

**RASHTRIYA MADHYAMIK SHIKSHA ABHIYAN  
CHHATTISGARH STATE**

**CONSOLIDATED AUDITED FINANCIAL  
STATEMENTS**

**FOR THE YEAR 2012-13**

**AUDITED BY:~  
DUBEY AGRAWAL & ASSOCIATES  
CHARTERED ACCOUNTANTS  
BILASPUR (C.G)**



**MANAGEMENT LETTER**

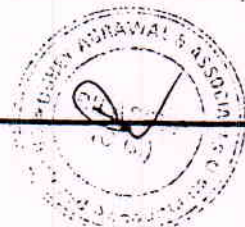
To,  
Managing Director  
Rajya Madhyamik Shiksha Mission  
State - Chhattisgarh

In Connection with our Audit of the financial statements of the **Rashtriya Madhyamik Shiksha Abhiyaan Scheme of Rajya Madhyamik Shiksha Mission for the year ended on 31<sup>st</sup> March 2013**, we familiarized ourselves with Mission documents and the internal guidelines / circulars applicable during the period under audit. We also reviewed the business of the Mission and evaluated the accounting systems and related internal controls of the Mission in order to plan and perform our audit.

**This Letter to Mission management includes observations noted during the course of our audit examinations in the following areas:**

- Matters having significant impact on the implementation of the Mission.
- Opportunities for strengthening financial management records, systems and controls, together with recommendations for improvement.
- Status of maintenance of Mission books and records
- Accuracy of Mission financial statements
- Compliance with prescribed procurement procedures

The matter contained in this management letter are intended solely for the information of Mission management, for such timely consideration and action as Mission management may deem appropriate. They have all been considered by us



in formulating the audit opinion expressed on the Mission financial statements in our audit reports dated **11-12-2013**, and they do not alter the opinion expressed in that audit report.

We wish to take this opportunity to thank Mission management for the courtesies and cooperation extended to our auditors.

**For, DUBEY AGRAWAL & ASSOCIATES**  
**CHARTERED ACCOUNTANTS**  
**FRN No. 011765C**



**Date:** 11 DEC 2013

**Place:** Raipur

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**(DEEPAK AGRAWAL )**

**PARTNER**

**M.NO. 401680**



DUBEY AGRAWAL & ASSOCIATES  
CHARTERED ACCOUNTANTS



"CA CHAMBERS"  
I/F SHRIRAM TOWERS  
VYAPAR VIHAR  
BILASPUR 495001, (C.G.)  
PH : 07752-410903

**AUDITOR'S REPORT**

To,  
Managing Director  
Rastriya Madhyamik Shiksha Abhiyan Funds  
Rajya Madhyamik Shiksha Mission  
State - Chhattisgarh

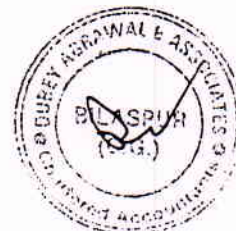
We have audited the attached Balance Sheet of Rashtriya Madhyamik Shiksha Abhiyaan (RMSA) Funds of Rajya Madhyamik Shiksha Mission of **CHHATTISGARH STATE CONSOLIDATED** as at 31st March, 2013 and also the Income and Expenditure Account and the Receipt and Payment account of the said Consolidated accounts in which are included the financial statements of one State Unit, eighteen District units and the schools funded under RMSA. These financial statements are the responsibility of the entity's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We have conducted 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 and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion. Subject to the fact that our audit procedures were not primarily designed for detection of any frauds/embezzlements and due to sufficient information not being available, we have not been able to conclude for existence of any such instances and subject to our observations contained herein, we believe that our audit provides a reasonable basis for our opinion.



**We report our findings as under: -**

- i. Attention is drawn towards Para (iii) in Part 'B' of Annexure AA Accounting Policies and Notes to accounts wherein it has been stated that closing balances of the previous financial year other than Cash in Hand, Balances with Bank, Cheques in Transit and other temporary Advances are yet to be incorporated in the Books of Accounts maintained at the State Unit, District Units and Schools. These have been compiled at the time of compilation of annual accounts. The precise impact, if any, on compilation has not been quantified and considered in the accounts. The financial statements for the year are subject to differences arising there from.
- ii. Attention is drawn towards Para (ii) in Part 'A' of Annexure AA Accounting Policies and Notes to accounts referring to Basis of Accounting. In this regard it is observed that the accounts have been prepared mainly on a basis other than accrual and no distinction has been made in between capital and revenue expenditure for which impact has not been determined. Physical verification of the assets has not been conducted. The Income & Expenditure Account dealt with by this extent not been compiled in accordance with the Generally Accepted Accounting Principles **(GAAP) prevalent in India.**
- iii. We also enclose in the **Annexure "A"** statement of observations.  
**Further to our comments in the Annexure referred to above, we report that: -**
  - i) We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of our audit.
  - ii) In our opinion, proper books of accounts as required by law have been kept by the Program, so far as appears from our examination of such books.



- iii) The Balance Sheet, Income and Expenditure Account and Receipt and Payment Account dealt with by this report are in agreement with the books of account.
- iv) In our opinion and to the best of our information and according to the explanations given to us and subject to our observation in Annexure "A" the said accounts give a true and fair view:
- A. In the case of the Balance Sheet, of the state of affairs of the mission as at 31st March, 2013;
- B. In case of Income and Expenditure Account, the **DEFICIT** of Income over expenditure for the period ended on that date; and
- C. In case of receipt and payment account, of the receipts and payments for the year ended on that date.

For, DUBEY AGRAWAL & ASSOCIATES  
CHARTERED ACCOUNTANTS  
FRN No. 011765C



A handwritten signature in black ink, appearing to read "Deepak Agrawal".

(DEEPAK AGRAWAL)  
(PARTNER)  
M.NO. 401680

DATE: - 1.1 DEC 2013  
PLACE: - RAIPUR



**ANNEXURE "A" TO AUDITORS REPORT**

**RASHTRIYA MADHYAMIK SHIKSHA ABHIYAAN (RMSA) FUNDS**  
**RAJYA MADHYAMIK SHIKSHA MISSION**

**CONSOLIDATED CHHATTISGARH STATE : FINANCIAL YEAR 2012-2013**

Rashtriya Madyamik Shiksha Abhiyan (RMSA) is a centrally sponsored scheme for reforming and improving secondary education in the country. To implement the scheme in the Chhattisgarh State a society is formed and registered under the name "**Rajya Madyamik Shiksha Mission**" having registration no. **C.G. State-3180** dated **21<sup>st</sup> December, 2010** with Registrar of Firms and Societies, Chhattisgarh. Further Rajya Madhyamik Shiksha Mission, Raipur is also registered under section 12A of the Income Tax Act, 1961 via order dated 03/12/2012.

1. Consolidated Financial Statements have been compiled by us on the basis of Financial Statements submitted by the Individual District Statutory Auditors appointed by the State Project Office of RMSA. We have incorporated highlighted comments and other information's from the respective Consolidated District Audit Reports which are material in our opinion.
2. The balance included under the head current assets, loans and advances and current liabilities are subject to confirmation and consequential adjustment, if any, arising out of reconciliation. However in the opinion of the management the current assets, loans and advances are of realizable value as stated.
3. During the course of audit we observed that a Non Recurring Grant of Rs. 2484.55/- Lacs of state share not recd. by the state office from state govt. till the end of the FY under review against the central share of Rs. 7453.59 Lacs sanctioned dated 26-03-2013.
4. During the audit we also observed that following Non Recurring Grant has been sanctioned by the Central Govt. during the FY 2012-13 but the same has not been recd. by the State Office till the end of the FY under review. The same Grant has been shown under the head Cheque in Transit as the same has been recd. by the state office till the date of signing of audit report.



S.No.	Letter No.	Date	Amount (In lacs)
1	F.1-24/2011-SCH.1 (General)	18/03/2013	1990.00
2	F.1-24/2011-SCH.1 (General)	26/03/2013	3991.48
3	F.1-24/2011-Sch.1 (SCSP)	26/03/2013	2608.11
4	F.1-24/2011-Sch.1 (STSP)	26/03/2013	854.00
	<b>TOTAL</b>		<b>9443.59</b>

Also State Share of Rs. 663.33 Lacs has been released by the State Govt. against the Central Share of Rs. 1990.00 Lacs during the FY 2012-13.

5. Approved AWP&B of Study Tours/Excursion Trips includes Rs. 67.52 Lacs shown in Annexure XX as the same has been sanctioned by the GOI for the FY 2012-13 vide letter no. F.No. 1-24/2011-Sch-1 Dated 06<sup>th</sup> August 2012.
6. During the course of audit 3755 (Three Thousand Seven Hundred Fifty Five) Schools out of 3989 (Three Thousand Nine Hundred and Eighty Nine) schools has produced their books of accounts and other relevant records for verification.
7. 930 schools have made payments for expenses in excess of Rs. 1,000/- otherwise than by account payee cheque / drafts. The number of such instances is 930 schools and totals such payments amounts to Rs. 159.34 Lacs.
8. During the course of our audit it was observed that Bilaspur & Korea District Project Offices of RMSA are not in a practice of preparing Bank Reconciliation Statements though there are huge differences between Bank Balance and respective district Bank Books.
9. We found that State Project Office issued a letter to the entire district for compliance of audit objection raised by the statutory auditors of the FY 2011-12. A compliance report has been received by the State Project Office from the District Office on the objection raised by the auditor in respect of accounts of District & Schools level. Maximum audit objections for the FY 2011-12 has been disposed off except the following:

- Preparation of BRS in regular interval in district level
- Cash Payment in school level





10. The District Project Offices have not followed the provisions of Chapter XVIIB of the Income Tax Act, 1961 relating to deduction of tax at source and filing of quarterly and annual returns of deduction of tax at source. We came across the following instances in districts where the deduction of tax at source has not been made:-

S. No.	District Name
1.	Ambikapur- Surguja
2.	Bilaspur
3.	Raigarh
4.	Koriya
5.	Korba

11. This report is issued in addition to separate audit report for districts and schools wherein the detailed observations and findings for the respective districts and schools are mentioned separately.

For, DUBEY AGRAWAL & ASSOCIATES  
CHARTERED ACCOUNTANTS  
FRN No. 011765C



(DEEPAK AGRAWAL)  
(PARTNER)  
M.NO. 401680

DATE: - 1.1 DEC 2013  
PLACE: - RAIPUR

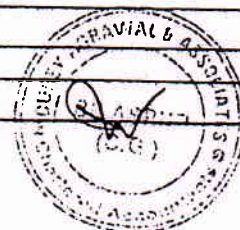


# Utilization Certificate for the year ended 31<sup>st</sup> March 2013

Name of the Scheme:

**RASHTRIYA MADHYAMIK SHIKSHA ABHIYAAN SCHEME**

				Rs. In Lakhs
S.No				Total
1	Opening balance of cash & bank balance at the beginning of the financial year as on 1.4.2012			20964.00
	Opening balance of Loans & Advances at the beginning of the financial year as on 1.4.2012			30289.73
	Less: Current Liabilities as on 01-04-2012			6.80
				30282.93
2	Details of funds received during the year			
2.1	Fund received from Central Government			
	LETTER NO.	DATED	NATURE	AMOUNT
	F-1-36/2010-Sch.1 (A)	27-06-2012	NON-RECURRING	8418.50
	F-1-36/2010-Sch.1 ©	27-06-2012	NON-RECURRING	1800.00
	F-1-36/2010-Sch.1 (B)	27-06-2012	NON-RECURRING	4800.00
	F-5-1/2012-RMSA-II (A)	28-02-2013	RECURRING	1145.59
	F-5-1/2012-RMSA-II (B)	28-02-2013	RECURRING	181.68
	F-5-1/2012-RMSA-II (C)	28-02-2013	RECURRING	198.83
	F-1-24/2011-Sch.1 (SCSP)	18-03-2013	NON-RECURRING	4909.00
	F-1-24/2011-SCH.1 (General)	18-03-2013	NON-RECURRING (Funds in Transit)	1990.00
	F-1-24/2011-SCH.1 (General)	26-03-2013	NON-RECURRING (Funds in Transit)	3991.48
	F-1-24/2011-Sch.1 (SCSP)	26-03-2013	NON-RECURRING (Funds in Transit)	2608.11
	F-1-24/2011-Sch.1 (STSP)	26-03-2013	NON-RECURRING (Funds in Transit)	854.00
				30897.19
2.2	Fund received from State Government			
	LETTER NO.	DATED	NATURE	AMOUNT
	F-17-13/2011/20-1	8/2/2013	NON-RECURRING	5006.17
	F-17-13/2011/20-1	8/2/2013	RECURRING	219.12
	F-17-22/2013/20-1	21/03/2013	RECURRING	508.70
	F-7-30/2013/20-1	23/03/2013	NON-RECURRING	2299.66
				8033.65
3	Total fund received			38930.84
4	Other receipts/interest (including Refund/Adjustment)			850.77
5	Total fund available (Si. 1+3+4)			91028.54
6	Expenditure (Recurring)			5119.33
7	Expenditure (Grants for creation of capital assets)			19196.84
8	Total Expenditure (Sr. No. 6 + 7)			24316.17





1 Certified that out of Rs. 30897.19 (Rupees Thirty Thousand Eight Hundred Ninty Seven Lacs Nineteen Only) of grant-in-aid sanctioned during the year 2012-13 in favour of RAJYA MADHYAMIK SHIKSHA MISSION vide Ministry of Human Resource Department of School Education and Literacy letter no. as indicated above and Rs. 8033.65 (Rupees Eight Thousand Thirty Three Lacs Sixty Five Only ) received as State share from State Government vide letter no. as indicated above and Rs. 850.77 (Rupees Eight Hundred Fifty Lacs Seventy Seven Only) on account of Interest earned and other receipts during the period 2012-13 and Rs. 51246.93 (Rupees Fifty One Thousand Two Hundred Fourty Six Lacs Ninety Three Only) on account of unspent balances of the previous year, a sum of Rs. 24316.17 (Rupees Twenty Four Thousand Three Hundred Sixteen Lacs Seventeen Only) has been utilized for the purpose for which it was sanctioned and the balance of Rs. 66712.38 (Rupees Sixty Six Thousand Seven Hundred Twelve Lacs Thirty Eight Only) remains unutilized (Including Advance of Rs. 25662.82 (Rupees Twenty Five Thousand Six Hundred Sixty Two Lacs Eighty Two Only) at the end of the year.


2 Certified that I have satisfied myself that the conditions on which the grants-in-aid was sanctioned have been duly fulfilled and that I have exercised the following checks to see that the money was actually utilized for the purpose for which it was sanctioned.

3 Kinds of checks exercised

i. Audited Statements of Accounts (Copy enclosed)

ii. Utilization received from executing units, records during sample visit.

iii. Progress Report

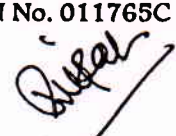
  
Manoj Kumar  
Managing Director  
Rajya Madhyamik Shiksha Mission  
State Project Office, Chhattisgarh  
Place : Raipur (C.G.)

**AUDITOR'S CERTIFICATE**

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

For, Dubey Agrawal & Associates  
Chartered Accountants  
FRN No. 011765C



  
(Deepak Agrawal)  
Partner  
(M.No. 401680)

Date: 11 DEC 2013  
Place: Raipur



## RASHTRIYA MADHYAMIK SHIKSHA ABHIYAAN SCHEME

## RAJYA MADHYAMIK SHIKSHA MISSION

## CHHATTISHGARH STATE

## ANNEXURE - XX

## Consolidated Annual Financial Statement

(Rs. In Lakhs)

State : CHHATTISHGARH

Year Ending 31st March 2013

## SOURCE &amp; APPLICATION

Opening Balance		RMSA		
(a)	Cash in Hand			32.92
(b)	Cash at Bank			20,253.00
(c)	Cheque in Transit			678.07
(d)	Unadjusted Advances			30,289.73
(e)	Current Liabilities			(6.80)
	<b>Total</b>			<b>51,246.93</b>
<b>Source (Receipt)</b>				
(a)	Funds Recd. from GOI			30,897.19
(b)	Funds Recd. from State Govt.			8,033.65
(c)	Interest			824.12
(d)	Other Receipt			30.63
	<b>TOTAL RECEIPT</b>			<b>39,785.59</b>
	<b>Application (Expenditure)</b>	<b>Approved AWP&amp;B including Spill over</b>	<b>Expenditure incurred</b>	<b>Saving/Excess</b>
(a)	Civil Work including furniture & major repairs	-	19,196.84	(19,196.84)
(b)	Teachers Salary	8,435.40	3,144.05	5,291.35
(c)	School Annual Grant	1,995.50	1,244.38	751.12
(d)	Study Tours/Excursion Trips	999.26	70.64	928.62
(e)	Minor Repairs	459.00	203.94	255.06
(f)	In Service of Training of teachers and heads of schools	488.09	205.15	282.94
(g)	Science exhibition in District Headquarters	-	-	-
(h)	MMER	246.19	251.17	(4.98)
(i)	Others		-	-
	<b>TOTAL</b>	<b>12,623.44</b>	<b>24,316.17</b>	<b>(11,692.73)</b>
<b>Application (Refund to State)</b>				
	Refund in Propriety Account			3.97
<b>Closing Balance</b>				
(a)	Cash in Hand			15.71
(b)	Cash at Bank			31,867.42
(c)	Cheque in Transit			9,484.40
(d)	Unadjusted Advances			25,662.82
(e)	Current Liabilities			(317.96)
	<b>Total</b>			<b>66,712.38</b>

For, Raja Madhyamik shiksha Mission  
Rashtriya Madhyamik Shiksha Abhiyan Scheme

As per our report of even date attached  
For, Dubey Agrawal & Associates  
Chartered Accountants  
FRN No. 011765C



(Deepak Agrawal)  
Partner  
(M.No. 401680)

Managing Director

(Finance Controller)



**CHHATTISGARH STATE**  
**CONSOLIDATED BALANCE SHEET AS ON 31ST MARCH 2013**

LIABILITIES	SCH.	AMOUNT CURRENT YEAR	AMOUNT PREVIOUS YEAR	ASSETS	SCH.	AMOUNT CURRENT YEAR	AMOUNT PREVIOUS YEAR
Capital Fund , Current Liabilities & Provisions	A	8,591,915,353.81	5,125,687,072.81	Fixed Assets	C	1,920,677,722.00	994,116.00
	B	31,795,962.00	680,198.00	Loans & Advances Advance for Expenditure Advance for other than Expenditure	D	210,901,870.50 2,355,379,642.00	85,215,708.00 2,943,757,600.00
				Cash & Bank Balances At State & District Level	E		
				Cash in hand		67,274.00	16,794.00
				Balance with Bank		2,996,680,147.31	1,790,970,757.31
				Cheque in transit		946,391,500.00	65,736,000.00
TOTAL				At School Level			
				Cash in hand		1,503,779.00	3,275,567.00
				Balance with Bank		190,061,365.00	234,329,728.50
				Cheque in transit		2,048,016.00	2,071,000.00
		8,623,711,315.81	5,126,367,270.81	TOTAL		8,623,711,315.81	5,126,367,270.81

CERTIFIED: That the above is a correct and complete statement of Liabilities & Assets of **RASHTRIYA MADHYAMIK SHIKSHA ABHIYAN SCHEME, CHHATISGARH STATE** as on 31st March 2013.

As per our report of even date attached  
**For, Dubey Agrawal & Associates**

Chartered Accountants  
FRN No. 011765C



(Deepak Agrawal)  
Partner  
(M.No. 401680)

(Managing Director)  
Date: 11.03.2013  
Place: Raipur  
11.03.2013

# CHHATTISGARH STATE

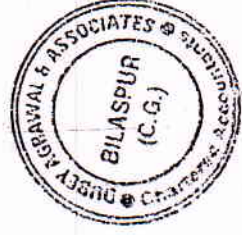
## CONSOLIDATED INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2013

EXPENDITURE	SCH.	AMOUNT CURRENT YEAR	AMOUNT PREVIOUS YEAR	INCOME	SCH.	AMOUNT CURRENT YEAR	AMOUNT PREVIOUS YEAR
Expenditure at District & School Level				Interest Received			75,286,413.31
Teachers Salary		314,405,399.00	47,304,096.00	From Bank		82,411,563.00	
School Grant		124,437,756.00	123,567,383.00	From Others			
Minor Repair		20,394,170.00	35,020,731.00	Other Receipt			
Excursion tour for Students		7,063,700.00	60,462,394.00	From Others		2,637,976.00	2,812,530.00
MMER	F	25,117,288.00	21,005,655.00				
Other Exp.		-	5,726,040.00				
Teachers Training		20,514,820.00	45,137,894.00	Deficit of Income Over Expenditure		426,883,594.00	260,125,249.69
<b>TOTAL</b>		<b>511,933,133.00</b>	<b>338,224,193.00</b>	<b>TOTAL</b>		<b>511,933,133.00</b>	<b>338,224,193.00</b>

As per our report of even date attached

CERTIFIED: That the above is a correct and complete statement of Income & Expenditure of RASHTRIYA MADHYAMIK SHIKSHA ABHIYAAN SCHEME, CHHATTISGARH STATE as on 31st March 2013.

For, Dubey Agrawal & Associates  
Chartered Accountants  
FRN No. 011765C



*Deepak Agrawal*

(Deepak Agrawal)  
Partner  
(M.No. 401680)

*Pranendra Chatterjee*  
Pranendra Chatterjee  
Joint Secretary, Chhattisgarh Mission  
Chhattisgarh

*Pranendra Chatterjee*  
(Managing Director)  
Date: 11/03/2013  
Place: Raipur (C.G.)

2013



# CHHATTISGARH STATE

## CONSOLIDATED RECEIPT AND PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2013

RECEIPT	SCH.	AMOUNT CURRENT YEAR	AMOUNT PREVIOUS YEAR	PAYMENT	SCH.	AMOUNT CURRENT YEAR	AMOUNT PREVIOUS YEAR
<b>Opening Balance</b>				<b>Expenditure at District &amp; School Level</b>			
(a) Cash in Hand		3,292,361.00	1,122,229.00	Teachers Salary		314,405,399.00	47,304,096.00
(b) Balance with Bank		2,025,300,485.81	172,507,260.50	School Grant		124,437,756.00	123,567,383.00
(c) Funds in Transit		67,807,000.00	-	Minor Repair		20,394,170.00	35,020,731.00
<b>Grant Received during the year</b>				Excursion tour for Students		7,063,700.00	60,462,394.00
State Share		803,365,000.00	1,183,945,000.00	MMER	F	25,117,288.00	21,005,655.00
Central Share		3,089,719,000.00	3,461,773,000.00	Other Exp.		-	5,726,040.00
Last yr. fund recd.		-	573,750.00	Teachers Training		20,514,820.00	45,137,894.00
<b>Interest from Bank</b>		82,411,563.00	75,286,413.31	<b>Fixed Assets Purchased during the year</b>		1,919,683,606.00	994,116.00
<b>Others Receipts</b>		2,637,976.00	2,812,530.00	<b>Advance Given during the year</b>			
<b>Advance Recd. during the year</b>		31,154,851.00	348,069.00	For Expenditure		139,016,181.00	73,502,851.00
<b>Advance adjusted/refunded</b>		2,028,700,850.50	31,545,992.00	For Civil Work		1,426,992,874.00	2,420,557,600.00
<b>Misc. Fund Receipt</b>		491,130.00	-	<b>Refund to SPO (Prop.)</b>		397,255.00	95,200.00
				<b>Advance/Liabilities paid</b>		39,087.00	140,437.00
				Opening Differences Adj.		66,000.00	
				Opening FIT Adjusted	E		
				<b>Closing Balance</b>			
				(a) Cash in Hand		1,571,053.00	3,292,361.00
				(b) Balance with Bank		3,186,741,512.31	2,025,300,485.81
				(c) Funds in Transit		948,439,516.00	67,807,000.00
<b>TOTAL</b>		<b>8,134,880,217.31</b>	<b>4,929,914,243.81</b>	<b>TOTAL</b>		<b>8,134,880,217.31</b>	<b>4,929,914,243.81</b>

CERTIFIED: That the above is a correct and complete statement of Receipt & Payments of RASHTRIYA MADYANIK SHIKSHA ABHIYAAN SCHEME, CHHATTISGARH STATE as on 31st March 2013

As per our report of even date attached  
For, Dubey Agrawal & Associates  
Chartered Accountants

FRN No. 011765C



(Deepak Agrawal)  
Partner  
(M.No. 401680)

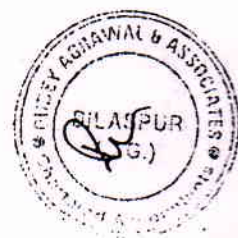
(Managing Director)  
Date: 11.03.2013  
Place: Raigarh

11.03.2013

## **RASHTRIYA MADHYAMIK SHIKSHA ABHIYAAN SCHEME**

Schedule forming Part of Balance Sheet as on 31st March 2013 and Income & Expenditure Account and Receipt & Payment Account for the period ended on that date

Particulars	Sub Total in Rs.	Total in Rs.
<b><u>Schedule A</u></b>		
<b>Capital Fund</b>		
Opening Balance as on 01-04-2012	5,125,687,072.81	
Add: Receipt : State Govt.	803,365,000.00	
Add: Receipt : Central Govt.	3,089,719,000.00	
Add: Other Receipts	491,130.00	
Less: Opening Cheque in Transit	66,000.00	
Less: Refund to SPO (Propriety.)	397,255.00	
<b>Total</b>	<b>9,018,798,947.81</b>	
Less: Deficit of Income over Expenditure	426,883,594.00	8,591,915,353.81
<b><u>Schedule B</u></b>		
<b>Current Liabilities &amp; Provision</b>		
TDS Payable	-	
Advance Repayable	795,962.00	
Advance from NMDC. Narayanpur	10,000,000.00	
Advance from Model School Scheme, Dantewada	21,000,000.00	31,795,962.00
<b><u>Schedule C</u></b>		
<b>Fixed Assets</b>		
Civil Work (WIP)	1,907,035,000.00	
Furniture & Fixtures	13,216,322.00	
Electronic Item	185,230.00	
Computer	-	
Equipments	241,170.00	1,920,677,722.00
<b><u>Schedule D</u></b>		
<b>Loans &amp; Advances</b>		
<b>Advance for Expenditure</b>		
Advance for Salary	101,866,738.00	
Advance to Unaudited School (2010-11)	9,581,063.00	
Advance to Unaudited School (2011-12)	12,575,009.50	
Advance to Unaudited School (2012-13)	19,251,622.00	
Advance to Staff	157,000.00	
Advance to SCERT	27,988,306.00	
Advance to Director, DPI	300,000.00	
Advance for Training	16,081,203.00	
Advance to CSIDC	20,000,000.00	
Others Advances	3,100,929.00	210,901,870.50





Particulars	Sub Total in Rs.	Total in Rs.
<b>Advance for Other Than Expenditure</b>		
Advance for Civil Work	2,355,379,642.00	2,355,379,642.00

**Schedule E**

**Cash & Bank Balances**

**At State Level**

Cash in hand		
Balance with Bank	2,491,954,556.00	
Funds in transit	944,359,000.00	3,436,313,556.00

**At District Level**

Cash in hand	67,274.00	
Balance with Bank	504,725,591.31	
Funds in transit	2,032,500.00	506,825,365.31

**At School Level**

Cash in hand	1,503,779.00	
Balance with Bank	190,061,365.00	
Funds in transit	2,048,016.00	193,613,160.00

**Schedule F**

**MINER**

Bank Charges	10,021.00	
Salary	11,531,413.00	
Stationary	2,818,473.00	
Contingency Expenses	1,289,063.00	
Telephone	192,984.00	
Office exp	4,197,818.00	
Meeting/Monitoring Exp.	420,626.00	
Travelling Exp.	1,064,168.00	
Repair & maintenance	1,567,058.00	
Audit Fees	2,025,664.00	25,117,288.00



# RASHTRIYA MADHYAMIK SHIKSHA ABHIYAAN

## CHHATTISHGARH STATE

### Loans & Advances

Particulars	Opening Balance as on 01.04.2012	Given during the year	Adjusted during the year	Refund during the year	Closing Balance on 31.03.2013
<b>Loans for Expenditure</b>					
Loans for salary	21,550,426.00	80,855,165.00	-	538,853.00	101,866,738
Loans to Unaudited Schools (FY 2010-11)	10,322,414.00	-	741,351.00	-	9,581,063
Loans to Unaudited Schools (FY 2011-12)	21,549,648.00	1,303,540.00	10,278,178.50	-	12,575,009
Loans to Unaudited Schools (FY 2012-13)	-	19,251,622.00	-	-	19,251,622
Loans to Staff	359,860.00	246,000.00	397,800.00	51,060.00	157,000
Loans to SCERT	24,209,558.00	3,778,748.00	-	-	27,988,306
Loans to Director, DPI	-	300,000.00	-	-	300,000
Loans for Training	5,794,210.00	11,086,993.00	800,000.00	-	16,081,203
Loans to CSIDC	-	20,000,000.00	-	-	20,000,000
Others Advances	1,429,592.00	2,194,113.00	50,000.00	472,776.00	3,100,929
<b>TOTAL (A)</b>	<b>85,215,708.00</b>	<b>139,016,181.00</b>	<b>12,267,329.50</b>	<b>1,062,689.00</b>	<b>210,901,870</b>
<b>Loans for other than Expenditure</b>					
<b>Loans for Civil works</b>					
Loans PWD	2,636,887,650.00	1,035,134,000.00	1,907,035,000.00	97,707,082.00	1,667,279,568
Loans RES, PHE AND OTHER AGENCIES	301,759,950.00	182,663,580.00	-	5,518,750.00	478,904,780
Others	5,110,000.00	209,195,294.00	5,110,000.00	-	209,195,294
<b>TOTAL (B)</b>	<b>2,943,757,600.00</b>	<b>1,426,992,874.00</b>	<b>1,912,145,000.00</b>	<b>103,225,832.00</b>	<b>2,355,379,642</b>
<b>GRAND TOTAL (A+B)</b>	<b>3,028,973,308.00</b>	<b>1,566,009,055.00</b>	<b>1,924,412,329.50</b>	<b>104,288,521.00</b>	<b>2,566,281,512</b>

