

Manoj Kumar Singh

I.A.S.

State Project Director



State Project Director

Uttar Pradesh Madhyamik Shiksha Abhiyan

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D.O No: RMSA/ 1068 /2014-15

Date : 12-05-2014

Dear Ms. Deshmukh,

Please refer to your D.O.No. 1-104/2012-RMSA-1 dated 13 March, 2014 regarding submission of Audited Report 2012-13 for Rashtriya Madhyamik Shiksha Abhiyan.

The Audited Report for the Financial Year 2012-13 of Uttar Pradesh Madhyamik Shiksha Abhiyan is being sent along with Utilization Certificate in the prescribed proforma.

With Regards!

Yours Sincerely,

Manoj
(Manoj Kumar Singh) 19.5.14

Encl: As above.

Ms. Caralyn K. Deshmukh,

Director (RMSA-1),

Ministry of Human Resource Development (GOI),

Department of School Education & Literacy,

Shastri Bhawan, New Delhi. 110115



O.P.TULSYAN & CO.
CHARTERED ACCOUNTANTS

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INDEPENDENT AUDITOR'S REPORT

To,

The State Project Director,
Rashtriya Madhyamik Shiksha Abhiyan, Uttar Pradesh
18, Park Road,
Lucknow

1. We have audited the accompanying financial statements of **RASHTRIYA MADHYAMIK SHIKSHA ABHIYAN, UTTAR PRADESH** under Uttar Pradesh Madhyamik Shiksha Abhiyan Parishad, Uttar Pradesh in compliance of letter no. RMSA/4203-11/ 2013-14 which comprise the Balance Sheet as at 31st March 2013, Income & Expenditure A/C for the year ended 31st March, 2013, Receipt and Payment Account for the year ended 31st March, 2013 and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

2. 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 **RASHTRIYA MADHYAMIK SHIKSHA ABHIYAN, UTTAR PRADESH** in accordance with the Accounting Standards applicable in India. 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 misstatements, 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 have conducted our audit in accordance with auditing standards generally accepted in India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.
4. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Project preparation and fair presentation of the financial statements in order to design audit procedure that are appropriate in the circumstances. 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 audit opinion.
5. These financial statements incorporates the accounts of 72 districts offices (DPOs) and State Project Office, Lucknow, out of which, 06 districts offices and the State Project Office was audited by us and rest 66 DPO's



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were audited by 11 other auditors appointed by the State Project Office. In forming our opinion, we have relied upon the findings/ observations on the financial statements of the DPO's audited by Co-auditors whose list is as under-

Sl.No.	Name of Auditors
1.	Ajay Aditya & Co.
2.	Arshan & Co.
3.	D Pathak & Co.
4.	Dhawan Madan & Co.
5.	Girish Gupta & Associates
6.	PCS & Associates
7.	S N Kapoor & Associates
8.	Sanjay Rajeev & Co.
9.	Singh Agarwal & Associates
10.	Vinay Kumar & Co.
11.	Vivek Mittal & Associates

Auditors Opinion

In our opinion and to the best of our information and according to the explanations given to us, said accounts read together with the comments given in "Annexure-A" and the notes on accounts thereon, give a true and fair view:

- (i) In the case of Balance Sheet, of the state of affairs of the Project as at 31st March, 2013.
- (ii) In the case of Income & Expenditure Account, the utilization of grant to the extent of expenditure incurred under Project for the year ended on that date.
- (iii) In the case of Receipt and Payment Account, of the receipt and payment of the Project for the year ended on that date.

Emphasis of Matter

Subject to our observations in Annexure "A" to this report, we further report that:

- a. The statement of account dealt with this report includes funds received from Govt. of India and Govt. of Uttar Pradesh.
- b. 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.
- c. The statement of accounts dealt with this report is in agreement with the books of accounts produced before us.
- d. In our opinion, proper books of accounts have been kept by the Project so far, as appears, from our examination of books of accounts.
- e. Financial statements of the state are the consolidated financial statement of State and District Project Offices.

Place-Lucknow
Date-12th May 2014



O.P. TULSYAN & CO.
(Chartered Accountants)
Lead Auditor Firm

(CA Sanjay Kumar Agarwal)

Partner

Membership No.044173

FRN: 500028N

ANNEXURE-'A'

(Annexed to and forming part of the Audit Report for the year ended 31st March, 2013)

COMMENTS / AUDIT OBSERVATIONS ON ACCOUNTS OF "RASHTRIYA MADHYAMIK SHIKSHA ABHIYAN, UTTAR PRADESH" FOR THE YEAR ENDED 31st MARCH, 2013

We were mandated the assignment of Statutory Audit of **RASHTRIYA MADHYAMIK SHIKSHA ABHIYAN, UTTAR PRADESH** Project for the F. Y. 2012-13 by the Uttar Pradesh Madhyamik Shiksha Abhiyan Parishad, Uttar Pradesh, Lucknow vide **Letter No. RMSA/4203-11/2013-14** dated **12th July, 2013** in this regard;

We were provided Books of accounts, Manual of Financial Management and Procurement, documents and other information required from SPMU for correct and proper planning of Auditing. We have conducted our audit based on Financial Manual, generally accepted auditing principles and procedures and the financial statements are prepared in the format available with State Project Office as per GOI guidelines

Based on available documents and information, our observations in the form of Audit Report are given here-under:

1. During the financial year 2012-13, summary of funds received from Central Government and Govt. of Uttar Pradesh is as follows :

S.No.	Particulars	Total (₹)
1	Opening balance at the beginning of the financial year (as on 1.4.2012)	196,73,55,140.47
2	Details of funds received during the year	
	Grant from Government of India (GOI)	
	GOI Letter No. F. 1 -64/2011-SCH.1(A) date 14.09.2012	98,26,00,000.00
	GOI Letter No. F.1 -64/2011-Sch.1(B) date 14.09.2012	26,00,00,000.00
	GOI Letter No. F.1-59/2010- Sch.1(B) date 15.06.2012	14,00,00,000.00
	GOI Letter No. F.1-59/2010-Sch.1(A) date 15.06.2012	53,41,00,000.00
	GOI Letter No. F.1-73/2012-RMSA.1(B) date 17.09.2012	7,00,00,000.00
	GOI Letter No. F. 1-73/2012-RMSA.1(A) date 17.09.2012	22,19,62,000.00
	Total Grant from Government of India (a)	2,20,86,62,000.00
	Grant from Government of U.P. (GOUP)	
	GO. No. 363 date 19.04.2012	33,33,33,000.00
	GO No. 723 date 11.05.2012	40,28,87,000.00
	GO No. 464 date 15.07.2012	64,42,12,000.00
	Total Grant from Government of U.P. (b)	1,38,04,32,000.00
	Total Funds Received (a+b)	3,58,90,94,000.00
3	Details of Other Income/Receipts	
	Interest/ Miscellaneous Income	14,74,09,964.63
4	Total fund available (Sl. 1+2+3)	5,70,38,59,105.50
5	Total Expenditure	2,05,76,22,181.92
6	Balance at the end of the year 31.03.2013 (4-5)	3,64,62,36,923.18



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2. Status of the amount received from the Central Govt. and matching grant received from State Govt. under the Centrally Sponsored Programme "Scheme for implementation of RMSA" is as under:

(Rs. In Crores)

Sl. No.	Name of Yojna	Relevant Financial Year	Amount Recd. From Central Govt.	Matching State Share to be received	Amount received till 2011-12 from State	Balance Amount Recd. From State Govt. during 2012-13	Short/ Excess
1	RMSA	2009-10	29.00	9.67	5.00	4.67	
1	RMSA	2010-11	39.33	13.11	4.04	9.07	
2	RMSA	2011-12	214.59	71.53	23.21	48.32	
3	RMSA	2012-13	220.86	73.62		75.98	(2.36)
	Total					138.04	

As per Clause 3 of "Release of Grant" Letter of Govt. of India, State Govt. was to release the proportionate state share within one month from the date of release of central share. It was observed that State Govt. had released balance of its shares pertaining F.Y. 2009-10, 2010-11 and 2011-12 in the year 2012-13.

However, at the end of the year 2012-13, a sum of Rs. 2.37 Crores was received in excess from Govt. of Uttar Pradesh as their share, corresponding to the amount released by the Central Govt. Reconciliation thereof should be made.

3. Comments on funds released to construction agencies-

Amounts advanced to these agencies are given in the following table :-

S. no.	Name of agency	Advance o/s as on 1.4.12	Amt. advanced during F. Y. 2012-13	Amt. utilized/spent as per utilization Certificate/ letter	Amt. o/s as on 31.3.2013
1.	C & D S	11,56,99,000	10,89,08,000	22,46,07,000	Nil
2.	PACFFED	43,57,57,000	6,18,79,000	49,76,36,000	Nil
3.	UPPCL	17,69,87,000	2,54,01,000	20,23,88,000	Nil
4.	UP Shram Avam Nirman Sahkari Sangh	2,25,34,000	2,25,50,000	Nil	4,50,84,000
5.	UPSKNN Ltd.	8,72,20,000	63,14,000	9,35,34,000	Nil

- No Utilization certificate has been received from UP Shram Avam Nirman Sahkari Sangh.
- As detailed above a sum of Rs. 2,25,34,000, advanced to UP Shram Avam Nirman Sahkari Sangh in the Financial year 2011-12 must have been utilized fully or partly by the agency but in absence of Utilization Certificate, expenditure has not been booked. Therefore, expenditure is under stated to the extent of amount expended by the construction agency.
- We observed that the construction agencies have submitted the utilization letters regarding amount utilized/spent by them, instead of detailed Utilization Certificates, it simply states the funds given were utilized. UC's received neither bear any other details like item wise

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expenditure incurred, quality of construction and stage of completion of construction etc. nor any supporting documents like vouchers, bills etc. have been attached. We were explained that the Govt. agencies submit the Utilisation Certificates in this format only and no specific utilization certificate format has been provided. Hence, we have relied upon the Utilisation certificates submitted by the above mentioned Govt. Agencies to verify the expenditure booked in the financial statements.

- d. Up-to-date monitoring/ physical progress report of the construction work, by the monitoring team, if any, was not made available and the financial expenses reported by the construction agencies have not been corroborated with the physical progress.

4. COMMENTS ON FUNDS RELEASED TO NON-CONSTRUCTION AGENCIES :

It was observed that the following funds have been given to the SCERT, DIET & SIEMAT:

Sl. no.	Name of agency	Advance o/s as on 1.4.2012	Amt. advanced during F. Y. 2012-13	Amt. utilized/spent as per utilization letter	Amt. o/s as on 31.3.2013
1.	SCERT	36,96,298	NIL	Nil	36,96,298
2.	DIET	NIL	1,28,000	Nil	1,28,000
3.	SIEMAT	6,37,740	5,52,590	11,01,565	88,765

- a. No Utilization certificates have been received from SCERT & DIET.
- b. As detailed above a sum of Rs. 36,96,298.00, advanced to SCERT in the Financial year 2011-12 must have been utilized fully or partly by the agency but in absence of Utilization Certificate, expenditure has not been booked. Therefore, expenditure is under stated to the extent of amount expended by the agency.
- c. Expenditure booked against the funds released to SIEMAT has been accounted for on the basis of utilization certificate received from the agency, where-in, only the amount expended from F. Y. 2010-11 to 2012-13 has been mentioned and no other details like year wise expenditure item wise expenditure incurred and other details etc. is not mentioned in the U.C. and no supporting documents like vouchers, bills etc. have been attached. Therefore, we are unable to verify the expenditure booked on the basis of Utilisation Certificate.
5. Up-to-date monitoring/ physical progress report of the work by the monitoring team, if any, was not made available and the financial expenses reported by the agencies have not been corroborated with the physical progress.
6. As per Clause no. 4/5 given in the various Letters for release of Grant by GOI, the sanction was accorded subject to the adherence of the terms and conditions contained in the "**Framework for Implementation of the RMSA**". However, the compliance of the following terms and conditions have not been adhered to:
- (i) As per for Clause No. 10.3.1 of Chapter X of the " Framework for Implementation of the RMSA", Concurrent Audit was to be conducted but no information about the appointment of Concurrent Auditor and report there from, if any, was made available.



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- (ii) As per for Clause No. 10.3.5. of Chapter X of the " Framework for Implementation of the RMSA" an Internal Audit and Grievance Cell was to be constituted in the Districts, but no such information regarding constitution of any such cell was made available.
- (iii) As per for Clause No. 10.4 of Chapter X of the " Framework for Implementation of the RMSA" Physical audit of the works undertaken was to be conducted to verify the quality of works and to check that the expenditures incurred have led to the creation of durable assets but no information about the conduct of Physical Audit and report, if any, was made available.
7. As per Clause No. 7 (ix) of the Letter for release of grant by Govt. of India, a register of assets acquired wholly or substantially out of the grant is required to be maintained in the prescribed form and a certified copy of the same is required to be submitted to the Ministry but no such register is being maintained.
8. Interest earned by the construction agencies on the funds released was to be treated as part and parcel of the consideration being given to the construction agencies but interest earned by these agencies has neither been communicated nor recognized at the end of the year in order to regulate the release of grant.
9. A sum of Rs. 1,29,69,284.24 representing the differences in the Opening and Closing Balance between the State and Districts financial statements has been adjusted in the expenditure at the DPO, which needs to be reconciled.
10. Grants received by Rashtriya Madhyamik Shiksha Abhiyan Parishad from Ministry of HRD, Government of India has not been utilized within the time-frame mentioned in the corresponding grant release letters.
11. In absence of necessary information regarding the Recurring/ Non-Recurring Grant and the respective expenditure made there from, we are not able to verify whether Recurring/ Non Recurring Grant have been used for their respective purposes only.
12. An amount of Rs 17,98,39,804 has been paid by UP RMSA to UP Treasury during the year F Y-2012-13 being 75% of the amount paid to teachers employed, as per the statement available on the website (Koshwani) but no supporting documentary evidence regarding this expenditure was available at RMSA and no verification/reconciliation of the claim done at the SPO level was made available. Therefore, we are unable to verify this expenditure.
13. As per the agreement with Shivi Travels Corporation, Shivi Travels Corporation was contracted for arrangement of Taxi for the period (01.09.2010 to 31.08.2011). Extension beyond the time limit was granted for 3 months till 30.11.2011 but services were availed even after 30.11.2011 at the existing terms and conditions but no new tender was floated nor further extension was granted.
14. TDS was not deducted at source from the payments made to construction agency namely UP Shram Avam Nirman Sahkari Sangh (LACFFED) from 20.08.2010 to 17.05.2012 which is in violation of Section 194C of The Income Tax Act, 1961. A sum of Rs 2,25,50,000 was paid to UP Shram Avam Nirman Sahkari Sangh (LACFFED) during F. Y.-2012-13. TDS amounting to Rs. 4.51 lacs was neither deducted nor deposited.



15. No Compliances to the audit observations raised in the previous year's audit report was provided to the audit. Hence, we were unable to verify that various issues/ deficiencies/ observations raised in the previous year's audit reports w.r.t. construction agencies and other matters, were rectified during the year under consideration or not.

16. Interest earned by the construction agencies on the funds released was to be treated as part and parcel of the consideration being given to the construction agencies but interest earned by these agencies have neither been communicated nor recognized at the end of the year in order to regulate the release of grant

17. Following are the common observations as reported by the District auditors in their reports:

(i) Non-Maintenance of Books of Accounts at many SMDCs/ Schools in 62 cases

(ii) Poor Records at the DPMU/SMDC level

The practice of recording the relevant voucher no. with the corresponding entry in cash book is not in force at the District Project Monitoring Units/ SMDC's

Further, records such as Stock Register, Dispatch Register, File Register, Temporary Advance Register, Fixed Assets Register, Journal, Bill Register, Cheque Issue Register etc. If maintained was in a very poor condition.

The system of preparation of periodical Trial Balance, Receipts & Payments Account and Bank Reconciliation Statement is also not in force in any case as far as the SMDCs are concerned.

(iii) Poor Head-wise Monitoring of Expenses by the District Project Offices

A poor system regarding head-wise recording of budgets, utilization of the amount and recording of balances at the SMDCs were observed in many cases. The internal control system to monitor the same at the appropriate level is not very strengthened.

(iv) Cash Payments for Expenditures and no affixation of Revenue Stamp on cash payments

Most of the payments have been made in cash at the SMDC level. It is recommended that wherever possible, payments must be made through account payee cheques only.

It was also observed that revenue stamps are not being affixed on cash payment vouchers of more than Rs. 5,000.00. It is recommended that the system of affixing the revenue stamp on cash payments exceeding the requisite amount must be followed at both the DPO level and SMDC level.

(v) No track of SMDC Balances at the District Project Offices

It was observed during the audit process that the district offices are not maintaining any track record of balance fund available with the SMDCs through their books of accounts. Entire fund disbursed to the SMDCs was being booked as expenditure.

It is recommended that at the time of disbursement of funds to SMDCs, it must be recorded as an advance in the books of District office. Once the utilization certificate is furnished by the SMDC to the District, then only the advance may be booked as expenditure.



(vi) As per point no. 5.7 of financial management manual, a quarterly expenditure Statement showing the allotment and expenditure under each intervention shall also be prepared and submitted to the State Project coordinator by the DPO but no such statement was prepared by DPO.

(vii) Non-adherence to the advanced based accounting system

As per point no. 5.23.1 of financial management manual, all funds released to School level units should initially be classified as advances and the same indicated as such in the books of accounts. These advances should be adjusted based on the expenditure Statements/ utilization certificates of having been spent the funds. Advances, if not actually spent for which accounts have not been settled, should be shown as advances and not as expenditure. This guideline is not followed by the DPOs and all funds released to SMDCs are treated as expenditure and moreover, advance register is also not maintained. The Utilization Certificates/ expenditure statements were not collected timely from the SMDCs. However, at the time of preparing the financial statement at year end, balance amount in the books of the SMDC's is recognized as unadjusted advance.

(viii) Non-compliance of the provisions of Chapter XVII-B of the Income Tax Act, 1961 at District Project Offices

Cases were observed in 16 districts regarding non-compliance to the provisions of Chapter XVII-B of the Income Tax Act, 1961 regarding deduction of tax at source.

(ix) Irregularities in the follow-up of procurement procedures

Cases were observed in 9 districts for non follow-up of the procurement procedure at several SMDC's

(x) Current A/c was opened instead of Saving Bank A/C at various SMDC's.

(xi) At various SMDCs Saving Bank A/C was opened in a non-nationalized bank.

(xii) In several cases at the SMDCs level, the purchases were made from unregistered Dealers.

For **O.P.TULSYAN & CO.**

Chartered Accountants

Lead Auditor Firm



(CA S. K. Agarwal)

Partner

Membership No.044173

FRN: 500028 N

Dated: 12th May 2014

Place: Lucknow



O.P.TULSYAN & CO.
CHARTERED ACCOUNTANTS

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MANAGEMENT REPORT

MANAGEMENT REPORT ON ACCOUNTS OF "RASHTRIYA MADHYAMIK SHIKSHA ABHIYAN, UTTAR PRADESH" FOR THE YEAR ENDED 31st MARCH, 2013

We had been mandated the assignment of Statutory Audit of, **RASHTRIYA MADHYAMIK SHIKSHA ABHIYAN, UTTAR PRADESH**, Project for the F.Y. 2012-2013 by The Uttar Pradesh Madhyamik Shiksha Abhiyan Parishad, Uttar Pradesh, Lucknow vide Letter No. RMSA/4203-11/ 2013-14 dated 12th July, 2013. As per the requirement of TOR, "MANAGEMENT LETTER" on the accounts of RASHTRIYA MADHYAMIK SHIKSHA ABHIYAN, UTTAR PRADESH" for the year ended 31st March, 2013 is as under:

1. Status of the amounts received from the Central Govt. and matching grants received from State Govt. under the Centrally Sponsored Programme "Scheme for implementation of RMSA"

(Rs. In Crores)

Sl. No.	Name of Yojna	Relevant Financial Year	Amount Recd. From Central Govt.	Matching State Share to be received	Amount received till 2011-12 from State	Balance Amount Recd. From State Govt. during 2012-13	Short/ Excess
1	RMSA	2009-10	29.00	9.67	5.00	4.67	
1	RMSA	2010-11	39.33	13.11	4.04	9.07	
2	RMSA	2011-12	214.59	71.53	23.21	48.32	
3	RMSA	2012-13	220.86	73.62		75.98	(2.36)
	Total					138.04	

As per Clause 3 of "Release of Grant" Letter of Govt. of India, State Govt. was to release the proportionate state share within one month from the date of release of central share. It was observed that State Govt. had released balance of its shares pertaining F.Y. 2009-10, 2010-11 and 2011-12 in the year 2012-13.



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However, at the end of the year 2012-13, a sum of Rs. 2.36 Crores was received in excess from Govt. of Uttar Pradesh as their share, corresponding to the amount released by the Central Govt. Reconciliation thereof should be made.

2. Interest earned by the construction agencies on the funds released was to be treated as part and parcel of the consideration being given to the construction agencies but interest earned by these agencies have neither been communicated nor recognized at the end of the year in order to regulate the release of grant.
3. We have observed that most of the construction agencies have not submitted the utilization certificates regarding amount utilized/spent by them. Instead of Utilization Certificates, Progress Report/utilization letters have been submitted by construction agencies. Further, construction agencies have not mentioned in detail the quantum of work and the particulars of work done by them. From the overview of the remarks given in the Utilization Letters submitted by the construction agencies it can be very well observed that how carelessly and casually the utilization of the funds have been submitted.
4. It is suggested that a standard format of Utilization Certificate, to be submitted by the construction agencies, should be prepared and they should be asked to submit the utilization of funds in the prescribed format so that authentic and fruitful information about the expenditure reported by these agencies could be obtained and correct expenses may be booked in the financial statements accordingly.
5. Excess provision made in the previous year ended 31st March, 2011 of Rs 4,60,789.00 in accounts payable suppliers head and TDS payable head has been reversed during the financial year under review.
6. As per Clause 5 of section 194C, no deduction shall be made from the amount of any sum credited or paid or likely to be credited/ paid to the account of , or to , the contractor, if such sum does not exceed Rs 30,000.00 but the same has been deducted in case of M/S Murari Lal Caterers for catering.
7. An amount of Rs 17,98,39,804 has been paid by UP RMSA to UP Treasury during the year F Y- 2012-13 being 75% of the amount paid by them to teachers employed, as per the statement available on the website (Koshwani) but no supporting documentary evidence regarding this expenditure was available at RMSA. Therefore, we are unable to verify this expenditure.
8. On account of non-payment of electricity bill on monthly basis, a sum of Rs 2,073.76 has been paid towards lat payment surcharge. Therefore, it is suggested that electricity bill be paid on monthly basis.
9. As per Section 194C , Tax should be deducted at source in case of work where , Work shall include –
 - a. Advertising



- b. Broadcasting and telecasting including production of programmes for such broadcasting or telecasting
- c. Carriage of goods or passengers by any mode of transport other than railways.
- d. Catering
- e. Manufacturing or supplying a product according to the requirement or specification of a customer by using material purchased from such customer.

Contrary to the above clause, TDS has been deducted on purchase of Fixed Assets and stationery.

10. Security deposit amounting to Rs 30,000 received from contractors during February, 2011 is appearing in the balance sheet , but party wise details of Rs. 20,000/- is not available. Further, no satisfactory explanation was given for non-refunding of the security deposit.
11. An Advance of Rs 29,593.00 is appearing in the books since April 2011 in the name of Ram Ravat, who was looking after conveyance Expenses. In this regard we were explained that Mr Ram Ravat has left the job of RMSA and the expenses where incurred in the FY 2010-11, but the adjustment was not made in the books till 2011-12. Now the adjustment entry passed and advance adjusted. However, vouchers and bills etc. were not produced to us for verification.
12. Debit Balance of Rs 3,154.00 is appearing in the name of Ms Shrasty Computers on account of excess payment for data feeding work since 25.05.2011.
13. An advance of Rs. 52,18,862/- was made to M/s U. P. Development Corporation Ltd. on 12.01.2011 for purchase of fixed asset but in spite of receipt of fixed assets, advance was appearing in the name of U. P. Development Corporation Ltd as on 31.3.2012. Same has been capitalized during the year under review.
14. As per the agreement with Shivi Travels Corporation, Shivi Travels Corporation was contracted for arrangement of Taxi for the period (01.09.2010 to 31.08.2011). Extension beyond the time limit was granted for 3 months till 30.11.2011 but services were availed even after 30.11.2011 at the existing terms and conditions but no new tender was floated nor further extension was granted.
15. As per Clause No. 7 (ix) of the Letter for release of grant by Govt. of India, a register of assets acquired wholly or substantially out of the grant is required to be maintained in the prescribed form and a certified copy of the same is required to be submitted to the Ministry but no such register is being maintained.
16. Utilization certificates have not been received from SCERT , DIET & UP Shram Avam Nirman Sahkari Sangh (LACFFED).



17. No Report on Physical monitoring of work being received from districts/divisions was provided to us. Therefore we are unable to comment upon the same
18. Bank balance confirmation certificates as on 31.03.2013 regarding funds of RMSA held in bank accounts was not made available.
19. A sum of Rs. 1,29,69,284.24 representing the differences in the Opening and Closing Balance between the State and Districts financial statements has been adjusted in the expenditure at the DPO.
20. A cheque amounting to Rs 2000 was issued on 11th Oct,2010 but the same has not still been presented for payment ,therefore the amount should be accounted for in the books and the bank balance should be increased by Rs 2000.00.
21. At the District Mau- As per UC dated August 2012, value of total work done was of Rs. 37.64 lacs whereas as per UC dated 23/01/2013 value of work done was of Rs. 38.81 lacs. The work was given to M/s Manoj Construction on back to back contract by UPPCL against the norms. This matter needs to be investigated.
22. Following are the common observations as reported by the District auditors in their reports

(i) Non-Maintenance of Books of Accounts at many SMDCs

It has been noticed by district auditors that many SMDCs are not maintaining any books of accounts such as Cash Book, Head-wise Ledger, Stock Register, Trial Balance, Dispatch Register, File Register, Temporary Advance Register, Fixed Assets Register, Bank Reconciliation Statement, Journal, Ledger, Bill Register, Cheque Issue Register, etc. Only a voucher file and a bank account pass book are being maintained. This has been observed at following SMDCs

Ggic Maharajganj , Ghc Semra Chandoli, Smdc Beltikra/ Ghc Rajhi, Ghc Harnahi, Ghc Bansgaon, Ghc Navapar/ Ghc- Katai Bharpurva/ Ggic Hata Kushinagar/ Ghc Severhi, Gc Basdila Pandey/Ggic Ading/ Ghs Husaini, Ghs Visavali, Gic Mathura, Gic Farah/ Datheda, Ggic Bhaisi, Shamli/ Awalkheda/ Ggic RATHERA, Ghs Dalipur Sathni, Ghs Angotha/ Gic Jasrana/ Ghs Gangiri, Ggic Iglas, Gic Piloht, Ggic Chandaula/ Ggic Bahora, Ggic Kashganj, Ghs Kasaun, Ghs Mahamai/ Ggic Lalgari, Ghs Kusiati, Ghs Kasaun, Ghs Mahamai/ Ghs Bastoi, Ghs Mai, Ghs Badai/ Ghs Jharokalan, Ghs Chatra, Ghs Ikdira, Ghs Madhuban, Gic Anpara, Ghs Chanani, Gic Duddhi, Ghs Bhusaulia, Ghs Chakria, Ghs Sagobandh etc./ Ggic Kachwan, Ghs Toshwan, Ghs Newadia, Ghs Chetganj, Ghs Bharuhana/ Balrampur, Poraikala, Bhakura, Ggic Jaunpur, Pariyawa/ Dighwat, Lauwari kala-ghs, Konia ghs,

(ii) Poor Records at the DPMU/SMDC level

The practice of recording the relevant voucher no. with the corresponding entry in cash book is not in force at the District Project Monitoring Units/ SMDC's



Further, records such as Stock Register, Dispatch Register, File Register, Temporary Advance Register, Fixed Assets Register, Journal, Bill Register, Cheque Issue Register etc. If maintained was in a very poor condition.

The system of preparation of periodical Trial Balance, Receipts & Payments Account and Bank Reconciliation Statement is also not in force in any case as far as the SMDCs are concerned.

(iii) Poor Head-wise Monitoring of Expenses by the District Project Offices

A poor system regarding communication of instructions for head-wise utilization of the amount sanctioned to SMDCs has been observed at the District Project Offices. In many cases, instructions for head-wise utilization of the amount sanctioned to SMDCs were not properly and timely communicated to the concerned unit.

Even where the instructions were properly communicated, the expenses at the SMDC level were still not incurred according to the allotted budget heads. No importance seems to have been paid to the instructions from the District Project Office.

Further, head-wise monitoring of expenses by the District Project Offices was also poor. Monitoring of expenses vis-a-vis actual utilization has not been done by the DPO while obtaining the Utilization Certificates from the recipient agencies. Consequently, the Utilization Certificates obtained from the SMDCs do not represent bifurcation of the expenditure into proper budget-heads and there have been various inter-changes in the allocation and utilization of funds under various components of budgets released during the year as well as against the opening balance. Therefore, for the ease of preparation of records at the district level, the entire expenditure incurred by the SMDCs has been considered against a consolidated head of School Grant.

(iv) Cash Payments for Expenditures and no affixation of Revenue Stamp on cash payments

Most of the payments have been made in cash at the SMDC level. It is recommended that wherever possible, payments must be made through account payee cheques only.

It was also observed that revenue stamps are not being affixed on cash payment vouchers of more than Rs. 5,000.00. It is recommended that the system of affixing the revenue stamp on cash payments exceeding the requisite amount must be followed at both the DPO level and SMDC level.

(v) No track of SMDC Balances at the District Project Offices

It was observed during the audit process that the district offices are not maintaining any track record of balance fund available with the SMDCs through their books of accounts. Entire fund disbursed to the SMDCs was being booked as expenditure.

It is recommended that at the time of disbursement of funds to SMDCs, it must be recorded as an advance in the books of District office. Once the utilization certificate is furnished by the SMDC to the District, then only the advance may be booked as expenditure.



(vi) As per point no. 5.7 of financial management manual, a quarterly expenditure Statement showing the allotment and expenditure under each intervention shall also be prepared and submitted to the State Project coordinator by the DPO but no such statement was prepared by DPO.

(vii) Non-adherence to the advanced based accounting system

As per point no. 5.23.1 of financial management manual, all funds released to School level units should initially be classified as advances and the same indicated as such in the books of accounts. These advances should be adjusted based on the expenditure Statements/ utilization certificates of having been spent the funds. Advances, if not actually spent for which accounts have not been settled, should be shown as advances and not as expenditure. This guideline is not followed by the DPOs and all funds released to SMDCs are treated as expenditure and moreover, advance register is also not maintained. The Utilization Certificates/ expenditure statements were not collected timely from the SMDCs. However, at the time of preparing the financial statement at year end, balance amount in the books of the SMDC's is recognized as unadjusted advance.

(viii) Non-compliance of the provisions of Chapter XVII-B of the Income Tax Act, 1961 at District Project Offices

In the following districts, the provisions of Chapter XVII-B of the Income Tax Act, 1961 regarding deduction of tax at source have not been followed by the District Project Offices. Common instances for such irregularity include non-deduction of tax from salary payments to the DPO officials.

Jaunpur, Gazipur, Varanasi, Sonebhadra, Chandauli, Mirzapur, Barabanki, Sultanpur, Amethi, Lucknow, Basti, Ballia, Azamgarh, Sant Kabir Nagar, Siddhartha Nagar, Mau.

(ix) Irregularities in the follow-up of procurement procedures

At many SMDCs, no procurement procedure has been followed at all. While at other SMDCs, where procurement has been done after the approval of the committee, post-purchase verification of goods, stock entry etc. has not been done.

Even at the District Project Offices, irregularities have been noticed in the up of procurement procedures in the following districts namely Gorakhpur, Deoria, Maharajganj, Kushinagar, Balrampur, Shrawasti, Ambedkar Nagar, Ballia, Azamgarh.

(x) Current A/c was opened instead of Saving Bank A/C at the following Districts :-

Ggic Swar, Ggic Narpat Nagar, Gic Ashok Nagar/ Ggic Sirsi, Gic Adalpur, Ghss Bahoranpur, Ghss Lehrawan, Ggic Rampur Gogher, Ghss Devapur, Ghss Harthala, Ghss Madala Fatehpur, Ghss Beruni/ Gic Piltah, Ggic Lai, Ghs Khurd Khera/ Ghss Hasanpur Katiya, Ghs Chaandra, Ghs Deoti.



(xi) At various SMDCs Saving Bank A/C was opened in a non-nationalized bank. Names of such SMDCs are :-

Ggic Swar, Ggic Narpat Nagar, Gic Ashok Nagar/ Ggic Sirsi, Gic Adalpur, Ghss Bahoranpur, Ghss Lehrawan, Ggic Rampur Gogher, Ghss Devapur, Ghss Harthala, Ghss Madala Fatehpur, Ghss Beruni/ Gic Piltah, Ggic Lai, Ghs Khurd Khera/ Ghss Hasanpur Katiya, Ghs Chaandra, Ghs Deoti.

(xii) At the following SMDCs, purchases were made from unregistered Dealers. The respective SMDCs are :-

Haraipur, Ara Distance, Jafarabad, Ggic Jaunpur, Ghs Sikandara/ Gic Rajkeeya Queens, Malahiaya Varanasi, Ggic Zakhini, Tikri, Thatra/ Moudha, Ggic Naripanchdevra, Sadat.

For O.P. TULSYAN & CO.

(Chartered Accountants)

Lead Auditor Firm



(CA S.K. Agarwal)

Partner

Membership No.044173

FRN: 500028 N

Dated: 12th May 2014

Place: Lucknow

UTTAR PRADESH RASTRIYA MADHYAMIK SHIKSHA ABHIYAN (UP RMSA)
SHIKSHA NIDESHALAYA
18, PARK ROAD, LUCKNOW (U.P.)

BALANCE SHEET AS ON 31ST MARCH 2013

LIABILITIES	Sch No.	Amount (Rs) Current Year	Amount (Rs) Previous Year	ASSETS	Sch No.	Amount (Rs) Current Year	Amount (Rs) Previous Year
GRANT/FUND ACCOUNT Opening Balance as on 01-Apr-2012 Add: Grant from Government of India Add: Grant from Government of U.P.		1,982,115,761.77 2,208,662,000.00 1,380,432,000.00		FIXED ASSETS	A	22,602,243.30	15,251,410.30
		5,571,209,761.77		LOAN & ADVANCES	C	3,936,257.00	
		1,902,517,089.29		- Advance to Institutions & Others	B	45,084,000.00	
Less: Grant/Fund utilized transferred to Fund Account			1,982,115,761.77	- Advance to Construction Agencies	G	144,726,603.71	193,746,880.71
				- Advance to District Units & Others			912,889,533.29
				Fund in Transit			
				- RMSA - DPO		0.00	12,225,310.00
CURRENT LIABILITIES	D	146,474.00	490,789.00	CLOSING BALANCES AS ON 31.03.2012	E	2,485,909,429.23	149,608,904.08
				- Cash & Bank Balance at DPOs	E	966,580,634.24	892,631,393.10
				- Cash & Bank Balance SPO		3,452,490,062.47	
TOTAL		3,668,839,166.48	1,982,606,550.77	TOTAL		3,668,839,166.48	1,982,606,550.77

Significant Accounting Policies and Notes on Accounts as per Schedule 'H'
Schedule A to H form integral part of the Project Financial Statements (PFS).

As per report of even date attached
For O. P. TULSYAN & CO.

(Chartered Accountants)

CAS.K. AGRAWAL.

Partner

Member Ship No. 044173

Date : 12.05.2014

Place: Lucknow



STATE PROJECT DIRECTOR

RMSA U.P.

F.C.

UTTAR PRADESH RASTRIYA MADHYAMIK SHIKSHA ABHIYAN (UP RMSA)
SHIKSHA NIDESHALAYA
18, PARK ROAD, LUCKNOW (U.P.)

RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2013

RECEIPT	Sch. Ref	Amount (Rs) Current Year	Amount (Rs) Previous Year	PAYMENT	Sch. Ref	Amount (Rs) Current Year	Amount (Rs) Previous Year
To Opening Balances & Adv. as on 1st April 2012							
Cash & Bank Balance DPO		149,608,904.08		By Fixed Assets	A	7,350,833.00	2,085,035.00
Cash & Bank Balance SPO		892,631,393.10		By Expenditure at District and SMDC Level	F	834,144,274.06	92,579,319.40
To Opening Balances & Adv. as on 1st April 2012				By Expenses Incurred at State Level	F	196,860,509.86	39,162,777.30
To Advance to District Units & Others		65,086,846.29	65,086,846.29	By Expenses Incurred Construction Agencies	B	1,018,165,000.00	1,086,850,000.00
To Advance to Institutions & Others	C	9,605,687.00	9,605,687.00	By Expenses Incurred Institution & Others	C	1,101,565.00	7,857,352.00
To Advance to Construction Agencies	B	838,197,000.00	838,197,000.00			2,050,271,348.92	410,526.70
To Fund in Transit							
RMSA - DPO		12,225,310.00	12,225,310.00				
To Receipt from							
- Grant from Government of India		2,208,662,000.00			C	3,936,257.00	
- Grant from Government of U.P.		1,380,432,000.00	3,589,094,000.00		B	45,084,000.00	
- Funds Transferred from Model School Varanasi			0.00		G	144,726,603.71	193,746,880.71
To Other Receipt:							
- Interest received SPO		55,616,249.00		By Fund in Transit			
- Interest received DPO		82,488,652.67		- RMSA - DPO		0.00	12,225,310.00
- Miscellaneous Income SPO		11,000.00		By Closing Bank Balance As on 31.03.2013			
- Miscellaneous Income DPO		9,197,588.96	147,293,450.63	- Cash & Bank Balance at DPOs	E	2,485,909,428.23	
- Adjustment in Opening Balances of Districts with State			0.00	- Cash & Bank Balance SPO	E	966,580,634.24	3,452,450,062.47
Current liability at DPO		116,474.00	116,474.00				1,042,240,297.18
TOTAL		5,703,859,105.10	3,196,300,150.87	TOTAL		5,703,859,105.10	3,196,300,150.87

Significant Accounting Policies and Notes on Accounts as per Schedule 'H' Schedule A to H form integral part of the Project Financial Statements (PFS). As per report of even date attached

For O. P. TULSYAN & CO.
(Chartered Accountants)



CA S.K. AGRAWAL
Partner
Member Ship No. 044173
Date : 12.05.2014
Place: Lucknow

STATE PROJECT DIRECTOR
RMSA U.P.

UTTAR PRADESH RASTRIYA MADHYAMIK SHIKSHA ABHIYAAN (UP RMSA)
SHIKSHA NIDESHALAYA
18, PARK ROAD, LUCKNOW (U.P.)

INCOME AND EXPENDITURE FOR THE YEAR ENDED ON 31ST MARCH 2013

EXPENDITURE	Sch. Ref	Amount (Rs) Current Year	Amount (Rs) Previous Year	INCOME	Sch Ref	Amount (Rs) Current Year	Amount (Rs) Previous Year
To Expenditure at District and SMDC Level							
- Civil Work	F	629,189,610.00		By Interest received SPO	55,616,249.00		
- School Grant	F	59,789,881.99		By Interest received DPO	82,468,652.67		
- Minor Repair	F	11,008,057.00		By Miscellaneous Income SPO	471,789.00		
- In Service Teachers Training	F	6,082,611.00		By Miscellaneous Income DPO	9,197,568.96	147,754,279.63	35,920,626.25
- MMER	F	120,106,318.57					
- Other(Preparatory Activities)	F	7,967,795.50	834,144,274.06	By Grant/Fund utilized transferred to Fund Account		1,902,517,059.29	1,190,526,822.45
To State Level							
MMER	F	196,860,509.86					
Expenditure at initiation & Others	F	1,101,565.00					
Civil Work	B	1,018,165,000.00	1,216,127,074.86				
TOTAL			2,050,271,348.92	TOTAL		2,050,271,348.92	1,226,449,448.70

Significant Accounting Policies and Notes on Accounts as per Schedule 'H' Schedule A to H form integral part of the Project Financial Statements (PFS).

As per report of even date attached

For O. P. TULSYAN & CO.

(Chartered Accountants)



CAS K. AGRAWAL
Partner
Member Ship No. 044173
Date : 12.05.2014

Place: Lucknow

STATE PROJECT DIRECTOR
RMSA U.P.

UTTAR PRADESH RASTRIYA MADHYAMIK SHIKSHA ABHIYAAN (UP RMSA)
SHIKSHA NIDESHALAYA
18, PARK ROAD, LUCKNOW (U.P.)

DETAILS OF FIXED ASSETS AS ON 31ST MARCH 2013

Schedule 'A'

Figures in Rs.

Sl. No.	Particulars	Opening Balance 01-04-2012	Purchased During the Year/(Capitalised during the year)	Disposed off During the Year	Closing Balance as on 31-03-2013
1	Furniture	1,154,986.00	22,482.00	0.00	1,177,470.00
2	Equipments	13,631,309.30	32,517.00	-	13,663,826.30
3	Computers	465,113.00	7,295,834.00	0.00	7,760,947.00
	TOTAL	15,251,410.30	7,350,833.00	0.00	22,602,243.30

Schedule 'B'

STATEMENT SHOWING BALANCES OF ADVANCE TO CONSTRUCTION AGENCIES

Figures in Rs.

Sl. No.	Particulars	Opening Advance 01-04-2012	Amount Sent During the Year	Amount Bank Interest	Expenditure During the Year	Refund/Receipt from the Office	Closing Advance as on 31-03-2013
1	Construction & Design Jal Nigam (C & DS)	115,699,000.00	108,908,000.00	0.00	224,607,000.00	0.00	0.00
2	PACFEED	435,757,000.00	61,879,000.00	0.00	497,636,000.00	0.00	0.00
3	UP Labour & Construction Co-Operative Federation Ltd.	22,534,000.00	22,550,000.00	0.00	0.00	0.00	45,084,000.00
4	Uttar Pradesh Project Corporation Ltd. (UPPCL)	176,987,000.00	25,401,000.00	0.00	202,388,000.00	0.00	0.00
5	U.P. Social Welfare Construction Corporation Ltd.	87,220,000.00	6,314,000.00	0.00	93,534,000.00	0.00	0.00
	TOTAL	836,197,000.00	225,052,000.00	0.00	1,018,165,000.00	0.00	45,084,000.00



DETAILS OF ADVANCES TO INSTITUTIONS & OTHERS AS ON 31ST MARCH 2013

Schedule 'C'
Figures in Rs.

Sl. No.	Particulars	Opening Advance 01-04-2012	Amount Sent During the Year	Amount Bank Interest	Expenditure During the Year	Refund/Receipt from the Office	Closing Advance as on 31-03-2013
1	UP Development System Corporation	5,218,862.00	1,886,844.00		7,105,706.00		0.00
2	Sri Ram Ravat	29,593.00	0.00		29,593.00		0.00
3	Advanc to Umashankar	15,040.00	175,411.00		190,451.00		0.00
4	CIMET Allahabad	637,740.00	552,590.00		1,101,565.00		88,765.00
5	SCERT Lucknow	3,696,298.00	0.00		0.00		3,696,298.00
6	Advance to Monika Singh	5,000.00	0.00		0.00		5,000.00
7	CDFA Lucknow	0.00	0.00		0.00		0.00
8	Shristi Computers	3,154.00	0.00		0.00		3,154.00
9	Anuradha Singh	0.00	15,040.00		0.00		15,040.00
10	DIET Lucknow	0.00	128,000.00				128,000.00
11	Tally Solution	0.00					0.00
12	UP Rajya Sanskrit Shiksha Parishad Lko	0.00					0.00
TOTAL		9,605,687.00	2,757,885.00	0.00	8,427,315.00	0.00	3,936,257.00

Schedule 'D'

DETAILS OF CURRENT LIABILITIES AS ON 31ST MARCH 2013

Figures in Rs.

Sl. No.	Particulars	Opening Balance 01-04-2012	Raised during the year	/Reversed during the year (Miscellaneous Income)	Paid	Closing Balance as on 31-03-2013
1	Account Payable Suppliers	451,331.00		451,331.00		-
2	Security Deposit	30,000.00			10,000.00	20,000.00
3	TDS Payable	9,458.00		9,458.00		-
4	Current Liability at Ghaziabad		126,474.00			126,474.00
TOTAL		490,789.00	126,474.00	460,789.00	10,000.00	146,474.00



UTTAR PRADESH RASTRIYA MADHYAMIK SHIKSHA ABHIYAAN (UP RMSA)
SHIKSHA NIDESHALAYA
18, PARK ROAD, LUCKNOW (U.P.)

Schedule 'E'

DETAILS OF CASH & BANK BALANCES AT DPO AS ON 31ST MARCH 2013

Figures in Rs.

Sl.No.	Name of Districts	DPO	Sl.No.	Name of Districts	DPO
1	Agra	52,967,296.00		Balance B/F	1,390,926,666.49
2	Aligarh	30,853,694.00			
3	Allahabad	30,211,550.00	46	Lakhimpur Kheri	72,627,207.00
4	Ambedkar Nagar	42,506,888.00	47	Lalitpur	44,063,723.00
5	Auraiya	26,598,588.00	48	Lucknow	56,665,594.00
6	Azamgarh	17,646,959.00	49	Maharajganj	54,969,380.00
7	Badaun	29,927,908.00	50	Mahoba	32,822,564.00
8	Bagpat	24,792,471.00	51	Mainpuri	31,456,966.00
9	Bahraich	34,623,338.00	52	Mathura	42,309,979.00
10	Balia	53,115,750.50	53	Mau	28,507,392.00
11	Balrampur	30,943,000.00	54	Meerut	30,987,810.00
12	Banda	58,156,760.00	55	Mirzapur	62,738,295.00
13	Barabanki	61,307,770.00	56	Moradabad	28,397,411.90
14	Bareilly	6,306,178.00	57	Muzaffar Nagar	16,697,081.00
15	Basti	35,184,569.00	58	Pilibhit	21,742,085.60
16	Bhadohi	67,777,294.00	59	Pratapgarh	46,041,798.00
17	Bijnor	55,191,221.00	60	Raebareilly	32,485,504.00
18	Bulandshahar	53,024,187.00	61	Ramabai Nagar	29,344,236.00
19	C.S.M. Nagar	37,136,064.00	62	Rampur	52,651,419.00
20	Chandauli	37,208,631.50	63	Saharanpur	23,049,944.00
21	Chitrakoot	18,867,548.00	64	Sant Kabir Nagar	34,840,191.00
22	Deoria	30,425,302.00	65	Shahjahanpur	54,623,856.00
23	Etah	29,614,148.00	66	Shravasti	30,939,497.00
24	Etawah	17,434,708.00	67	Siddharth Nagar	37,580,388.24
25	Faizabad	32,078,198.00	68	Sitapur	37,298,274.00
26	Farrukhabad	4,944,331.00	69	Sonbhadra	59,827,799.00
27	Fatehpur	30,955,897.49	70	Sultanpur	28,407,685.00
28	Firozabad	25,138,954.00	71	Unnao	38,655,945.00
29	Gautam Budh Nagar	7,030,863.00	72	Varanasi	65,250,737.00
30	Ghaziabad	21,010,969.00	TOTAL		2,485,909,428.23
31	Ghazipur	30,910,183.00			
32	Gonda	23,279,326.00			
33	Gorakhpur	33,997,760.00			
34	Hamirpur	27,136,454.00			
35	Hardoi	28,412,605.00			
36	Hathras	7,060,782.00			
37	J.P. Nagar	13,687,297.00			
38	Jalaun	38,481,608.00			
39	Jaunpur	51,894,431.00			
40	Jhansi	17,294,411.00			
41	Kannauj	39,247,335.00			
42	Kanpur Nagar	23,742,812.00			
43	Kashiram Nagar	3,611,492.00			
44	Kaushambi	25,552,633.00			
45	Kushi Nagar	23,636,502.00			
Balance C/F		1,390,926,666.49			

SUMMARY OF CLOSING BALANCE AS ON 31-MARCH-2013

Cash & Bank Balance RMSA - SPO	
PNB, LUCKNOW	946,085,921.40
UBI LUCKNOW	20,494,712.84
SUB TOTAL (A)	966,580,634.24
Cash & Bank Balance at RMSA - DPOs	
SUB TOTAL (B)	2,485,909,428.23
GRAND TOTAL (A+B)	6,904,980,124.94



Sl. No.	Name of Expenses	Amount (Rs)
	Expenditure at District and SMDC Level	
A	Civil Work	
1	Addl. Class Room	159,090,546.00
2	Science lab	17,693,445.00
3	Art and Craft Room	33,531,396.00
4	Library	35,513,879.00
5	Toilet	12,524,000.00
6	Drinking Water facility	1,402,500.00
7	Constrcution/ Upgradation of School Buildings	369,433,844.00
	Total Civil Work	629,189,610.00
B	School Grant	72,759,166.23
	Less Difference/ Excess Expenses Adjustment	12,969,284.24
	Sub Total "C"	59,789,881.99
C.	Minor Repair	11,008,057.00
D.	In Service Teachers Training	6,082,611.00
E	MMER	
	Salary	103,791,391.27
	TA/DA	2,495,676.10
	Furniture	1,805,043.00
	Misc. Expenses	3,371,561.00
	Annual Plan/ Budget	316,522.00
	Stationary	264,343.00
	Contingency	3,072,871.20
	Tour	515,170.00
	POL	737,924.00
	Office Expenses	3,735,817.00
	Total MMER Expenses	120,106,318.57
F.	Other(Preparatory Activities)	7,967,795.50
	Expense at District level	834,144,274.06
	Expenses at State Level	
G	Recurring Grant	
	Reimbursement of salary	179,839,804.00
H	MMER :	
1	Advertisement	158,229.00
2	Audit Fee	1,250,065.00
3	Bank Charges	4,957.50
4	Contingency	547,925.00
5	Electricity Bill	183,757.00
6	Miscellaneous Exp.	27,633.00
7	Printing & Stationary	350,795.00
8	Salary A/c	11,678,917.00
9	Tally Software	56,180.00
10	Telephone	435,753.36
11	Travelling Exp.	142,093.00
12	Vehicle on Hire	1,627,370.00
13	Computer software	438,090.00
14	Office Expenses	118,941.00
	Total of MMER	17,020,705.86
	Total Expenses at SPO	196,860,509.86
	Grand Total	1,031,004,783.92



UTTAR PRADESH RASTRIYA MADHYAMIK SHIKSHA ABHIYAAN (UP RMSA)
SHIKSHA NIDESHALAYA
18, PARK ROAD, LUCKNOW (U.P.)

Schedule 'G'

STATEMENT OF ADVANCES OF THE DISTRICTS AS ON 31ST-MARCH-2013

Figures in Rs.			Figures in Rs.		
Sl.No.	Name of Districts	Amount	Sl.No.	Name of Districts	Amount
1	Agra	2,292,940.70		Balance B/F	61,387,514.84
2	Aligarh	3,216,273.00	46	Lakhimpur Kheri	1,279,093.00
3	Allahabad	1,741,249.50	47	Lalitpur	79,799.00
4	Ambedkar Nagar	870,032.00	48	Lucknow	1,775,189.20
5	Auraiya	1,078,107.00	49	Maharajganj	1,101,624.00
6	Azamgarh	995,229.00	50	Mahoba	-
7	Badaun	509,985.00	51	Mainpuri	1,101,094.00
8	Bagpat	1,931,085.00	52	Mathura	2,460,708.60
9	Bahraich	1,355,721.00	53	Mau	404,713.00
10	Balia	974,421.00	54	Meerut	1,665,052.82
11	Balrampur	29,000.00	55	Mirzapur	2,632,064.00
12	Banda	-	56	Moradabad	8,551,860.40
13	Barabanki	1,687,741.00	57	Muzaffar Nagar	522,547.00
14	Bareilly	922,398.00	58	Pilibhit	1,244,743.00
15	Basti	429,502.30	59	Pratapgarh	1,747,514.50
16	Bhadohi	1,599,286.00	60	Raebareilly	3,292,406.00
17	Bijnor	2,018,400.20	61	Ramabai Nagar	637,409.00
18	Bulandshahar	446,212.80	62	Rampur	744,990.95
19	C.S.M. Nagar	658,492.00	63	Saharanpur	1,111,444.00
20	Chandauli	1,599,268.00	64	Sant Kabir Nagar	-
21	Chitrakoot	-	65	Shahjahanpur	1,175,371.00
22	Deoria	612,361.00	66	Shravasti	875,675.00
23	Etah	1,055,374.96	67	Siddharth Nagar	-
24	Etawah	3,348,352.00	68	Sitapur	4,835,599.00
25	Faizabad	1,305,015.00	69	Sonbhadra	1,399,249.14
26	Farrukhabad	438,855.00	70	Sultanpur	1,018,209.00
27	Fatehpur	1,344,390.00	71	Unnao	740,270.00
28	Firozabad	312,221.59	72	Varanasi	1,802,463.26
29	Gautam Budh Nagar	29,755.86	TOTAL		103,586,603.71
30	Ghaziabad	248,602.00	Advance for Civil Work at DPO ason 31.03.2013		
31	Ghazipur	2,709,328.50	Sl.No.	Name of Districts	Amount
32	Gonda	460,425.00	1	Aligarh	15,518,500.00
33	Gorakhpur	1,051,055.00	2	Etah	5,068,000.00
34	Hamirpur	-	3	Rampur	20,553,500.00
35	Hardoi	1,193,660.00		Total	41,140,000.00
36	Hathras	772,158.00			
37	J.P. Nagar	16,204,565.35			
38	Jalaun	979,636.00			
39	Jaunpur	1,535,779.40			
40	Jhansi	699,425.68			
41	Kannauj	1,081,938.00			
42	Kanpur Nagar	531,089.00			
43	Kashiram Nagar	248,324.00			
44	Kaushambi	644,956.00			
45	Kushi Nagar	224,904.00			
	Balance C/F	61,387,514.84			



RASHTRIYA MADHYAMIK SHIKSHA ABHIYAN (RMSA)

**IMPLEMENTED BY THE UTTAR PRADESH MADHYAMIK SHIKSHA ABHIYAN PARISHAD, UTTAR PRADESH,
LUCKNOW**

**(Schedule-“ H ” the Significant Accounting Policies and Notes on Accounts forming part of the Project
Financial Statements for the year ended 31st March, 2013)**

1. **Significant Accounting Policies**

a. **Basis of Accounting**

For implementation of the Project, State Project Office has received grants from Government of India and Govt. of Uttar Pradesh which have been kept in the Bank accounts opened at the State Project office. Amounts so deposited in bank accounts are either drawn by the SPO for expenditure at their level or transferred to the DPOs for utilization of funds on approved schemes and for making further transfer of funds to other units for implementation of the project as per the guidelines issued for utilisation of funds by the SPO.

Since, the basic objective of the project is to meet out social responsibility of the Government in regards to universalization of Secondary Education during the 11th and 12th Five Year Plan period of Govt. of India, as such, no profit and loss account is prepared for the project instead Income & Expenditure Account in the shape of Grant Utilization Statement has been prepared. As the implementation of the project is carried out under the control of State Government, through SPO, which is managed mainly by the officers of the State Government, spirit of Government accounting system and financial control is reflected in its overall accounts management to some extent.

All the funds have been used in accordance with the conditions of the relevant grant/financing agreements, with due attention to economy and efficiency and only for the purpose for which the financing was provided.

In view of the above, though the accounts are prepared on the basis of double entry system, commercial accounting procedures are not necessarily minutely observed at all the times. The Project accounts are prepared on historical cost convention on **cash basis of accounting**. Income/grants are accounted for when they are actually received and expenses are recognized as and when they are actually paid/incurred.

b. **Fixed Assets:**

Fixed assets purchased for SPO and DPOs are stated at their cost of acquisition. However, Fixed Assets acquired/created at field levels for smooth operations of the Project activities have been treated as expenditure at the time of release of payments and/or after obtaining statement of expenditures/utilization certificates.

c. **Project Civil Works:**

Project Civil Works i.e. Construction of Schools are charged to the Income & Expenditure Account as expenditure. Funds were released to the Govt. Construction Agencies on the basis of G.O. issued by



the State Govt. and the expenditure has been accounted for on the basis of utilization certificates submitted by the respective agencies.

d. **Depreciation:**

No depreciation is charged on fixed assets.

e. **Interest earned on Bank accounts:**

Interest earned on balances in bank accounts is charged to the Income & Expenditure Account as income which has been utilized for the purpose of the project.

f. **Miscellaneous Income:**


Miscellaneous income shown in the Income and Expenditure Account includes some amounts of tender Fees etc.

g. **Expenditure incurred by the Implementing Agencies:**

- i. Expenditure incurred by the District Project Offices against the funds given to them has been accounted for on the basis of SOE's received and the audited financial statements submitted by the District Auditors.
- ii. Advance given to School Management Development Committee (SMDC) have been treated as utilized to the extent of respective utilization certificates obtained and recorded. The amount to the extent of funds that are unutilized as well as for which utilization certificates has not been submitted by the expending units, has been treated as unadjusted advance. Necessary entries for booking the release of funds as advance and adjustment thereof at the time of receiving of utilization certificates are to be passed in the books of accounts.


2. **Notes on Accounts**

- i. The RASHTRIYA MADHYAMIK SHIKSHA ABHIYAN is being implemented in the State of Uttar Pradesh by the RASHTRIYA MADHYAMIK SHIKSHA ABHIYAN PARISHAD, which is a Society registered under the Societies Registration Act, 1860 with the Registration No. 3106-2009-10 dated 27.01.2010.
- ii. Amount of Rs. 1,29,69,284.24, being the differences in the Opening and Closing Balance between the State and Districts financial statements has been adjusted in the expenditure at the DPO.
- iii. Interest earned has been treated as receipt and shown separately as the income in the Income and Expenditure Statement.


(Finance Controller)

RMSA Uttar Pradesh




(State Project Director)

RMSA Uttar Pradesh

Details of Interest Received at DPO**for the year Ended 31.03.2013**

S.No.	District	Amount
1	Dios Banda	1,904,682.00
2	Dios Agra	1,358,579.22
3	Dios Ambedkar Nagar	1,572,235.00
4	Dios Amethi (C.S.M Nagar)	1,794,054.00
5	Dios Auraiya	654,529.00
6	Dios Badaun	1,002,239.00
7	Dios Bagpat	597,957.00
8	Dios Bahraich	688,262.00
9	Dios Barabanki	1,052,222.00
10	Dios Basti	937,978.00
11	Dios Bhadohi (Santravidas Nagar)	1,760,062.00
12	Dios Chandolli	1,382,527.50
13	Dios Deoria	715,772.00
14	Dios Etta	1,788,388.00
15	Dios Ettawa	945,040.00
16	Dios Faizabad	689,876.00
17	Dios Farukhabad	472,926.00
18	Dios Firozabad	615,095.00
19	Dios Gajipur	618,041.50
20	Dios Gaziabad	364,840.00
21	Dios Gonda	623,978.00
22	Dios Gorakhpur	602,692.00
23	Dios Hameerpur	971,412.00
24	Dios Hardoi	428,335.00
25	Dios Hathras (Mahamaya Nagar)	894,868.00
26	Dios Jaunpur	1,085,909.40
27	Dios Jhansi	610,609.03
28	Dios Kannauj	1,312,666.00
29	Dios Kanpur Dehat (Ramabai Nagar)	497,411.00
30	Dios Kasganj (Kashiram Nagar)	1,173,864.00
31	Dios Kausambi	604,487.00
32	Dios Khiri	1,861,043.00
33	Dios Kusinagar	777,648.00
34	Dios Maharajganj	1,508,474.00
35	Dios Mainpuri	1,024,755.00
36	Dios Mathura	2,285,608.00
37	Dios Meerut	772,163.62
38	Dios Mirjapur	2,330,805.00
39	Dios Muradabad	1,047,592.01
40	Dios Muzzafarnagar	1,738,065.00
41	Dios Rampur	1,814,526.29
42	Dios Saharanpur	1,102,740.00
43	Dios Sitapur	1,050,851.00
44	Dios Sonbhadra	2,429,697.90
45	Dios Sultanpur	1,405,917.00
46	Dios Unnao	899,329.00
47	Dios Varanasi	1,468,644.60



48	Dios Allahabad	1,306,033.00
49	Dios Amroha (J.P. Nagar)	942,171.95
50	Dios Azamgarh	440,321.00
51	Dios Ballia	755,689.00
52	Dios Bareilly	1,298,119.00
53	Dios Bijour	2,099,378.00
54	Dios Chitrakut	1,252,723.00
55	Dios Fatehpur	2,056,690.00
56	Dios Aligarh	1,284,367.00
57	Dios G.B. Nagar	262,492.86
58	Dios Jalaun	1,160,399.00
59	Dios Kanpur Nagar	714,167.00
60	Dios Balrampur	585,000.00
61	Dios Lallitpur	1,134,338.00
62	Dios Lucknow	1,838,809.20
63	Dios Mahoba	1,318,657.00
64	Dios Mau	1,032,763.00
65	Dios Bulandshar	2,193,181.59
66	Dios Pilibhit	946,704.00
67	Dios Pratapgarh	1,784,440.00
68	Dios Raebareilly	1,390,809.00
69	Dios Sidharth Nagar	706,921.00
70	Dios Sant Kabir Nagar	864,041.00
71	Dios Shrawasti	687,367.00
72	Dios Shajahanpur	1,173,675.00
	Total	82,468,652.67



Details Of Miscellaneous Income Received at DPO**for the year Ended 31.03.2013**

S.No.	District	Amount
1	Dios Banda	500.00
2	Dios Aligarh	3,632.00
3	Dios Agra	3,435.00
4	Dios Ambedkar Nagar	3,000.00
5	Dios Auraiya	6,197.00
6	Dios Badaun	92,900.00
7	Dios Bagpat	3,000.00
8	Dios Barabanki	3,500.00
9	Dios Chandolli	6,000.00
10	Dios Deoria	3,200.00
11	Dios Etta	91,313.96
12	Dios Faizabad	3,552.00
13	Dios Farukhabad	4,500.00
14	Dios Gajipur	4,200.00
15	Dios Gaziabad	3,900.00
16	Dios Gonda	34,000.00
17	Dios Gorakhpur	27,859.00
18	Dios Hardoi	1,223,000.00
19	Dios Hathras (Mahamaya Nagar)	2,100.00
20	Dios Jaunpur	9,000.00
21	Dios Jhansi	4,000.00
22	Dios Kannauj	8,000.00
23	Dios Kanpur Dehat (Ramabai Nagar)	546,500.00
24	Dios Kasganj (Kashiram Nagar)	25,769.00
25	Dios Kausambi	3,000.00
26	Dios Khiri	9,851.00
27	Dios Kusinagar	824.00
28	Dios Maharajganj	400.00
29	Dios Mainpuri	966.00
30	Dios Mirjapur	6,800.00
31	Dios Mathura	6,500.00
32	Dios Muradabad	1,790.00
33	Dios Muzzafarnagar	3,000.00
34	Dios Sitapur	3,129,547.00
35	Dios Sonbhadra	2,000.00
36	Dios Sultanpur	11,700.00
37	Dios Unnao	4,000.00
38	Dios Varanasi	12,382.00
39	Dios Allahabad	27,870.00
40	Dios Bareilly	6,100.00
41	Dios Bijnour	6,600.00
42	Dios Chitrakut	8,596.00
43	Dios Fatehpur	3,436.00
44	Dios Jalaun	2,300.00
45	Dios Kanpur Nagar	74,600.00
46	Dios Lallitpur	8,380.00
47	Dios Lucknow	2,899.00



48	Dios Mahoba	2,350.00
49	Dios Bulandshar	8,750.00
50	Dios Pilibhit	5,500.00
51	Dios Raebareilly	3,092,700.00
52	Dios Shajahanpur	4,500.00
53	Dios Balrampur	40.00
54	Dios Saharanpur	112,100.00
55	Dios Shrawasti	500,000.00
56	Dios Ghaziabad	25,050.00
	Total	9,197,588.96

Details Of Miscellaneous Income Received at SPO		
for the year Ended 31.03.2013		
S.No.	Particulars	Amount
1	Tender Application Fees	11,000.00
2	M/s RK Enterprises(Reversal of extra provision made in the preceding years)	84,272.00
3	Shriton India Ltd(Reversal of extra provision made in the preceding years)	367,059.00
4	TDS Payable(Reversal of extra provision made in the preceding years)	9,458.00
	Total	471,789.00



Utilization Certificate for the year ended 31st March 2013
Name of SIS:- Uttar Pradesh

Utilisation Certificate

Annexure – IV

S.No		Central Share	State Share	Total
1	Opening balance at the beginning of the financial year (as on 1.4.2011)	1,96,73,55,140.47	-	1,96,73,55,140.47
2	Details of funds received during the year			
2.1	From Govt. of India			
	GOI Letter No. F.1-64/2011-SCH.1(A) date 14.09.2012	98,26,00,000.00	-	98,26,00,000.00
	GOI Letter No. F.1-64/2011-Sch.1(B) date 14.09.2012	26,00,00,000.00	-	26,00,00,000.00
	GOI Letter No. F.1-59/2010-Sch.1(B) date 15.06.2012	14,00,00,000.00	-	14,00,00,000.00
	GOI Letter No. F.1-59/2010-Sch.1(A) date 15.06.2012	53,41,00,000.00	-	53,41,00,000.00
	GOI Letter No. F.1-73/2012-RMSA.1(B) date 17.09.2012	7,00,00,000.00	-	7,00,00,000.00
	GOI Letter No. F.1-73/2012-RMSA.1(A) date 17.09.2012	22,19,62,000.00	-	22,19,62,000.00
2.2	From State Govt.			
	GO. No. 363 date 19.04.2012		33,33,33,000.00	33,33,33,000.00
	GO. No. 723 date 11.05.2012		40,28,87,000.00	40,28,87,000.00
	GO. No. 464 date 15.07.2012		64,42,12,000.00	64,42,12,000.00
2.2				
3	Total fund received	2,20,86,62,000.00	1,38,04,32,000.00	3,58,90,94,000.00
4	Other receipts/interest	14,74,09,964.63	-	14,74,09,964.63
5	Total fund available (Sl. 1+3+4)	4,32,34,27,105.10	1,38,04,32,000.00	5,70,38,59,105.10
6	Expenditure (grant in aid general)	-	-	2,05,02,71,348.92
7	Expenditure (grants for creation of capital assets)	-	-	73,50,833.00
8	Total expenditure (Sr. No. 6+7)	-	-	2,05,76,22,181.92

1 Certified that out of Rs. 3,58,90,94,000.00 (Rupees Three Hundred Fifty Eight Crores Ninety Lakhs Ninety Four Thousand) of grant-in-aid sanctioned during the year 2012-13 in favour of DPO vide RMSA U.P. Letter No. as indicated above and Rs. 14,74,09,964.63 Rupees (Fourteen Crores Seventy Four Lakhs Nine Thousand Sixty Four & Sixty Three Paise) on account of interest earned and other receipts during the period 2012-13 Rs. 1,96,73,55,140.47 (Rupees One Ninety Six Crores Seventy Three Lakhs Fifty Five Thousand One Hundred Fourty & Forty Seven Paise) on account of unspent balances of the previous year, a sum of Rs. 2,05,76,22,181.92 (Rupees Two Hundred Five Crores Seventy Six Lakhs Twenty Two Thousand One Hundred Eighty One & Ninety Two Paise) has been utilised for the purpose for which it was sanctioned and the balance of Rs. 3,64,52,36,923.18 (Rupees Three Hundred Sixty Four Crores Sixty Two Lakhs Thirty Six Thousand Nine Hundred Twenty Three & Eighteen Paise) 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

- Kinds of checks exercised
- Audited Statement of Accounts (Copy enclosed)
- Utilization received from executing units, records during sample visit
- Progress Report

For U.P. RASHTRIYA MADHYAMIK SHIKSHA ABHIYAN

STATE PROJECT DIRECTOR

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, subject to the observation and comments given in our audit report of even date attached.

Handwritten signature and initials.



Name of the SIS: UTTAR PRADESH RASTRIYA MADHYAMIK SHIKSHA ABHIYAAN

(Rs. in lakhs)

State : Uttar Pradesh					
Year Ending : 31-03-2013					
SOURCE & APPLICATION					
Opening Balance					RMSA
(a)	Cash in hand				
(b)	Cash at Bank				10,422.40
(c)	Unadjusted Advances				9,251.15
	Total				19,673.55
Source					
(a)	Funds received from Government of India				22,086.62
(b)	Funds received from State Government/ SPO				13,804.32
(c)	Interest				1,380.85
(d)	Other Receipts				93.25
(e)	Advance from Staff				-
	TOTAL				57,038.59
Application (Expenditure)		Approved AWP &B including Spill over	Expenditure incurred	Savings/Excess	
(a)	Civil Work (including furniture and major repairs)	-	16,473.55	(16,473.55)	
(b)	Teacher Salary	20,074.60	1,798.40	18,276.20	
(c)	School Annual Grant	792.00	597.90	194.10	
(d)	Study Tours/Excursion Trips	6.34	-	6.34	
(e)	Minor Repair	100.50	110.08	(9.58)	
(f)	In-service training of teachers and heads of schools	483.93	60.83	423.10	
(i)	Science exhibition in District Headquarters			-	
(j)	Others(Preparatory Activity)		79.68	(79.68)	
(k)	MMER	431.02	1,371.27	(940.25)	
(l)	Others	93.85	84.52	9.33	
	Total	21,982.24	20,576.22	1,406.02	
Closing Balance					
(a)	Cash in hand		-		
(b)	Cash at Bank		34,524.90		
(c)	Funds in Transit		-		
(d)	Unadjusted Advances		1,937.47		
	TOTAL	21,982.24	57,038.59		

As per our separate Report of even date attached

For O. P. TULSYAN & CO.
Chartered AccountantsCA S.K. AGARWAL
Partner
Dated: 12.05.2014✓
FC

STATE PROJECT DIRECTOR

UTTAR PRADESH RASTRIYA MADHYAMIK SHIKSHA ABHIYAN (UP RMSA)

SHIKSHA NIDESHALAYA

18, PARK ROAD, LUCKNOW (U.P.)

BANK RECONCILIATION STATEMENT AS ON 31.03.2013

PUNJAB NATIONAL BANK, Halwasia Building, Hazratganj, Lucknow

A/c No. 294000110066324

Particulars	Amount(Rs.)
Balance as per Cash Book / Bank Book	946,085,921.40

Add:
Cheque Issue but not present for payment

<u>Ch.No.</u>	<u>Date</u>	<u>Amount</u>
409224	11.10.2010	2,000.00
389170	28.03.2013	1,444,560.00
389171	28.03.2013	247,640.00
389172	28.03.2013	5,586,280.00
389173	28.03.2013	3,499,680.00

Total	Sub Total	10,780,160.00	10,780,160.00
Balance as per Bank Statement		956,866,081.40	956,866,081.40



Handwritten signature/initials

STATE PROJECT DIRECTOR

UTTAR PRADESH RASTRIYA MADHYAMIK SHIKSHA ABHIYAN (UP RMSA)

SHIKSHA NIDESHALAYA

18, PARK ROAD, LUCKNOW (U.P.)

BANK RECONCILIATION STATEMENT AS ON 31.03.2013

Union Bank of India, 54/11, A-Shalimar Apartment, PN Road, Lucknow

A/c No. 535102010704500

Particulars
Balance as per Cash Book / Bank Book
Amount(Rs.)
20,494,712.84

Add: Cheque Issue but not present for payment

<u>Ch.No.</u>	<u>Date</u>	<u>Amount</u>
206635	29.02.2012	10,046.00
102602	25.02.2013	14,234.00
217711	20.03.2013	1,062.00
102603	20.03.2013	30,268.00
217714	22.03.2013	4,140.00
217717	22.03.2013	2,070.00
		61,820.00

Sub Total
61,820.00

Total

20,556,532.84

Balance as per Bank Statement

20,556,532.84

STATE PROJECT DIRECTOR

