

Goyal Parul & Co.

Chartered Accountants

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STATE PROJECT OFFICE, DEHRADUN (RMSA) UTTARAKHAND SABHI KE LIYE MADHYAMIC SHIKSHA SOCIETY

PROCUREMENT AUDIT CERTIFICATE

This is to certify that we have gone through the procurement procedure use for the State for RMSA and based on the audit of the records for the Financial Year 2010-11 for Uttarakhand, Sabhi Ke Liye Madhyamic Shiksha Parishad, and inputs from the District audit reports, we are generally satisfied with the procurement procedure adopted by RMSA Uttarakhand prescribed in the manual of financial management & procurement under RMSA/State Procurement rule has been followed.

DATED: 20th January 2012

PLACE: Dehradun

For GOYAL PARUL & Co.
Chartered Accountants



(Parul Goyal)
Partner

MANAGEMENT LETTER

Uttarakhand Sabhi Ke Liye Madhyamic Shiksha Parishad
Rashtriya Madhyamik Shiksha Abhiyan(RMSA) Nanoorkhera,
Dehradun

INTRODUCTION :

We have reviewed the Programme Financial Statements (PFS) of Rashtriya Madhyamik Shiksha Abhiyan, Uttarakhand (RMSA) of **Uttarakhand Sabhi Ke Liye Madhyamic Shiksha Parishad Society**, Nanoorkhera, Dehradun) - SPO, SCERT, SIEMAT, DPOs & Schools (SMDC) for the accounting period ended 31st March 2011.

This 'Management Letter' describes:

- a) *The scope of examination and verification.*
- b) *The Records, statements, systems etc examined by us.*
- c) *The material deficiencies and weakness and measures recommended for improvement.*

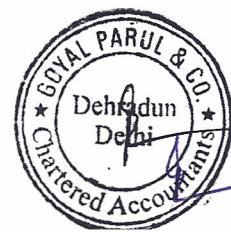
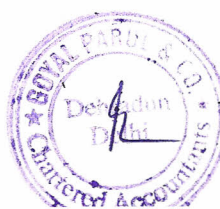
This letter is intended solely for the information and use of management of Rashtriya Madhyamik Shiksha Abhiyan, Uttarakhand (RMSA) of **Uttarakhand Sabhi Ke Liye Madhyamic Shiksha Parishad** and others within the organization and should not be used for any other purpose / purposes.

1. SCOPE OF THE FINANCIAL REVIEW :

The scope of our financial review was as mentioned in the Terms of Reference of the related Agreement with Finance Controller Uttarakhand Sabhi Ke Liye Madhyamic Shiksha Parishad - RMSA, Dehradun.

The review has specifically covered the following areas regarding:-

- a) The accounts of State Implementing Society, all district project offices, SCERT, SIEMAT and SMDCs.

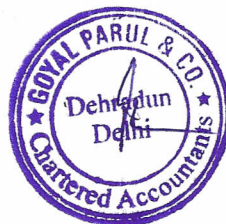


- b) Funds released by the Government of India and the State Government (Uttarakhand) covering the programme cost have been used in accordance with the condition of the relevant financial norms and financial regulations with optimum use of funds as well as for the purpose for which the funds were provided.
- c) Goods, works and services financed have been procured in accordance with the relevant provisions of the procurement procedure prescribed for the purpose.
- d) All necessary supporting documents, records and accounts have been kept in respect of all programme expenditure including expenditure covered by Statement of Expenditure. Existence of clear linkages between the books of accounts and reports presented to Government of India and the State Government.
- e) Expenditure incurred under RMSA is strictly in accordance with the financial norms prescribed in the RMSA framework.
- f) The project accounts have been prepared in accordance with consistently applied international / national accounting standards and give a true and fair view of the financial situation of the project at the end of financial year and the resources and expenditure for the year ended on that date.

2. APPROACH AND METHODOLOGY FOR THE REVIEW :

We have conducted our audit in accordance with auditing and assurance 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 from 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 principles used by the Management of Uttarakhand Sabhi Ke Liye Madhyamik Shiksha Parishad Society, Rashtriya Madhyamik Shiksha Abhiyan, Uttarakhand (RMSA), Dehradun, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis of our opinion.

During the course of audit, we have examined such books of accounts and other relevant records as deemed appropriate under the circumstances. The purpose of review was to enable us to express an opinion on the accounts.



3. REVIEW OF FINANCIAL STATEMENTS :

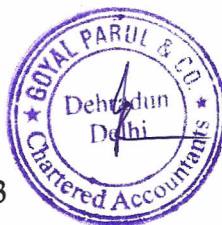
The financial statements comprised of:-

- a. *Balance Sheet as on 31-03-2011.*
- b. *Income and Expenditure Account for the year ended on that date, and*
- c. *Receipt and Payment Account for the period from 01-04-2010 to 31-03-2011.*

4. ACCOUNTING SYSTEM AND INTERNAL CHECKS AND CONTROL SYSTEM:

Observations on accounting system:

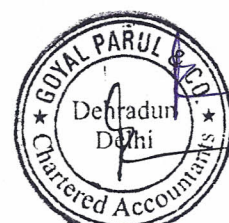
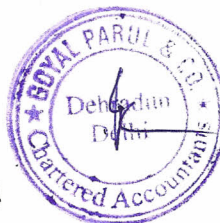
- a. For want of separate accounting records of RMSA at SCERT level we had to rely on the information relating to training expenditure out of available records and statements. Moreover interest part of the unutilized funds could not be ascertained.
- b. No one have the idea as how to maintain the Cash Book, Ledger, Vouchers, and Stock Register etc. Even though no separate books of accounts of RMSA scheme were maintained at SMDC level as well as Block level.
- c. There is a lack of procedure regarding collection of utilization certificate by the DPO's from its respective SMDC.
- d. Utilization certificate provided exhibit that the funds utilized were in excess of the funds received from SCERT.
- e. It has been observed at SIEMAT that the training expenses have been transferred to 2195 number of schools which was beyond the number of school covered under RMSA.
- f. Separate Banks accounts and accounting records for RMSA as well as towards its Pre -Project activity are maintained as SPO level. Moreover the audit of Pre Project activity was separately conducted by other Chartered Accountants firm and its utilization of funds has to be considered separately.



- g. The Bank Interest received by SPO/DPO/Blocks/SMDC has been clubbed with the other receipts.
- h. Advance taken by some of the SMDCs towards opening of new Bank Account have been merged with other receipts and thus it has become a part of the unutilized grants and in case of refund of such advance it would be treated as utilization of grants.
- i. The SPO has made an advance of Rs. 29.610 Crores to RES & Irrigation department towards construction work. These advances relates to Financial Year 2009-2010 & 2010-2011. In absence of Utilization certificate these funds have been treated as unutilized funds and have become part of advances lying with such departments.
- j. Utilization of funds at SMDC level of Rs. 14,000/- towards science kit and Rs. 50,000/-towards school grant is treated as of recurring nature. Moreover only these two grants at SMDCs level has been received & utilized till 31.3.2011.
- k. Exceeding Rs. 8.00 crores of advances at SMDC level represents the funds in transit from DPOs to SMDCs, Cash & Bank Balances at SMDCs/Blocks as well as the entire un- utilization of funds of those SMDC and Blocks who have not turned up for audit.
- l. 293 number of Schools out of total 1770 number of Schools under RMSA (app 16%) have not turned up for audit and the entire fund lying with them has been considered as unutilized fund.

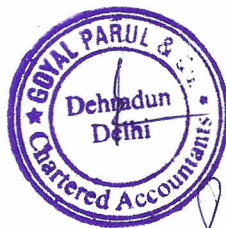
5. MEASURE RECOMMENDATION FOR IMPROVEMENT:

- a. Transfer of funds from one unit to another end user unit at the eleventh hour i.e. just at the end of the close of financial year to show utilization of fund should drastically be avoided. Otherwise apparently it represents a wrong picture which may mislead to the concerned authority.
- b. It is highly recommended to keep and maintain separate Bank A/c as well as its accounting record for SCERT in order to have transparency in ascertain the required results.
- c. Time to time a training programme should be conducted on how to keep and maintain manual accounts at least to those staff members who are closely linked with the accounting work.



- d. Direction should be forward from SPO to DPO regarding collection of utilization certificates (U.C.) in the required prescribed format at least twice / once in a year and the same U.C. should be deeply scrutinized by the concerned department in order to check timely requirements.
- e. Any type of advance taken by the SMDC or any other such unit should be kept and maintained under separate heads of account with prior approval for advance from its respective higher authority.
- f. There must be a kind of MOU for any kind of advance towards utilization of funds between SPO to any agency specifically for providing time to time submission status report and utilization certificate etc. at the state office.
- g. It is highly recommended that some Administrative Action / Penalty Clause should be introduced against those units who try to escape from audit despite repetitive reminders.

Date: 20-01-2012
Place: DEHRADUN



For GOYAL PARUL & Co.
Chartered Accountants

(Parul Goyal)
Partner
Membership .No. 099172

Goyal Parul & Co.

Chartered Accountants

H.O. : 54, Meedo Complex, Near Saharanpur Chowk
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AUDITOR'S REPORT

To,
The State Project Director
Rashtriya Madhyamik Shiksha Abhiyan (RMSA)
Uttarakhand Sabhi Ke Liye Madhyamik Shiksha Parishad
DEHRADUN-Uttarakhand.

Sir / Madam,

1. We have audited the attached Balance Sheet of the **STATE PROJECT OFFICE Rashtriya Madhyamik Shiksha Abhiyan (RMSA), - Uttarakhand** as on **31st March 2011** and also the Income and Expenditure Account and Receipt & Payment Accounts for the year ended on that date annexed thereto. These financial statements are the responsibility of the management of the State Project Office. Our responsibility is to express an opinion on these financial statements based on our audit.
2. 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 the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis of our opinion.
3. During the course of audit, we have examined such books of account and other relevant record which were made available to us under the circumstances. The purpose of review was to enable us to express an opinion on the accounts.
4. We report that we have conducted the audit of its 13 District Project Offices, SCERT & SIEMAT as part of project RMSA. For audit observations of these units, refer our separate reports of those respective units and for the reporting on State Project Office situated at Dehradun, we report that:
 - a) The SPO has made an advance of Rs. 29.610 Crores to RES & Irrigation department towards construction work. These advances relates to Financial Year 2009-2010 & 2010-2011. In absence of Utilization Certificate, these funds has been being treated as unutilized and become part of advances lying with such departments.
 - b) There are 293 number of Schools out of total 1770 number of Schools under RMSA (app 16%) which were not turn up for audit and we have considered the entire fund as unutilized fund on their part as an advance.
5. We further report that :-
 - (i) We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit subject to the observations as stated above in item No. 4 along with Notes on Accounts.
 - (ii) In our opinion and as per the records and information made available to us and according to the explanation given to us, the said financial statement read with our observations as stated above, give a true and fair view.
 - a. In the case of the Balance Sheet, of the state of affairs as on 31st March 2011.
 - b. In the case of Income & Expenditure Accounts, the result of the operations for the year ended on that date.
 - c. Receipt & Payment Account for the year ended on that date.

Place: Dehradun
Date: 20-01-2012

For, **GOYAL PARUL & CO.**
Chartered Accountants

(Parul Goyal)
Partner



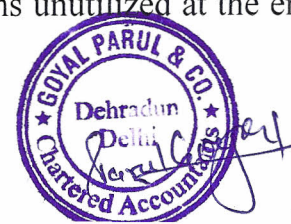
RASHTRIYA MADHYAMIK SHIKSHA ABHIYAN, UTTARAKHAND
UTTARAKHAND SABHI KE LIYE MADHYAMIC SHIKSHA PARISHAD
UTILIZATION CERTIFICATE FOR CREATION OF FIXED CAPITAL ASSET (NON RECURRING)
for the Financial Year ended 31.03.2011

S.No.	Details of Central Share	Details of State Share	Amount
1	Opening Balance at the beginning of the financial year (as on 01/04/2010)		0.00
2		Opening Balance at the beginning of the financial year (as on 01/04/2010)	0.00
3	Sanction No. F.1-47/2009-Sch.1 Dated 24/05/2010		16,97,00,000.00
4	Sanction No. F.1-24/2010-Sch.1A Dated 01/02/2011		33,81,00,000.00
5	Sanction No. F.1-47/2009-Sch.1 Dated 01/03/2011		16,97,72,000.00
6		Sanction No. 1036/XXIV-3/10/02(32)2009 Dated 27/07/2010	5,65,67,000.00
7		Sanction No. 206/XXIV-3/11/02(32)2009 Dated 27/07/2011	11,27,05,000.00
8		Sanction No. 432/XXIV-3/11/02(32)2009TC Dated 30/03/2011	9,35,60,000.00
9	SUB-TOTAL (GOI & STATE SHARE)		94,04,04,000.00
	Actual Expenditure		43,00,447.00
	Closing Balances with Advances as on 31st March 2011		93,61,03,553.00

Certified that out of **Rs. 67,75,72,000.00** (Rupees Sixty Seven Crore Seventy Five Lakhs Seventy Two Thousand Only) of Grant for Creation Of Fixed Capital Asset sanctioned during the year 2010-11 in favour of Uttarakhand Sabhi Ke Liye Madhyamik Shiksha Parishad (RMSA) vide Ministry of Human Resource Development, Department of School Education & Literacy letter No's. noted against each in the above table and **Rs. 26,28,32,000.00** (Rupees Twenty Six Crore Twenty Eight Lakhs Thirty Two Thousand Only) received as State share from State Government vide letter No's noted against each in the above table and Rs. Nil (Rupees Nil) on account of unspent balance of previous year, a sum of **Rs. 43,00,447.00** (Rupees Fourty Three Lakhs Zero Thousand Four Hundred Fourty Seveenn Only) has been utilized for the purpose for which it was sanctioned and that the balance of **Rs. 93,61,03,553.00** (Rupees Ninety Three Crore Sixty One Lakhs Three Thousand Five Hundred & Fifty Three Only) remains unutilized at the end of the year.

[Signature]

20 JAN 2012



It is also certified that out of **Rs. 93,61,03,553.00** (Rupees Ninety Three Crore Sixty One Lakhs Three Thousand Five Hundred & Fifty Three Only) shown as unutilized accounts for an amount of **Rs. 39,34,85,009.00** (Rupees Thirty Nine Crore Thirty Four Lakhs Eighty Five Thousand Nine Only) are yet to be received from the implementing units/agencies as per detail enclosed (**Annexure "A"**) and rest amounting to **Rs. 54,26,18,544.00** (Rupees Fifty Four Crore Twenty Six Lakhs Eighteen Thousand Five Hundred Forty Four Only) is lying with SPO-Uttarakhand, which has been allowed to be carried forward.

Certified that I have satisfied myself that the conditions on which the Grants 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.

Kind of checks exercised

Audited Statement of accounts (copy enclosed).

Signature with Rubber Stamp

Date: _____

State Project Director

राज्य परियोजना निदेशक
उत्तराखण्ड सश्री के लिये
माध्यमिक शिक्षा परिषद
देहरादून

Auditor's Certificate

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

Date: _____

20 JAN 2012

Chartered Accountant Firm

Annexure "A"

Detail of funds lying with implementing Units/agencies:-

a) Bank Balance with SPO	Rs. 54,26,18,544.00
b) Unadjusted Advances at SMDCs/DPOs	Rs. 9,58,75,009.00
c) Unadjusted Advances at Construction Agencies	Rs. 29,76,10,000.00
Balances with implementing Units	Rs. 93,61,03,553.00



RASHTRIYA MADHYAMIK SHIKSHA ABHIYAN, UTTARAKHAND
UTTARAKHAND SABHI KE LIYE MADHYAMIC SHIKSHA PARISHAD
UTILIZATION CERTIFICATE FOR GRANT-IN-AID GENERAL (RECURRING)

for the Year ended 31.03.2011

S.No.	Details of Central Share	Details of State Share	Amount
1	Opening Balance at the beginning of the financial year (as on 01/04/2010)		2,22,00,000.00
2		Opening Balance at the beginning of the financial year (as on 01/04/2010)	74,00,000.00
3	Sanction No. F.1-24/2010-Sch.1A Dated 01/02/2011		8,26,00,000.00
4		Sanction No. 206/XXIV-3/11/02(32)2009 Dated 27/07/2011	2,75,74,000.00
SUB-TOTAL (GOI & STATE SHARE)			13,97,74,000.00
Interest & Others			67,94,388.00
GRAND TOTAL			14,65,68,388.00
Actual Expenditure			3,17,53,749.00
Closing Balances with Advances as on 31st March 2011			11,48,14,639.00

Certified that out of **Rs. 8,26,00,000.00** (Rupees Eight Crore Twenty Six Lakhs Only) of Grant-in-Aid (General) sanctioned during the year 2010-11 in favour of Uttarakhand Sabhi Ke Liye Madhyamik Shiksha Parishad (RMSA) vide Ministry of Human Resource Development, Department of School Education & Literacy letter No's noted against each in the above table and **Rs. 2,75,74,000.00** (Rupees Two Crore Seventy Five Lakhs & Seventy Four Thousand Only) received as State share from State Government vide letter No's noted against each in the above table and **Rs. 67,94,388.00** (Rupees Sixty Seven Lakhs Ninety Four Thousand Three Hundred Eighty Eight Only) on account of interest earned and other receipts during the period and **Rs. 2,96,00,000.00** (Rupees Two Crore Ninety Six Lakhs Only) on account of unspent balance of previous year, a sum of **Rs. 3,17,53,749.00** (Rupees Three Crore Seventeen Lakhs Fifty Three Thousand Seven Hundred Forty Nine Only) has been utilized for the purpose for which it was sanctioned and that the balance of **Rs. 11,48,14,639.00** (Rupees Eleven Crore Forty Eight Lakhs Fourteen Thousand Six Hundred Thirty Nine Only) remains unutilized at the end of the year.

It is also certified that out of **Rs. 11,48,14,639.00** (Rupees Eleven Crore Forty Eight Lakhs Fourteen Thousand Six Hundred Thirty Nine Only) shown as unutilized accounts for

20 JAN 2012



an amount of **Rs. 1,25,75,442.00.00** (Rupees. One Corre Twenty Five Lakhs Seventy Five Thousand Four Hundred Forty Two Only) are yet to be received from the implementing units/agencies as per detail enclosed (**Annexure "A"**) and rest amounting to **Rs. 10,22,39,197.00** (Rupees Ten Crore Twenty Two Lakhs Thirty Nine Thousand One Hundred Ninety Seven Only) is lying with DPO's-Uttarakhand, which has been allowed to be carried forward.

Certified that I have satisfied myself that the conditions on which the Grants-in-Aid (General) 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.

Kind of checks exercised

Audited Statement of accounts (copy enclosed).

Signature with Rubber Stamp

Date: _____

State Project Director

राज्य परियोजना निदेशक
उत्तराखण्ड समी के लिये
माध्यमिक शिक्षा परिषद
देहरादून

Auditor's Certificate

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

Date: **20 JAN 2012**

Chartered Accountant Firm

Annexure "A"

Detail of funds lying with implementing Units/agencies:-

a) Bank Balance with DPO	Rs. 10,22,39,197.00
b) Unadjusted Advances at SMDCs/SIEMAT & SCERT.	Rs. 1,25,75,442.00
Balances with implementing Units	Rs. 11,48,14,639.00



STATE PROJECT OFFICE, DEHRADUN
(RMSA) UTTARAKHAND SABHI KE LIYE MADHYAMIC SHIKSHA SOCIETY
BALANCE SHEET AS ON 31ST MARCH -2011

LIABILITES	AMOUNT	T.AMOUNT	ASSETS	AMOUNT	T.AMOUNT
<u>CAPITAL FUND</u>			<u>FIXED ASSETS</u>		
Opening Balance	-		(As per annexure"A")	7,30,831.00	7,30,831.00
Add: Additions during the year (As per contra)	7,30,831.00	7,30,831.00			
<u>GENERAL FUND</u>			<u>CURRENT ASSETS</u>		
Opening Balance	-		<u>LOANS & ADVANCES</u>		
Less:- Tr to Capital Fund			Construction WIP (Irrigation & RES)	29,76,10,000.00	
Excess/(Deficit) of Income Over Exp	1,05,09,18,191.86	1,05,09,18,191.86	Unadjusted adv. at SMDC/Blocks (Annexure "B")	10,84,50,450.86	40,60,60,450.86
			Cash & Bank Balances at DPOs(Annx B)	10,22,39,197.00	
			Cash & Bank Balances at SPO	54,26,18,544.00	64,48,57,741.00
TOTAL		1,05,16,49,022.86	TOTAL		1,05,16,49,022.86

AUDITOR'S REPORT

" As per our separate report of even date annexed"

" Annex A,B,C,D,E & F forms intergal part of Balance Sheet"

FOR GOYAL PARUL & CO.

Chartered Accountants

Parul Goyal
PARUL GOYAL
 (Partner)

Anita
(FINANCE CONTROLLER)

वित्त नियंत्रक
 उत्तराखण्ड सभी के लिये
 माध्यमिक शिक्षा परिषद
 देहरादून

FOR UTTARAKHAND SABHI KE LIYE MADHYAMIC SHIKSHA PARISHAD

Shree
(STATE PROJECT DIRECTOR)

राज्य परियोजना निदेशक
 उत्तराखण्ड सभी के लिये
 माध्यमिक शिक्षा परिषद
 देहरादून

DATE.
 PLACE: DEHRADUN



20 JAN 2012

STATE PROJECT OFFICE, DEHRADUN
(RMSA) UTTARAKHAND SABHI KE LIYE MADHYAMIC SHIKSHA SOCIETY
CONSOLIDATED INCOME AND EXPENDITURE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH-2011

EXPENDITURE	AMOUNT	T.AMOUNT	INCOME	AMOUNT	T.AMOUNT
Recurring Expenses			Receipts from Central Govt.	78,23,72,000.00	
(Refer annex "C")			Receipts from State Govt.	29,78,06,000.00	
MMER- From Recurring Grant	36,04,000.00		Interest & Other Receipts	67,94,388.36	1,08,69,72,388.36
MMER - Fixed Assets	7,30,831.00				
MMER- From Non -Recurring Grant	35,69,616.50				
School Grant	2,43,70,485.50				
Teacher's Salary	14,14,272.00				
Training Expenses	23,64,991.50	3,60,54,196.50			
Unspent Balance		1,05,09,18,191.86			
TOTAL		1,08,69,72,388.36	TOTAL		1,08,69,72,388.36

AUDITOR'S REPORT

" As per our separate report of even date annexed"

" Separate Expenditure of Recurring & Non Recurring Grant is annexed in annexure E & F"

FOR GOYAL PARUL & CO.

Chartered Accountants

Parul Goyal
 PARUL GOYAL
 (Partner)

Amrita
 (FINANCE CONTROLLER)

वित्त नियंत्रक
 उत्तराखण्ड सभी के लिये
 माध्यमिक शिक्षा परिषद
 देहरादून

FOR UTTARAKHAND SABHI KE LIYE MADHYAMIC SHIKSHA PARISHAD

Shree
 (STATE PROJECT DIRECTOR)

राज्य परियोजना निदेशक
 उत्तराखण्ड सभी के लिये
 माध्यमिक शिक्षा परिषद
 देहरादून

DATE.

PLACE: DEHRADUN



20 JAN 2012

STATE PROJECT OFFICE, DEHRADUN
(RMSA) UTTARAKHAND SABHI KE LIYE MADHYAMIC SHIKSHA SOCIETY
RECURRING INCOME AND EXPENDITURE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH-2011

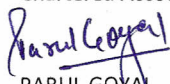
ANNEXURE " E "

EXPENDITURE	AMOUNT	T.AMOUNT	INCOME	AMOUNT	T.AMOUNT
Recurring Expenses					
(Refer annex "C")			Receipts from Central Govt.	10,48,00,000.00	
MMER- From Recurring Grant	36,04,000.00		Receipts from State Govt.	3,49,74,000.00	
School Grant	2,43,70,485.50		Interest & Other Receipts	67,94,388.36	14,65,68,388.36
Teacher's Salary	14,14,272.00				
Training Expenses	23,64,991.50	3,17,53,749.00			
Unspent Balance		11,48,14,639.36			
TOTAL		14,65,68,388.36	TOTAL		14,65,68,388.36

AUDITOR'S REPORT

" As per our separate report of even date annexed"

FOR GOYAL PARUL & CO.
Chartered Accountants


PARUL GOYAL
(Partner)

DATE.
PLACE: DEHRADUN



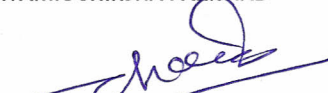
20 JAN 2012

FOR UTTARAKHAND SABHI KE LIYE MADHYAMIC SHIKSHA PARISHAD


(FINANCE CONTROLLER)

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Note:- Interest & other receipts consider in recurring grant


(STATE PROJECT DIRECTOR)

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देहरादून

STATE PROJECT OFFICE, DEHRADUN
(RMSA) UTTARAKHAND SABHI KE LIYE MADHYAMIC SHIKSHA SOCIETY
NON RECURRING INCOME AND EXPENDITURE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH-2011
ANNEXURE " F "

EXPENDITURE	AMOUNT	T.AMOUNT	INCOME	AMOUNT	T.AMOUNT
Recurring Expenses					
(Refer annex "C")			Receipts from Central Govt.	67,75,72,000.00	
MMER -Fixed Assets	7,30,831.00		Receipts from State Govt.	26,28,32,000.00	94,04,04,000.00
MMER- From Non -Recurring Grant	35,69,616.50	43,00,447.50			
Unspent Balance		93,61,03,552.50			
TOTAL		94,04,04,000.00	TOTAL		94,04,04,000.00

AUDITOR'S REPORT

" As per our separate report of even date annexed"

FOR GOYAL PARUL & CO.

Chartered Accountants

Parul Goyal
PARUL GOYAL
(Partner)

FOR UTTARAKHAND SABHI KE LIYE MADHYAMIC SHIKSHA PARISHAD

Mita
(FINANCE CONTROLLER)

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Chet
(STATE PROJECT DIRECTOR)

राज्य परियोजना निदेशक
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DATE.

PLACE: DEHRADUN

20 JAN 2012



STATE PROJECT OFFICE, DEHRADUN
(RMSA) UTTARAKHAND SABHI KE LIYE MADHYAMIC SHIKSHA SOCIETY
CONSOLIDATED RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH-2011


RECEIPTS	AMOUNT	T.AMOUNT	PAYMENTS	AMOUNT	T.AMOUNT
Opening balances					
Cash and Bank Balances at SPO	1,58,000.00		Fixed Assets at SPO -		
Cash and Bank Balances at DPOs	2,59,40,000.00		(From MMER Non Recurring Grant)		
Cash & Balances at S.C.E.R.T.	35,02,000.00	2,96,00,000.00	Furniture Purchased	98,405.00	
			Computer Purchased	5,65,087.00	
			Office Equipments at SPO	67,339.00	7,30,831.00
Receipts during the Year					
Receipts from Central Govt.	76,01,72,000.00		Recurring Expenses at DPO/SMDC/Blocks		
Receipts from State Govt.	29,04,06,000.00	1,05,43,94,170.00	(Refer annex "C")		
Interest & Other Receipts	38,16,170.00		MMER- From Recurring Grant	36,04,000.00	
			MMER- From Non -Recurring Grant	35,69,616.50	
			School Grant	2,43,70,485.50	
Other Receipts			Teacher's Salary	14,14,272.00	
At DPOs/SCERT/SIEMAT	6,51,572.00		Training Expenses	23,64,991.50	3,53,23,365.50
At SMDC/Blocks	23,26,646.36	29,78,218.36			
(Refer Annex C)					
			Closing Balances		
			Advances (Refer Note below)		
			Construction WIP (Irrigation & RES)	29,76,10,000.00	
			Unadjusted adv. at SMDC/Blocks	10,84,50,450.86	40,60,60,450.86
			(Annexure "B")		
			Cash & Bank Balances at DPOs(Annx B)	10,22,39,197.00	
			Cash & Bank Balances at SPO	54,26,18,544.00	64,48,57,741.00
TOTAL		1,08,69,72,388.36	TOTAL		1,08,69,72,388.36

AUDITOR'S REPORT

" As per our separate report of even date annexed"

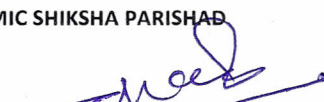
" Annex A,B,C,D,E & F forms intergral part of Balance Sheet"

FOR GOYAL PARUL & CO.
Chartered Accountants


PARUL GOYAL
(Partner)


(FINANCE CONTROLLER)

FOR UTTARAKHAND SABHI KE LIYE MADHYAMIC SHIKSHA PARISHAD


(STATE PROJECT DIRECTOR)

DATE.
PLACE: DEHRADUN

20 JAN 2012



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Note:- Un Adjusted Advances include :-

Fund in Transit from SPO to DPO & DPO to Schools

Cash & Bank Balances at Schools

Entire Unutilized balances of SMDC/Blocks not turn up for audit

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देहरादून

STATE PROJECT OFFICE, DEHRADUN
(RMSA) UTTARAKHAND SABHI KE LIYE MADHYAMIC SHIKSHA SOCIETY

LIST OF FIXED ASSETS

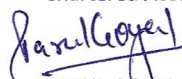
" ANNEXURE A"

PARTICULARS	BALANCE AS ON 01.04.2010	ADDITIONS/DELE TION IF ANY	TOTAL	BALANCE AS ON 31.03.2011
Furniture Purchased	-	98,405.00	98,405.00	98,405.00
Computer Purchased	-	5,65,087.00	5,65,087.00	5,65,087.00
Office Equipments at SPO	-	67,339.00	67,339.00	67,339.00
			-	-
TOTAL	-	7,30,831.00	7,30,831.00	7,30,831.00

AUDITOR'S REPORT

" As per our separate report of even date annexed"

FOR GOYAL PARUL & CO.
Chartered Accountants


PARUL GOYAL
(Partner)

DATE.
PLACE: DEHRADUN

20 JAN 2012



FOR UTTARAKHAND SABHI KE LIYE MADHYAMIC SHIKSHA PARISHAD


(FINANCE CONTROLLER)

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(STATE PROJECT DIRECTOR)

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**STATE PROJECT OFFICE
RASTRIYA MADHYAMIC SHIKSHA ABHIYAN (RAMSA) PROJECT
UTTARAKHAND SABHI KE LIYE MADHYAMIC SHIKSHA PARISHAD
DEHRADUN -UTTARAKHAND**


ANNEXURE " B "


BANK BALANCES AT DPOs & UNADJUSTED ADVANCES AT SMDCs/BLOCKS

Particulars	Balance as on 31.03.2011	Unadjusted Advances as on 31.03.2011
DPO ALMORA	16,40,959.00	2,34,42,993.00
DPO CHAMOLI	1,46,81,067.00	1,00,35,449.98
DPO DEHRADUN	1,25,38,424.00	79,67,634.82
DPO NAINTAAL	1,52,81,520.00	52,12,587.50
DPO PAURI	96,84,845.00	1,39,65,578.10
DPO RUDRAPRAYAG	60,87,430.00	52,63,705.17
DPO US NAGAR	53,65,821.00	31,28,583.56
DPO BAGSHWAR	57,01,306.00	38,93,357.00
DPO CHAMPAWAT	43,79,214.00	39,40,218.00
DPO HARIDWAR	37,30,493.00	28,47,018.00
DPO PITHORAGARH	32,40,897.00	90,47,518.73
DPO TEHRI	1,31,52,492.00	1,24,26,253.00
DPO UTTARKASHI	59,26,600.00	37,62,401.50
SCERT	7,63,594.00	14,60,752.50
SIEMAT	64,535.00	20,56,400.00
TOTAL BALANCE AS ON 31.3.2011	10,22,39,197.00	10,84,50,450.86

SIGNATURE OF SPO WITH SEAL


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STATE PROJECT OFFICE
RASTRIYA MADHYAMIC SHIKSHA ABHIYAN (RAMSA) PROJECT
UTTARAKHAND SABHI KE LIYE MADHYAMIC SHIKSHA PARISHAD
DEHRADUN -UTTARAKHAND

ANNEXURE " C "

**Detail of Funds Utilization under RAMSA Project at the District
Project Offices of Uttarakhand**

RECEIPTS


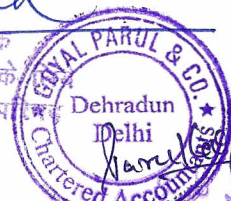
Particulars	Inttt & Other Receipts at DPO	Inttt & Other Receipts at SMDC	Total (A+B)
DPO ALMORA	63,821.00	1,23,333.00	1,87,154.00
DPO CHEMOLI	32,649.00	95,260.98	1,27,909.98
DPO DEHRADUN		44,045.82	44,045.82
DPO NAINTAAL	45,036.00	1,25,171.00	1,70,207.00
DPO PAURI	58,872.00	7,36,936.10	7,95,808.10
DPO RUDRAPRAYAG	46,637.00	1,09,280.17	1,55,917.17
DPO US NAGAR	38,922.00	2,23,070.56	2,61,992.56
DPO BAGSHWAR	47,592.00	9,443.00	57,035.00
DPO CHAMPAWAT	35,002.00	1,14,747.00	1,49,749.00
DPO HARIDWAR	43,198.00	13,125.00	56,323.00
DPO PITHORAGARH	92,473.00	2,60,967.73	3,53,440.73
DPO TEHRI	85,842.00	3,65,267.00	4,51,109.00
DPO UTTARKASHI	41,593.00	70,961.00	1,12,554.00
Irrigation Deptt			-
RES Deptt			-
SCERT	20,000.00	35,038.00	55,038.00
SIEMAT	(65.00)		(65.00)
TOTAL	6,51,572.00	23,26,646.36	29,78,218.36

EXPENDITURE

Particulars	MMER (a)	School Grant (b)	Teachers' Salary (Upgraded Schools) (c)	Training at DPO & Blocks. (d)	Total (a to d)
DPO ALMORA	7,57,813.00	4,44,340.00			12,02,153.00
DPO CHEMOLI	4,39,664.00	11,45,211.00	1,39,518.00		17,24,393.00
DPO DEHRADUN	6,03,809.00	7,02,178.00			13,05,987.00
DPO NAINTAAL	4,80,731.00	50,88,583.50	2,66,910.00		58,36,224.50
DPO PAURI	82,205.00	59,90,358.00	2,35,822.00		63,08,385.00
DPO RUDRAPRAYAG	2,73,198.00	5,91,584.00			8,64,782.00
DPO US NAGAR	3,80,291.00	38,26,487.00	64,380.00		42,71,158.00
DPO BAGSHWAR	3,10,736.00	5,46,086.00	1,74,550.00		10,31,372.00
DPO CHAMPAWAT	2,26,788.00	6,04,529.00			8,31,317.00
DPO HARIDWAR	2,63,085.00	1,82,107.00			4,45,192.00
DPO PITHORAGARH	1,91,120.00	9,19,449.00	4,06,430.00		15,16,999.00
DPO TEHRI	1,67,688.00	18,27,014.00	1,26,662.00		21,21,364.00
DPO UTTARKASHI	2,44,993.50	25,02,559.00			27,47,552.50
Irrigation Deptt		-			-
RES Deptt		-			-
SCERT				22,90,991.50	22,90,991.50
SIEMAT		-		74,000.00	74,000.00
SPO	27,51,495.00	-			27,51,495.00
TOTAL	71,73,616.50	2,43,70,485.50	14,14,272.00	23,64,991.50	3,53,23,365.50

Note :- MMER includes Office Contingencies, Printing & Stationery, Salary of Computer Operator, Salary of DPO Staff, Travelling allowances,

SIGNATURE OF SPO WITH SEAL



 DEHRADUN
 DELHI
 Chartered Accountant
 JAN 2012

STATE PROJECT OFFICE
RASTRIYA MADHYAMIC SHIKSHA ABHIYAN (RAMSA) PROJECT
UTTARAKHAND SABHI KE LIYE MADHYAMIC SHIKSHA PARISHAD
DEHRADUN -UTTARAKHAND

ANNEXURE " D "

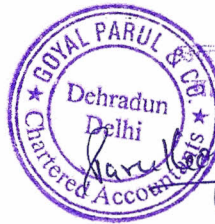
Detail of Transfer of Funds under RAMSA Project to the District Project Offices of Uttarakhand

Funds Transfer during F.Y. 2009-2010						Funds Transfer During F.Y. 2010-2011						
Particulars	Lab Equipment @14000	MMER	Teachers' Training	Construction Work	Minor Repair	Major Repair	Lab Equipments @100000	School Grant@50000	Teachers' Salary (Upgraded Schools)	MMER	Teachers' Training	TOTAL
DPO ALMORA	29,40,000	1,00,000			13,75,000		1,05,00,000	1,05,00,000	4,08,951	2,75,000		2,60,98,951
DPO CHEMOLI	21,84,000	1,00,000			10,50,000	39,74,000	1,04,00,000	79,00,000	2,10,000	4,95,000		2,63,13,000
DPO DEHRADUN	18,76,000	1,00,000			9,00,000	13,80,000	98,00,000	67,50,000	5,37,000	4,25,000		2,17,68,000
DPO NAINTAAL	22,26,000	1,00,000			10,50,000	26,56,000	1,13,00,000	79,50,000	4,06,125	4,72,000		2,61,60,125
DPO PAURI	37,94,000	1,00,000			17,75,000	49,19,000	45,00,000	1,36,50,000		4,25,000		2,91,63,000
DPO RUDRAPRAYAG	12,60,000	1,00,000			6,00,000	2,00,000	49,00,000	45,00,000	75,000	4,25,000		1,20,60,000
DPO US NAGAR	12,32,000	1,00,000			6,00,000	4,00,000	50,00,000	45,50,000	96,570	5,25,000		1,25,03,570
DPO BAGSHWAR	9,80,000	1,00,000			4,50,000	18,00,000	30,00,000	34,50,000	3,60,000	4,29,000		1,05,69,000
DPO CHAMPAWAT	9,66,000	1,00,000			4,50,000	3,00,000	34,00,000	35,00,000		2,85,000		90,01,000
DPO HARIDWAR	6,16,000	1,00,000			3,25,000		30,00,000	24,00,000	1,90,380	3,35,000		69,66,380
DPO PITHORAGARH	21,56,000	1,00,000			10,00,000	16,93,000	-	75,50,000	6,67,974	2,85,000		1,34,51,974
DPO TEHRI	30,66,000	1,00,000			14,50,000	9,88,000	1,00,00,000	1,09,50,000	4,20,000	2,75,000		2,72,49,000
DPO UTTARKASHI	13,44,000	1,00,000			6,25,000	-	50,00,000	48,50,000		4,05,000		1,23,24,000
Suspense						-			-			-
Irrigation Deptt				11,88,90,000								11,88,90,000
RES Deptt				17,87,20,000								17,87,20,000
SCERT			35,02,000								9,58,300	44,60,300
SIEMAT											21,95,000	21,95,000
TOTAL	2,46,40,000	13,00,000	35,02,000	29,76,10,000	1,16,50,000	1,83,10,000	8,08,00,000	8,85,00,000	33,72,000	50,56,000	31,53,300	53,78,93,300

SIGNATURE OF SPO WITH SEAL

FO

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20 JAN 2012

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राज्य परियोजना नि. उत्तराखण्ड सभी के लिये माध्यमिक शिक्षा परिषद देहरादून

RASHTRIYA MADHYAMIK SHIKSHA ABHIYAN – UTTARAKHAND

STATE PROJECT OFFICE –UTTARAKHAND

**NOTES ON ACCOUNTS ANNEXED TO AND FORMING PART OF THE BALANCE SHEET
AS AT 31ST MARCH 2011 AND INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD
ENDED ON THAT DATE**

1. The SPO has maintained separate Banks accounts as well as accounting records for RMSA and towards its Pre –Project activity. The audit of Pre Project activity is separately conducted by other Chartered Accountants firm of and its utilization of funds is separately to be considered.
2. The Bank Interest received by SPO/DPO/Blocks/SMDC is clubbed with the other receipts.
3. Some of the SMDCs have taken advance for opening new bank account. Those advances have been merged with other receipts and thus it has become a part of the unutilized grants and in case of refund of such advances it would be treated as utilization of grants.
4. Utilization of funds at SMDC level of Rs. 14,000/- towards science kit and Rs. 50,000/-towards school grant is treated as of recurring nature. Moreover only these two grants at SMDCs level has been received & utilized as on 31.3.2011.



(Finance Controller)

(State Project Director)