Teachers Training

Opening Balance					
Add: Advances during the year	1,777,000.00	353,600.00	71,000.00	1,341,128.00	1,412,128.00
Less: Utilised during the year	1,777,000.00	353,600.00	-	4,074,000.00	6,204,600.00
Closing Balance	-	-	71,000.00	5,241,128.00	5,312,128.00

## Schedule 10 :: Training of SMDC Members

Opening Balance					
Add: Advances during the year	559,000.00	-	298,800.00	1,564,000.00	1,862,800.00
Less: Utilised during the year	559,000.00	-	-	1,092,000.00	1,651,000.00
Closing Balance	-	-	298,800.00	2,656,000.00	2,954,800.00





# Schedules forming part of Balance Sheet

## Schedule 11 :: Salary of P.G. Teachers

	Dhalai Amount (Rs.)	North Amount (Rs.)	South Amount (Rs.)	West Amount (Rs.)	SPO Amount (Rs.)	Total Amount (Rs.)
Opening Balance	-	-	-	-	-	-
Add: Advances during the year	-	-	-	11,265,849.00	-	265,849.00
Less: Utilised during the year	-	-	-	10,155,850.00	-	155,850.00
Closing Balance	-	-	-	1,109,999.00	-	109,999.00

## Schedule 12 :: Salary of LDC & Lab Assistant

	Dhalai Amount (Rs.)	North Amount (Rs.)	South Amount (Rs.)	West Amount (Rs.)	SPO Amount (Rs.)	Total Amount (Rs.)
Opening Balance	-	-	-	-	-	-
Add: Advances during the year	-	-	-	1,321,382.00	-	321,382.00
Less: Utilised during the year	-	-	-	1,134,182.00	-	134,182.00
Closing Balance	-	-	-	187,200.00	-	87,200.00

## Schedule 13 :: Ecurstion trip of student

	Dhalai Amount (Rs.)	North Amount (Rs.)	South Amount (Rs.)	West Amount (Rs.)	SPO Amount (Rs.)	Total Amount (Rs.)
Opening Balance	-	-	-	-	-	-
Add: Advances during the year	-	-	-	231,600.00	-	231,600.00
Less: Utilised during the year	-	-	-	104,000.00	-	104,000.00
Closing Balance	-	-	-	127,600.00	-	127,600.00

## Schedule 14 :: Advances lying with Districts

	Dhalai Amount (Rs.)	North Amount (Rs.)	South Amount (Rs.)	West Amount (Rs.)	SPO Amount (Rs.)	Total Amount (Rs.)
Opening Balance	4,537,715.00	6,423,462.00	11,122,811.00	6,704,439.00	-	28,788,427.00
Add:	86,999,960.00	80,161,460.00	132,311,960.00	186,627,760.00	-	401,140.00
Less:	14,392,591.00	64,547,496.00	103,725,575.00	47,569,201.00	-	234,863.00
Closing Balance	77,145,084.00	22,037,426.00	39,709,196.00	145,762,998.00	-	268,333,477.00

## Schedule 15 :: Balances at SPO

	Dhalai Amount (Rs.)	North Amount (Rs.)	South Amount (Rs.)	West Amount (Rs.)	SPO Amount (Rs.)	Total Amount (Rs.)
Cash at Bank	-	-	-	-	268,283,114.00	268,283,114.00
Cash in Hand	-	-	-	-	50,363.00	50,363.00
Remittance in Transit	-	-	-	-	-	-
Total	-	-	-	-	268,333,477.00	268,333,477.00



**Schedules forming part of the Receipt Payment Account**

	Dhalai Amount (Rs.)	North Amount (Rs.)	South Amount (Rs.)	West Amount (Rs.)	SPO Amount (Rs.)	Total Amount (Rs.)
<b>RECEIPTS</b>						
<b>Opening Balance</b>						
- Cash at Bank	4,537,715.00	6,395,396.00	11,054,951.00	6,698,005.00	4,132,227.00	32,818,294.00
- Cash in Hand	-	28,066.00	67,860.00	6,434.00	6,556.00	108,916.00
- Remittance in Transit	-	-	-	-	10,853,000.00	10,853,000.00
<b>Funds received</b>						
- Fund Received from Govt. of India	-	-	-	-	701,766,000.00	701,766,000.00
- Fund Received from Govt. of Tripura	-	-	-	-	46,068,000.00	46,068,000.00
- Funds received from RMSA State Office	87,459,960.00	80,161,160.00	132,311,960.00	186,627,760.00	-	-
Interest Received	671,575.00	551,857.00	1,239,932.00	1,494,844.00	612,054.00	4,570,262.00
Refund from School/Districts/Others	3,815,950.00	-	2,999.00	-	7,523,534.00	11,342,483.00
Temporary Advances	-	-	-	-	-	-
State Cheque	-	-	-	-	5,000.00	5,000.00
<b>TOTAL</b>	<b>96,485,200.00</b>	<b>87,136,479.00</b>	<b>144,677,702.00</b>	<b>194,827,043.00</b>	<b>770,966,371.00</b>	<b>807,531,955.00</b>



# Schedules forming part of the Receipt Payment Account

	Dhulai Amount (Rs.)	North Amount (Rs.)	South Amount (Rs.)	West Amount (Rs.)	SPO Amount (Rs.)	Total Amount (Rs.)
<b>PAYMENTS</b>						
Fund Disburs to District	-	-	-	-	486,560,840.00	-
Fund Disburs to SCERT	-	-	-	-	13,196,000.00	13,196,000.00
<b>Advance Against :</b>						
- Additional Classroom	1,689,000.00	11,260,000.00	81,566,000.00	3,686,000.00	-	98,201,000.00
- Grant-in-aid	-	-	-	800,000.00	-	800,000.00
- Separate Girls Toilet	414,000.00	2,100,000.00	-	300,000.00	-	2,814,000.00
- Major Repairing	-	-	46,000.00	-	-	46,000.00
- Minor Repairing	1,400,000.00	-	21,000.00	7,650,000.00	-	9,071,000.00
- Annual School Grant	3,925,000.00	7,550,000.00	11,990,000.00	17,750,000.00	-	41,215,000.00
- Residential Quarter	600,000.00	-	-	-	-	600,000.00
- Art Craft & Cultural Room	500,000.00	8,000,000.00	-	-	-	8,500,000.00
- Computer Room	500,000.00	7,500,000.00	-	-	-	8,000,000.00
- Library Room	700,000.00	10,500,000.00	-	-	-	11,200,000.00
- Science Lab	610,000.00	9,150,000.00	-	-	-	9,760,000.00
- Lab Equipment	100,000.00	1,500,000.00	-	-	-	1,600,000.00
- Salary of P.G.Teachers	5,224,332.00	5,491,788.00	8,503,195.00	11,265,849.00	-	30,485,164.00
- Salary of LDC & Lab Assistant	-	455,354.00	-	1,321,382.00	-	1,776,736.00
- Conduct of Survey of EB Block	300,000.00	-	-	-	-	300,000.00
- Tradition Game Meet	-	-	-	-	-	-
- Teachers Training	1,777,000.00	353,600.00	-	4,074,000.00	-	6,204,600.00
- Excursion Trip of Student	78,400.00	120,400.00	133,400.00	231,600.00	-	563,800.00
- Training of SMDC Members	559,000.00	-	-	1,092,000.00	-	1,651,000.00
MMER Expenses (As per Annexure)	938,339.00	1,117,591.00	2,708,646.00	893,214.00	2,699,476.00	8,357,266.00
Temporary Advance	-	-	-	-	176,578.00	176,578.00
Bank Charges	25,045.00	320.00	265.00	-	-	25,630.00
Purchase of Fixed Assets	-	-	-	-	-	-
<b>Closing Balance</b>						
<b>A. At SPO</b>						
- Cash at Bank	-	-	-	-	268,283,114.00	268,283,114.00
- Cash in Hand	-	-	-	-	50,363.00	50,363.00



Schedules forming part of the Receipt Payment Accounts

	Dhalai Amount (Rs.)	North Amount (Rs.)	South Amount (Rs.)	West Amount (Rs.)	SPO Amount (Rs.)	Total Amount (Rs.)
- Remittance in Transit	-	-	-	-	-	-
<b>B. At Districts</b>						
- Cash at Bank	77,145,084.00	21,989,898.00	39,563,969.00	145,756,371.00	-	284,455,322.00
- Cash in Hand	-	47,528.00	145,227.00	6,627.00	-	199,382.00
- Remittance in Transit	-	-	-	-	-	-
<b>TOTAL</b>	<b>96,485,200.00</b>	<b>87,136,479.00</b>	<b>144,677,702.00</b>	<b>194,827,043.00</b>	<b>770,966,371.00</b>	<b>807,531,955.00</b>





# Schedules forming part of Income Expenditure Account

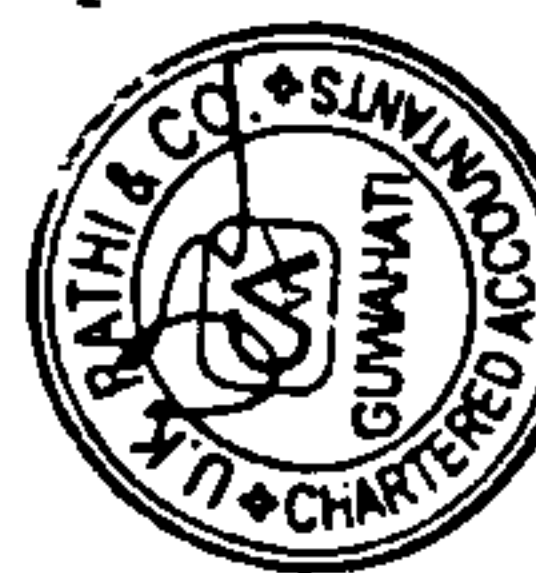
## INCOME

### Funds received

	Dhalai Amount (Rs.)	North Amount (Rs.)	South Amount (Rs.)	West Amount (Rs.)	SPO Amount (Rs.)	Total Amount (Rs.)
- Fund Received from Govt. of India	-	-	-	-	701,766,000.00	701,766,000.00
- Fund Received from Govt. of Tripura	-	-	-	-	46,068,000.00	46,068,000.00
- Funds received from RNISA State Office	87,459,960.00	80,161,160.00	132,311,960.00	186,627,760.00	-	486,560,840.00
- Interest Received	671,575.00	551,857.00	1,239,932.00	1,494,844.00	612,054.00	4,570,262.00
- Refund from School/Districts/Others	3,815,950.00	-	2,999.00	-	7,523,534.00	11,342,483.00
- VAT/Professional Tax Collected	-	-	-	-	-	-
- Temporary Advance	-	-	-	-	-	-
- Stale Cheque	-	-	-	-	5,000.00	5,000.00
<b>TOTAL</b>	<b>91,947,485.00</b>	<b>80,713,017.00</b>	<b>133,554,891.00</b>	<b>188,122,604.00</b>	<b>755,974,588.00</b>	<b>1,250,312,585.00</b>

## EXPENDITURE

- Fund Disbursed to District	-	-	-	-	486,560,840.00	486,560,840.00
- Fund Disbursed to SCERT	-	-	-	-	13,196,000.00	13,196,000.00
- Additional Classroom Expenses	1,689,000.00	-	5,000,000.00	-	-	6,689,000.00
- Separate Girls Toilet Expenses	414,000.00	-	-	270,000.00	-	684,000.00
- Major Repairing Expenses	-	-	46,000.00	-	-	46,000.00
- Minor Repairing Expenses	1,400,000.00	-	21,000.00	225,000.00	-	1,646,000.00
- Grant-in-Aid	-	-	-	800,000.00	-	800,000.00
- Annual School Grant Expenses	3,925,000.00	6,950,000.00	11,990,000.00	2,750,000.00	-	25,615,000.00
- Residential Quarter Expenses	600,000.00	-	-	-	-	600,000.00
- Art Craft & Cultural Room Expenses	500,000.00	-	-	-	-	500,000.00
- Computer Room Expenses	500,000.00	-	-	-	-	500,000.00
- Library Room Expenses	700,000.00	-	-	-	-	700,000.00
- Science Lab Expenses	610,000.00	-	-	-	-	610,000.00
- Lab Equipment Expenses	100,000.00	800,000.00	-	-	-	900,000.00
- Salary of P.G.Teachers	5,224,332.00	5,491,788.00	8,503,195.00	10,155,850.00	-	29,375,165.00



# Schedules forming part of Income Expenditure Account

	Dhalai Amount (Rs.)	North Amount (Rs.)	South Amount (Rs.)	West Amount (Rs.)	SPO Amount (Rs.)	Total Amount (Rs.)
- Salary of LDC & Lab Assistant	-	455,354.00	-	1,134,182.00	-	1,589,536.00
- Conduct of Survey of EB Block	300,000.00	-	-	-	-	300,000.00
- Tradition Game Meet	0.00	-	-	-	-	-
- Teachers Training	1,777,000.00	353,600.00	-	174,000.00	-	2,304,600.00
- Excursion trip of students	78,400.00	120,400.00	133,400.00	104,000.00	-	436,200.00
- Training of SMDC Members	559,000.00	-	-	-	-	559,000.00
- MMER Expenses	940,339.00	1,117,591.00	2,708,646.00	893,214.00	2,699,476.00	8,359,266.00
- Temporary Advance	-	-	-	-	-	-
- Bank Charges	25,045.00	320.00	265.00	-	-	25,630.00
Excess of Income over Expenditure	72,605,369.00	65,423,964.00	105,152,385.00	171,616,358.00	253,518,272.00	668,316,348.00
<b>TOTAL</b>	<b>91,947,485.00</b>	<b>80,713,017.00</b>	<b>133,554,891.00</b>	<b>188,122,604.00</b>	<b>755,974,588.00</b>	<b>1,250,312,585.00</b>



**Annexure**  
**MMER EXPENSES**

Particulars	Dhalai Amount (Rs.)	North Amount (Rs.)	South Amount (Rs.)	West Amount (Rs.)	SPO Amount (Rs.)	Total Amount (Rs.)
Advertisement	-	56,020.00	353,042.00	21,580.00	32,805.00	463,447.00
Contingency Expenditure	-	100,948.00	-	-	-	100,948.00
Publication	15,790.00	-	-	-	-	15,790.00
Computer & Accessories	-	-	323,843.00	177,822.00	-	501,665.00
Furniture	-	-	428,095.00	15,563.00	-	443,658.00
Office Stationary	51,497.00	48,692.00	-	146,368.00	-	246,557.00
Office Expenses	179,611.00	-	133,952.00	-	495,607.00	809,170.00
Festival Grants	25,870.00	1,400.00	32,900.00	-	-	60,170.00
Festival Advance	-	-	50,500.00	-	20,500.00	71,000.00
Cash Allowance	-	-	-	-	10,830.00	10,830.00
Wages Paid	-	-	-	9,906.00	-	9,906.00
P.Tax/VAT/TDS	12,000.00	85,732.00	75,717.00	2,848.00	45,057.00	221,354.00
Salary of Contractual Staff	627,596.00	758,246.00	1,152,424.00	183,441.00	1,398,165.00	4,119,872.00
TA/DA	-	4,248.00	18,636.00	41,018.00	19,011.00	82,913.00
Training/Workshop	-	-	-	271,000.00	311,537.00	582,537.00
Vehicle Hiring Charge	25,975.00	62,305.00	139,537.00	7,607.00	365,964.00	601,388.00
Cost of Petrol	-	-	-	16,061.00	-	16,061.00
<b>Total</b>	<b>938,339.00</b>	<b>1,117,591.00</b>	<b>2,708,646.00</b>	<b>893,214.00</b>	<b>2,699,476.00</b>	<b>8,357,266.00</b>



## RASHTRIYA MADHYAMIK SHIKSHA ABHIYAN (RMSA)

State - TRIPURA

District- DHALAI

Balance Sheet for the period ended 31st March' 2013

LIABILITIES	Sch	Amount (Rs.)	Amount (Rs.)	ASSETS	Sch	Amount (Rs.)	Amount (Rs.)
Capital Fund				Fixed Assets	1		376,492.00
Opening Balance		40,090,859.00		Advance Against			
Add: Transferred from Income & Expenditure		72,605,369.00	112,696,228.00	Additional Classroom	2	10,206,000.00	
Current Liabilities				Separate Girls Toilet	3	300,000.00	
				Major Repairing	4	266,000.00	
				Minor Repairing	5	-	
				Annual School Grant	6	922,652.00	
				Residential Quarter	7	600,000.00	
				Art Craft & Cultural Room	8	5,000,000.00	
				Computer Room	9	5,000,000.00	
				Library Room	10	7,000,000.00	
				Science Lab	11	4,880,000.00	
				Lab Equipment	12	1,000,000.00	
				Conduct of Survey of EB Block	13	-	
				Teachers Training	14	-	
				Training of SMDC Members	15	-	
				Advance lying with Districts	16	77,145,084.00	
				Remittance in Transit	-	-	112,319,736.00
			112,696,228.00				112,696,228.00





	Dhalai Amount (Rs.)	Total Amount (Rs.)
<b>Schedule 1 :: Fixed Assets</b>		
<b>Opening Balances</b>		
Building	158,697.00	158,697.00
Cycle	-	-
Computer & Accessories	217,795.00	217,795.00
Furniture & Fixtures	-	-
<b>Total</b>	<b>376,492.00</b>	<b>376,492.00</b>
<b>Additions (Deduction) during the year</b>		
Building	-	-
Cycle	-	-
Computer & Accessories	-	-
Furniture & Fixtures	-	-
<b>Total</b>	<b>-</b>	<b>-</b>
<b>Closing Balance</b>		
Building	158,697.00	158,697.00
Cycle	-	-
Computer & Accessories	217,795.00	217,795.00
Furniture & Fixtures	-	-
<b>Total</b>	<b>376,492.00</b>	<b>217,795.00</b>
<b>Schedule 2 :: Additional Classroom</b>		
Opening Balance	10,206,000.00	10,206,000.00
Add: Advances during the year	1,689,000.00	1,689,000.00
Less: Utilised during the year	1,689,000.00	1,689,000.00
<b>Closing Balance</b>	<b>10,206,000.00</b>	<b>10,206,000.00</b>
<b>Schedule 3 :: Separate Girls Toilet</b>		
Opening Balance	300,000.00	300,000.00
Add: Advances during the year	414,000.00	414,000.00
Less: Utilised during the year	414,000.00	414,000.00
<b>Closing Balance</b>	<b>300,000.00</b>	<b>300,000.00</b>
<b>Schedule 4 :: Major Repairing</b>		
Opening Balance	266,000.00	266,000.00
Add: Advances during the year	-	-
Less: Utilised during the year	-	-
<b>Closing Balance</b>	<b>266,000.00</b>	<b>266,000.00</b>
<b>Schedule 5 :: Minor Repairing</b>		
Opening Balance	-	-
Add: Advances during the year	1,400,000.00	1,400,000.00
Less: Utilised during the year	1,400,000.00	1,400,000.00
<b>Closing Balance</b>	<b>-</b>	<b>-</b>
<b>Schedule 6 :: Annual School Grant</b>		



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Opening Balance	922,652.00	922,652.00
Add: Advances during the year	3,925,000.00	3,925,000.00
Less: Utilised during the year	3,925,000.00	3,925,000.00
Closing Balance	922,652.00	922,652.00

**Schedule 7 :: Residential Quarter**

Opening Balance	600,000.00	600,000.00
Add: Advances during the year	600,000.00	600,000.00
Less: Utilised during the year	600,000.00	600,000.00
Closing Balance	600,000.00	600,000.00

**Schedule 8 :: Art Craft & Cultural Room**

Opening Balance	5,000,000.00	5,000,000.00
Add: Advances during the year	500,000.00	500,000.00
Less: Utilised during the year	500,000.00	500,000.00
Closing Balance	5,000,000.00	5,000,000.00

**Schedule 9 :: Computer Room**

Opening Balance	5,000,000.00	5,000,000.00
Add: Advances during the year	500,000.00	500,000.00
Less: Utilised during the year	500,000.00	500,000.00
Closing Balance	5,000,000.00	5,000,000.00

**Schedule 10 :: Library Room**

Opening Balance	7,000,000.00	7,000,000.00
Add: Advances during the year	700,000.00	700,000.00
Less: Utilised during the year	700,000.00	700,000.00
Closing Balance	7,000,000.00	7,000,000.00

**Schedule 11 :: Science Lab**

Opening Balance	4,880,000.00	4,880,000.00
Add: Advances during the year	610,000.00	610,000.00
Less: Utilised during the year	610,000.00	610,000.00
Closing Balance	4,880,000.00	4,880,000.00

**Schedule 12 :: Lab Equipment**

Opening Balance	1,000,000.00	1,000,000.00
Add: Advances during the year	100,000.00	100,000.00
Less: Utilised during the year	100,000.00	100,000.00
Closing Balance	1,000,000.00	1,000,000.00

**Schedule 13 :: Conduct of Survey of EB Block**

Opening Balance	-	-
Add: Advances during the year	300,000.00	300,000.00
Less: Utilised during the year	300,000.00	300,000.00
Closing Balance	-	-

**Schedule 14 :: Teachers Training**

Opening Balance	-	-
Add: Advances during the year	1,777,000.00	1,777,000.00



Less: Utilised during the year  
Closing Balance

1,777,000.00	1,777,000.00
-	-

**Schedule 15 :: Training of SMDC Members**

Opening Balance

Add: Advances during the year

Less: Utilised during the year

Closing Balance

-	-
559,000.00	559,000.00
559,000.00	559,000.00
-	-

**Schedule 16 :: Advances lying with Districts**

Opening Balance

Add: Advances during the year

Less: Utilised during the year

Closing Balance

4,537,715.00	4,537,715.00
87,459,960.00	87,459,960.00
14,852,591.00	14,852,591.00
77,145,084.00	77,145,084.00



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**RASHTRIYA MADHYAMIK SHIKSHA ABHIYAN (RMSA)**

State - TRIPURA

District- DHALAI

Receipts & Payments Account for the period ended 31st March' 2013

RECEIPTS	Amount (Rs.)	PAYMENTS	Amount (Rs.)
<b>Opening Balance</b>		<b>Advance Against</b>	
- Cash at Bank	4,537,715.00	- Additional Classroom	1,689,000.00
- Cash in Hand	-	- Separate Girls Toilet	414,000.00
		- Major Repairing	-
<b>Funds received from State Project Office</b>		- Minor Repairing	1,400,000.00
- Central Share	74,603,460.00	- Annual School Grant	3,925,000.00
- State Share	12,856,500.00	- Residential Quarter	600,000.00
		- Art Craft & Cultural Room	500,000.00
<b>Refunds</b>		- Computer Room	500,000.00
- From Schools	115,950.00	- Library Room	700,000.00
- From Others	3,700,000.00	- Science Lab	610,000.00
		- Lab Equipment	1,100,000.00
<b>Interest Received</b>	671,575.00	- Salary of P.G. Teachers	5,224,332.00
		- Conduct of Survey of EB Block	300,000.00
		- Teachers Training	1,777,000.00
		- Training of SMDC Members	559,000.00
		- Excursion trip for Students	78,400.00
		<b>MMER Expenses</b>	938,339.00
		<b>Bank Charges</b>	25,045.00
		<b>Closing Balance</b>	
		- Cash at Bank	77,145,084.00
		- Cash in Hand	-
		<b>Remittance in Transit</b>	-
	<b>96,485,200.00</b>		<b>96,485,200.00</b>



**RASHTRIYA MADHYAMIK SHIKSHA ABHIYAN (RMSA)**

State - TRIPURA

District- DHALAI

Income and Expenditure Account for the period ended 31st March'2013

<b>EXPENDITURE</b>	<b>Amount (Rs.)</b>	<b>INCOME</b>	<b>Amount (Rs.)</b>
<b>Funds Disbursed</b>		Funds received from RMSA State Office	87,459,960.00
Additional Classroom Expenses	1,689,000.00	Refund from School	115,950.00
Separate Girls Toilet & Drinking Water	414,000.00	Refund from Other District	3,700,000.00
Minor Repairing Expenses	1,400,000.00		
Annual School Grant Expenses	3,925,000.00	Interest Received	671,575.00
Residential Quarter Expenses	600,000.00		
Art Craft & Cultural Room Expenses	500,000.00		
Computer Room Expenses	500,000.00		
Library Room Expenses	700,000.00		
Science Lab Expenses	610,000.00		
Lab Equipment Expenses	100,000.00		
Excursion trip of Students	78,400.00		
Salary of P.G.Teachers	5,224,332.00		
Conduct of Survey of EB Block	300,000.00		
Teachers Training	1,777,000.00		
Training of SMDC Members	559,000.00		
MMER Expenses	940,339.00		
Bank Charges	25,045.00		
Excess of Income over Expenditure	72,605,369.00		
	<b>91,947,485.00</b>		<b>91,947,485.00</b>





# State - TRIPURA

## District- NORTH

**Balance Sheet for the period ended 31st March' 2013**

LIABILITIES	Sch	Amount (Rs.)	Amount (Rs.)	ASSETS	Sch	Amount (Rs.)	Amount (Rs.)
Capital Fund				Fixed Assets	1		547,131.00
Opening Balance		68,800,093.00		<u>Advance Against</u>			
Add: Excess of Income over Expenditure		65,423,964.00	134,224,057.00	Additional Classroom	2	33,378,500.00	
				Separate Toilet Block	3	5,700,000.00	
				Major Repairing	4	250,000.00	
				Minor Repairing	5	336,000.00	
				Annual School Grant	6	1,575,000.00	
				Art Craft & Cultural Room	7	15,000,000.00	
				Computer Room	8	14,500,000.00	
				Library Room	9	21,000,000.00	
				Science Lab	10	18,300,000.00	
				Lab Equipment	11	1,600,000.00	
				Teachers Training	12	-	
				Advances lying with Districts	13	22,037,426.00	
				Remittance in Transit	-	-	133,676,926.00
			134,224,057.00				134,224,057.00



Total  
Amount (Rs.)

North  
Amount (Rs.)

**Schedule 1 :: Fixed Assets**

**Opening Balances**

Building	-	-
Cycle	-	-
Computer & Accessories	365,408.00	365,408.00
Furniture & Fixtures	181,723.00	181,723.00
<b>Total</b>	<b>547,131.00</b>	<b>547,131.00</b>

**Additions (Deduction) during the year**

Building	-	-
Cycle	-	-
Computer & Accessories	-	-
Furniture & Fixtures	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**Closing Balance**

Building	-	-
Cycle	-	-
Computer & Accessories	365,408.00	365,408.00
Furniture & Fixtures	181,723.00	181,723.00
<b>Total</b>	<b>547,131.00</b>	<b>547,131.00</b>

**Schedule 2 :: Additional Classroom**

Opening Balance	22,118,500.00	22,118,500.00
Add: Advances during the year	11,260,000.00	11,260,000.00
Less: Utilised during the year	-	-
<b>Closing Balance</b>	<b>33,378,500.00</b>	<b>33,378,500.00</b>

**Schedule 3 :: Separate Toilet Block**

Opening Balance	3,600,000.00	3,600,000.00
Add: Advances during the year	2,100,000.00	2,100,000.00
Less: Utilised during the year	-	-
<b>Closing Balance</b>	<b>5,700,000.00</b>	<b>5,700,000.00</b>

**Schedule 4 :: Major Repairing**

Opening Balance	250,000.00	250,000.00
Add: Advances during the year	-	-
Less: Utilised during the year	-	-
<b>Closing Balance</b>	<b>250,000.00</b>	<b>250,000.00</b>

**Schedule 5 :: Minor Repairing**

Opening Balance	336,000.00	336,000.00
Add: Advances during the year	-	-
Less: Utilised during the year	-	-
<b>Closing Balance</b>	<b>336,000.00</b>	<b>336,000.00</b>

**Schedule 6 :: Annual School Grant**



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Opening Balance	975,000.00	975,000.00
Add: Advances during the year	7,550,000.00	7,550,000.00
Less: Utilised during the year	6,950,000.00	6,950,000.00
Closing Balance	<u>1,575,000.00</u>	<u>1,575,000.00</u>

**Schedule 7 :: Art Craft & Cultural Room**

Opening Balance	7,000,000.00	7,000,000.00
Add: Advances during the year	8,000,000.00	8,000,000.00
Less: Utilised during the year	-	-
Closing Balance	<u>15,000,000.00</u>	<u>15,000,000.00</u>

**Schedule 8 :: Computer Room**

Opening Balance	7,000,000.00	7,000,000.00
Add: Advances during the year	7,500,000.00	7,500,000.00
Less: Utilised during the year	-	-
Closing Balance	<u>14,500,000.00</u>	<u>14,500,000.00</u>

**Schedule 9 :: Library Room**

Opening Balance	10,500,000.00	10,500,000.00
Add: Advances during the year	10,500,000.00	10,500,000.00
Less: Utilised during the year	-	-
Closing Balance	<u>21,000,000.00</u>	<u>21,000,000.00</u>

**Schedule 10 :: Science Lab**

Opening Balance	9,150,000.00	9,150,000.00
Add: Advances during the year	9,150,000.00	9,150,000.00
Less: Utilised during the year	-	-
Closing Balance	<u>18,300,000.00</u>	<u>18,300,000.00</u>

**Schedule 11 :: Lab Equipment**

Opening Balance	900,000.00	900,000.00
Add: Advances during the year	1,500,000.00	1,500,000.00
Less: Utilised during the year	800,000.00	800,000.00
Closing Balance	<u>1,600,000.00</u>	<u>1,600,000.00</u>

**Schedule 12 :: Teachers Training**

Opening Balance	-	-
Add: Advances during the year	353,600.00	353,600.00
Less: Utilised during the year	353,600.00	353,600.00
Closing Balance	<u>-</u>	<u>-</u>

**Schedule 13 :: Advances lying with Districts**

Opening Balance	6,423,462.00	6,423,462.00
Add: Advances during the year	80,161,160.00	80,161,160.00
Less: Utilised during the year	64,547,196.00	64,547,196.00
Closing Balance	<u>22,037,426.00</u>	<u>22,037,426.00</u>



# RASHTRIYA MADHYAMIK SHIKSHA ABHIYAN (RMSA)

State - TRIPURA

District- NORTH

Receipts & Payments Account for the period ended 31st March' 2013

RECEIPTS	Amount (Rs.)	PAYMENTS	Amount (Rs.)
<b>Opening Balance</b>		<b>Fund Disbursed</b>	
- Cash at Bank	6,395,396.00	- Additional Class Room	11,260,000.00
- Cash in Hand	28,066.00	- Science Lab	9,150,000.00
<b>Funds received from State Project Office</b>		- Computer Room	7,500,000.00
- Central Share	76,046,160.00	- Art/Craft/Cultural Room	8,000,000.00
- State Share	4,115,000.00	- Library Room	10,500,000.00
		- Separate Toilet Block	2,100,000.00
		- Lab Equipment	1,500,000.00
		- Annual School Grant	7,550,000.00
Interest Received	551,857.00	- Salary of P.G. Teachers	5,491,788.00
		- Salary of LDC & Lab Assistant	455,354.00
		- Teachers Training	353,600.00
		- Excursion trip of Students	120,400.00
		MMER Expenses	1,117,591.00
		- Bank Charges	320.00
		<b>Closing Balance</b>	
		- Cash at Bank	21,989,898.00
		- Cash in Hand	47,528.00
		- Remittance in Transit	-
	<b>87,136,479.00</b>		<b>87,136,479.00</b>



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**RASHTRIYA MADHYAMIK SHIKSHA ABHIYAN (RMSA)**

State - TRIPURA

District- NORTH

Income and Expenditure Account for the period ended 31st March'2013

<b>EXPENDITURE</b>	<b>Amount (Rs.)</b>	<b>INCOME</b>	<b>Amount (Rs.)</b>
<b><u>Funds Disbursed</u></b>		<b><u>Funds received from State Project Office</u></b>	
Lab Equipment	800,000.00	Central Share	76,046,160.00
Annual School Grant	6,950,000.00	State Share	4,115,000.00
Salary of P.G.Teachers	5,491,788.00		
Salary of LDC & Lab Assistant	455,354.00		
Teachers Training	353,600.00		
Excursion trip for Students	120,400.00		
MMER Expenses	1,117,591.00	Interest Received	551,857.00
Bank Charges	320.00		
 Excess of Income Over Expenditure	 65,423,964.00		
	<b>80,713,017.00</b>		<b>80,713,017.00</b>





# RASHTRIYA MADHYAMIK SHIKSHA ABHIYAN (RMSA)

State - TRIPURA

District- SOUTH

Balance Sheet for the period ended 31st March' 2013

LIABILITIES	Sch	Amount (Rs.)	Amount (Rs.)	ASSETS	Sch	Amount (Rs.)	Amount (Rs.)
Capital Fund				Fixed Assets	1		1,398,314.00
Opening Balance		43,740,925.00		Advance Against			
Add: Transferred from Income			148,893,310.00	Upgradation of School	2	86,227,000.00	
& Expenditure		105,152,385.00		Separate Girls Toilet	3	1,350,000.00	
Current Liabilities				Major Repairing	4	-	
				Minor Repairing	5	1,019,000.00	
				Annual School Grant	6	1,130,000.00	
				Art Craft & Cultural Room	7	500,000.00	
				Computer Room	8	4,500,000.00	
				Library Room	9	6,300,000.00	
				Science Lab	10	5,490,000.00	
				Lab Equipment	11	900,000.00	
				Teachers Training	12	71,000.00	
				Training of SNDC Members	13	298,800.00	
				Advance Lying With Districts	14	39,709,196.00	147,494,996.00
			148,893,310.00				148,893,310.00



	South Amount (Rs.)	Total Amount (Rs.)
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#### Schedule 1 :: Fixed Assets

##### Opening Balances

Building	-	-
Cycle	-	-
Computer & Accessories	1,138,454.00	1,138,454.00
Furniture & Fixtures	259,860.00	259,860.00
<b>Total</b>	<b>1,398,314.00</b>	<b>1,398,314.00</b>

##### Additions / (Deduction) during the year

Building	-	-
Cycle	-	-
Computer & Accessories	-	-
Furniture & Fixtures	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

##### Closing Balance

Building	-	-
Cycle	-	-
Computer & Accessories	1,138,454.00	1,138,454.00
Furniture & Fixtures	259,860.00	259,860.00
<b>Total</b>	<b>1,398,314.00</b>	<b>1,398,314.00</b>

#### Schedule 2 :: Upgradation of School

Opening Balance	9,661,000.00	9,661,000.00
Add: Advances during the year	81,566,000.00	81,566,000.00
Less: Utilised during the year	5,000,000.00	5,000,000.00
<b>Closing Balance</b>	<b>86,227,000.00</b>	<b>86,227,000.00</b>

#### Schedule 3 :: Separate Girls Toilet

Opening Balance	1,350,000.00	1,350,000.00
Add: Advances during the year	-	-
Less: Utilised during the year	-	-
<b>Closing Balance</b>	<b>1,350,000.00</b>	<b>1,350,000.00</b>

#### Schedule 4 :: Major Repairing

Opening Balance	-	-
Add: Advances during the year	46,000.00	46,000.00
Less: Utilised during the year	46,000.00	46,000.00
<b>Closing Balance</b>	<b>-</b>	<b>-</b>

#### Schedule 5 :: Minor Repairing

Opening Balance	1,019,000.00	1,019,000.00
Add: Advances during the year	21,000.00	21,000.00
Less: Utilised during the year	21,000.00	21,000.00
<b>Closing Balance</b>	<b>1,019,000.00</b>	<b>1,019,000.00</b>

#### Schedule 6 :: Annual School Grant



Opening Balance	1,130,000.00	1,130,000.00
Add: Advances during the year	11,990,000.00	11,990,000.00
Less: Utilised during the year	11,990,000.00	11,990,000.00
Closing Balance	1,130,000.00	1,130,000.00

**Schedule 7 :: Art Craft & Cultural Room**

Opening Balance	500,000.00	500,000.00
Add: Advances during the year	-	-
Less: Utilised during the year	-	-
Closing Balance	500,000.00	500,000.00

**Schedule 8 :: Computer Room**

Opening Balance	4,500,000.00	4,500,000.00
Add: Advances during the year	-	-
Less: Utilised during the year	-	-
Closing Balance	4,500,000.00	4,500,000.00

**Schedule 9:: Library Room**

Opening Balance	6,300,000.00	6,300,000.00
Add: Advances during the year	-	-
Less: Utilised during the year	-	-
Closing Balance	6,300,000.00	6,300,000.00

**Schedule 10 :: Science Lab**

Opening Balance	5,490,000.00	5,490,000.00
Add: Advances during the year	-	-
Less: Utilised during the year	-	-
Closing Balance	5,490,000.00	5,490,000.00

**Schedule 11 :: Lab Equipment**

Opening Balance	900,000.00	900,000.00
Add: Advances during the year	-	-
Less: Utilised during the year	-	-
Closing Balance	900,000.00	900,000.00

**Schedule 12 :: Teachers Training**

Opening Balance	71,000.00	71,000.00
Add: Advances during the year	-	-
Less: Utilised during the year	-	-
Closing Balance	71,000.00	71,000.00

**Schedule 13 :: Training of SMDC Members**

Opening Balance	298,800.00	298,800.00
Add: Advances during the year	-	-
Less: Utilised during the year	-	-
Closing Balance	298,800.00	298,800.00



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Schedule 14 :: Advances lying with Districts

Opening Balance	11,122,811.00	11,122,811.00
Add: Advances during the year	132,314,959.00	132,314,959.00
Less: Utilised during the year	103,728,574.00	103,728,574.00
Closing Balance	<u>39,709,196.00</u>	<u>39,709,196.00</u>

11,122,811.00	11,122,811.00
132,314,959.00	132,314,959.00
103,728,574.00	103,728,574.00
<u>39,709,196.00</u>	<u>39,709,196.00</u>



# RASHTRIYA MADHYAMIK SHIKSHA ABHIYAN (RMSA)

State - TRIPURA

District- SOUTH

Receipts & Payments Account for the period ended 31st March' 2013

RECEIPTS	Amount (Rs.)	PAYMENTS	Amount (Rs.)
<u>Opening Balance</u>		<u>Fund Disbursed</u>	
- Cash at Bank	11,054,951.00	- Upgradatin of School	81,566,000.00
- Cash in Hand	67,860.00	- Annual School Grant	11,990,000.00
		- Minor Repairing	21,000.00
<u>Funds received from State Project Office</u>		- Major Repairing	46,000.00
- Central	127,663,960.00	- Salary of P.G.Teachers	8,503,195.00
- State	4,648,000.00	- Excursion trip for Students	133,400.00
		MNER Expenses	2,708,646.00
Refund from Others	2,999.00		
		- Bank Charges	265.00
Interest Received	1,239,932.00		
		<u>Closing Balance</u>	
		- Cash at Bank	39,563,969.00
		- Cash in Hand	145,227.00
	<b>144,677,702.00</b>		<b>144,677,702.00</b>





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**RASHTRIYA MADHYAMIK SHIKSHA ABHIYAN (RMSA)**

State - TRIPURA

District- SOUTH

Income and Expenditure Account for the period ended 31st March'2013

<b>EXPENDITURE</b>	<b>Amount (Rs.)</b>	<b>INCOME</b>	<b>Amount (Rs.)</b>
<u><b>Funds Disbursed</b></u>		<u><b>Funds received from State Project Office</b></u>	
Upgradation of School	5,000,000.00	Recurring Components	127,663,960.00
Annual School Grant Expenses	11,990,000.00	Non-Recurring Components	4,648,000.00
Major Repairing Expenses	46,000.00		
Minor Repairing Expenses	21,000.00	From other Sources	2,999.00
Excursion trip for Students	133,400.00		
MMER Expenses	2,705,647.00	Interest Received	1,239,932.00
Various Taxes	2,999.00		
Bank Charges	265.00		
Salary of P.G.Teachers	8,503,195.00		
 Excess of Income over Expenditure	 105,152,385.00		
	<b>133,554,891.00</b>		<b>133,554,891.00</b>



# State - TRIPURA

## District- WEST

### Balance Sheet for the period ended 31st March' 2013

LIABILITIES	Sch	Amount (Rs.)	Amount (Rs.)	ASSETS	Sch	Amount (Rs.)	Amount (Rs.)
Capital Fund				Fixed Assets	1		845,149.00
Opening Balance		46,306,116.00		<u>Advance Against</u>			
Add: Transferred from Income & Expenditure		171,616,358.00	217,922,474.00	Additional Class Room	2	10,681,810.00	
				Separate Girls Toilet	3	1,195,617.00	
				Major Repairing	4	273,400.00	
				Minor Repairing	5	9,777,000.00	
				Annual School Grant	6	19,885,000.00	
				Art Craft & Cultural Room	7	3,722,999.00	
				Computer Room	8	3,722,999.00	
				Library Room	9	5,211,597.00	
				Science Lab	10	4,541,978.00	
				Lab Equipment	11	2,900,000.00	
				Tradition Game Meet	12	80,000.00	
				Salary of P.G. Teachers	13	1,109,999.00	
				Salary of LDC & Lab Assistant	14	187,200.00	
				Excursion trip of student	15	127,600.00	
				Teachers Training	16	5,241,128.00	
				Training of SNDC Members	17	2,656,000.00	
				Grant - in - Aid	18	-	
				Advance Lying With Districts	19	145,762,998.00	217,077,325.00
Current Liabilities			217,922,474.00				217,922,474.00



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	West Amount (Rs.)	Total Amount (Rs.)
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**Schedule 1 :: Fixed Assets**

**Opening Balances**

Building	-	-
Cycle	3,216.00	3,216.00
Computer & Accessories	420,987.00	420,987.00
Furniture & Fixtures	420,946.00	420,946.00
<b>Total</b>	<b>845,149.00</b>	<b>845,149.00</b>

**Additions / (Deduction) during the year**

Building	-	-
Cycle	-	-
Computer & Accessories	-	-
Furniture & Fixtures	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**Closing Balance**

Building	-	-
Cycle	3,216.00	3,216.00
Computer & Accessories	420,987.00	420,987.00
Furniture & Fixtures	420,946.00	420,946.00
<b>Total</b>	<b>845,149.00</b>	<b>841,933.00</b>

**Schedule 2 :: Additional Class Room**

Opening Balance	6,995,810.00	6,995,810.00
Add: Advances during the year	3,686,000.00	3,686,000.00
Less: Utilised during the year	-	-
<b>Closing Balance</b>	<b>10,681,810.00</b>	<b>10,681,810.00</b>

**Schedule 3 :: Separate Girls Toilet**

Opening Balance	1,165,617.00	1,165,617.00
Add: Advances during the year	300,000.00	300,000.00
Less: Utilised during the year	270,000.00	270,000.00
<b>Closing Balance</b>	<b>1,195,617.00</b>	<b>1,195,617.00</b>

**Schedule 4 :: Major Repairing**

Opening Balance	273,400.00	273,400.00
Add: Advances during the year	-	-
Less: Utilised during the year	-	-
<b>Closing Balance</b>	<b>273,400.00</b>	<b>273,400.00</b>

**Schedule 5 :: Minor Repairing**

Opening Balance	2,352,000.00	2,352,000.00
Add: Advances during the year	7,650,000.00	7,650,000.00
Less: Utilised during the year	225,000.00	225,000.00



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Closing Balance	9,777,000.00	9,777,000.00
<b>Schedule 6 :: Annual School Grant</b>		
Opening Balance	4,885,000.00	4,885,000.00
Add: Advances during the year	17,750,000.00	17,750,000.00
Less: Utilised during the year	2,750,000.00	2,750,000.00
Closing Balance	19,885,000.00	19,885,000.00
<b>Schedule 7 :: Art Craft &amp; Cultural Room</b>		
Opening Balance	3,722,999.00	3,722,999.00
Add: Advances during the year	-	-
Less: Utilised during the year	-	-
Closing Balance	3,722,999.00	3,722,999.00
<b>Schedule 8 :: Computer Room</b>		
Opening Balance	3,722,999.00	3,722,999.00
Add: Advances during the year	-	-
Less: Utilised during the year	-	-
Closing Balance	3,722,999.00	3,722,999.00
<b>Schedule 9 :: Library Room</b>		
Opening Balance	5,211,597.00	5,211,597.00
Add: Advances during the year	-	-
Less: Utilised during the year	-	-
Closing Balance	5,211,597.00	5,211,597.00
<b>Schedule 10 :: Science Lab</b>		
Opening Balance	4,541,978.00	4,541,978.00
Add: Advances during the year	-	-
Less: Utilised during the year	-	-
Closing Balance	4,541,978.00	4,541,978.00
<b>Schedule 11 :: Lab Equipment</b>		
Opening Balance	2,900,000.00	2,900,000.00
Add: Advances during the year	-	-
Less: Utilised during the year	-	-
Closing Balance	2,900,000.00	2,900,000.00
<b>Schedule 12 :: Tradition Game Meet</b>		
Opening Balance	80,000.00	80,000.00
Add: Advances during the year	-	-
Less: Utilised during the year	-	-
Closing Balance	80,000.00	80,000.00
<b>Schedule 13 :: Salary of P.G. Teachers</b>		
Opening Balance	-	-
Add: Advances during the year	11,265,849.00	11,265,849.00



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Less: Utilised during the year  
Closing Balance

10,155,850.00	10,155,850.00
1,109,999.00	1,109,999.00

**Schedule 14 :: Salary of LDC & Lab Assistant**

Opening Balance

Add: Advances during the year

Less: Utilised during the year

Closing Balance

-	-
1,321,382.00	1,321,382.00
1,134,182.00	1,134,182.00
187,200.00	187,200.00

**Schedule 15 :: Eursion trip of student**

Opening Balance

Add: Advances during the year

Less: Utilised during the year

Closing Balance

-	-
231,600.00	231,600.00
104,000.00	104,000.00
127,600.00	127,600.00

**Schedule 16 :: Teachers Training**

Opening Balance

Add: Advances during the year

Less: Utilised during the year

Closing Balance

1,341,128.00	1,341,128.00
4,074,000.00	4,074,000.00
174,000.00	174,000.00
5,241,128.00	5,241,128.00

**Schedule 17 :: Training of SMDC Members**

Opening Balance

Add: Advances during the year

Less: Utilised during the year

Closing Balance

1,564,000.00	1,564,000.00
1,092,000.00	1,092,000.00
-	-
2,656,000.00	2,656,000.00

**Schedule 18 :: Grant-in-Aid**

Opening Balance

Add: Advances during the year

Less: Utilised during the year

Closing Balance

-	-
800,000.00	800,000.00
800,000.00	800,000.00
-	-

**Schedule 19 :: Advances lying with Districts**

Opening Balance

Add: Advances during the year

Less: Utilised during the year

Closing Balance

6,704,439.00	6,704,439.00
186,627,760.00	186,627,760.00
47,569,201.00	47,569,201.00
145,762,998.00	145,762,998.00





RASHTRIYA MADHYAMIK SHIKSHA ABHIYAN (RMSA)

State - TRIPURA

District- WEST

Receipts & Payments Account for the period ended 31st March' 2013

RECEIPTS	Amount (Rs.)	PAYMENTS	Amount (Rs.)
<b>Opening Balance</b>		<b>Fund Disbursed</b>	
- Cash at Bank	6,698,005.00	- Annual School Grant	17,750,000.00
- Cash in Hand	6,434.00	- Additional Classroom	3,686,000.00
		- Separate Toilet & Drinking Water	300,000.00
<b>Funds received from State Project Office</b>		- Minor Repairing	7,650,000.00
- Central Share	180,183,760.00	- Grant in Aid	800,000.00
- State Share	6,444,000.00	- Salary of P.G. Teachers	11,265,849.00
		- Salary of LDC & Lab Assistant	1,321,382.00
		- Teachers Training	4,074,000.00
		- Training of SMDC Members	1,092,000.00
Interest Received	1,494,844.00	- Excursion trip for Students	231,600.00
		MMER Expenses	893,214.00
		<b>Closing Balance</b>	
		- Cash at Bank	145,756,371.00
		- Cash in Hand	6,627.00
	<b>194,827,043.00</b>		<b>194,827,043.00</b>



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\*\*Rs. 108.53 lakhs being State Share (recurring) available in 2011-12 was re-allocated in 2012-13. Hence, the allocation / expenditure is shown in 2012-13 against State share (recurring)

\*\*\*As regards North & Dhalai District there is a variation of Rs. 0.003 lakhs and Rs. 0.009 lakhs respectively as the Bank transferred the fund to their accounts in round figure instead of fraction.



# RASHTRIYA MADHYAMIK SHIKSHA ABHIYAN (RMSA)

State – Tripura

## STATE PROJECT OFFICE

Receipts & Payments Account for the period ended 31<sup>st</sup> March, 2013

Receipts	Amount (Rs.)	Payments	Amount (Rs.)
<u>Opening Balance</u>			
- Cash at Bank	4,132,227.00	Fund Disburse to Districts	482824840.00
- Cash in Hand	6,556.00		13,196,000.00
- Remittance in Transit (State Share)	10,853,000.00	Fund Disburse to SCERT	2699476.00
	701,766,000.00		176578.00
<u>Fund received from State Project Office</u>	46,068,000.00	MMER Expenses	
-Fund Received as Central Share	101,534.00	Temporary advances	268,283,114.00
- Fund Received as State Share	36,86,000.00		50,363.00
-Refund from School/others	5,000.00	Closing Balance	
-Fund transferred from Dhalai District	612,054.00	-Cash at Bank	
-Reverse entry of cheque No. 252782 issued on 30-03-2012		-Cash in Hand	
-Interest Received			
Total	767,230,371.00		767,230,371.00



**RASHTRIYA MADHYAMIK SHIKSHA ABHIYAN (RMSA)**

**State - TRIPURA**

**STATE PROJECT OFFICE**

**Balance Sheet for the period ended 31st March' 2013**

LIABILITIES	Sch	Amount (Rs.)	Amount (Rs.)	ASSETS	Sch	Amount (Rs.)	Amount (Rs.)
Capital Fund				Fixed Assets	3		770,375.00
Opening Balance	1	15,882,158.00		Advances / Security Deposit			296,578.00
Add: Transferred from Income & Expenditure		253,518,272.00	269,400,430.00	Balance at SPD	4		268,333,477.00
Current Liabilities	2		-				
			269,400,430.00				269,400,430.00



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## Schedule 2 :: Current Liabilities

### Schedule 3 :: Fixed Assets

**Additions (Deduction) during the year**

## Closing Balance

Building	158,697.00	-	-	-	158,697.00
Cycle	-	-	3,216.00	-	3,216.00
Computer & Accessories	217,795.00	365,408.00	410,834.00	467,503.00	1,882,527.00
Furniture & Fixtures	-	30,948.00	259,860.00	302,872.00	1,014,626.00
<b>Total</b>	<b>376,492.00</b>	<b>396,356.00</b>	<b>670,694.00</b>	<b>770,375.00</b>	<b>3,059,066.00</b>

## Schedule 4 :: Balances at SPO

	Dhalai Amount (Rs.)	North Amount (Rs.)	South Amount (Rs.)	West Amount (Rs.)	SPO Amount (Rs.)	Total Amount (Rs.)
Cash at Bank	-	-	-	-	268,283,114.00	268,283,114.00
Cash in Hand	-	-	-	-	50,363.00	50,363.00
Remittance in Transit	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	<b>268,333,477.00</b>	<b>268,333,477.00</b>

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## STATE PROJECT OFFICE

**Receipts & Payments Account for the period ended 31st March' 2013**

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

**Name of the State: Delhi**

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

  
State Mission Director  
RMSA, Delhi

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

**Name of the State: Delhi**

(Rs. in lakhs)

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

  
State Mission Director  
RMSA, Delhi

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Audited EMR-I

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

**Name of the State: Delhi**

(Rs. in lakhs)

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

  
State Mission Director  
RMSA, Delhi

## Utilization Certificate Format

## Utilization Certificate for the year ended 31.03.2013

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

		Rs. In lakhs	
S.No.		Central Share	State Share
1	Opening balance at the beginning of the financial year (as on 1.4.2012)		
2	Detail of funds received during the year		
2.1	Fund received from State Govt. vide Sanction No. FDI 18-99(15) 2011-12 Plg 533-543 dt. 22.06.12		32.48
3	Total fund received		32.48
4	Other receipts interest		24.01
5	Total fund available (Sl. 1+2+3)		640.73
6	Expenditure (grant in aid general)		400.07
7	Expenditure (grant for creation of capital assets)		0
8	Total expenditure (Sr. No. 6+7)		400.07

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

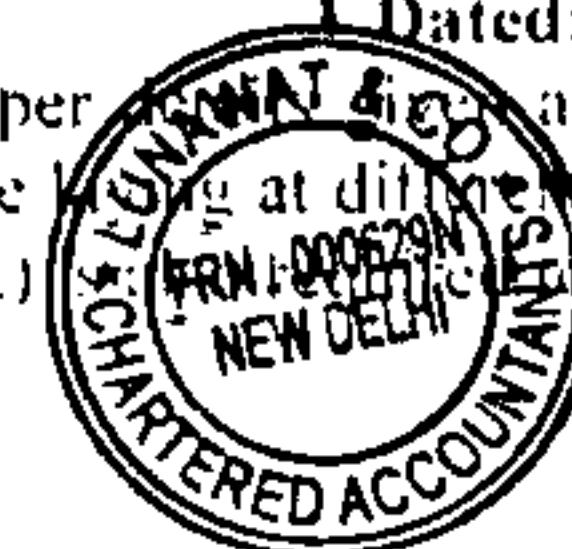
*[Signature]*  
 State Project Director  
 SS/RMSA  
 Directorate of Education  
 Govt. of NCT of Delhi

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

Chartered Accountant Firm

Dated: 23/8/2013

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



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

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

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



On Behalf Of UEEM - RMSA

  
State Project Director  
S&FMS  
Directorate of Education  
Govt. of N.C.T of Delhi, Lucknow Road, Delhi



**UEE MISSION**  
**Rashtriya Madhyamik Shiksha Abhiyan (RMSA), Delhi**  
**Notes to Accounts as on 31-03-2013**

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

**1 Recognition of Income & Expenditure**

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

**2 Fixed Assets**

Fixed Assets are shown at cost.

**3 Depreciation**

Depreciation is not being charged on Fixed Assets.

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

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

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

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

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

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

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





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


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

Dear Sir,

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

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

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

  
CA. Reeta Jain  
Partner  
M No. 92533



Place: New Delhi  
Date: 23/8/2013



## AUDITORS' REPORT

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

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

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

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

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

**For LUNAWAT & CO.**

Chartered Accountants

F R No. 000629N

CA. Reeta Jain  
(Partner)  
M No. 92533



Place: New Delhi  
Date: 29/8/2013

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