

**RASHTRIYA MADHYAMIK SIKSHA
ABHIJAN MISSION (PLAN)**

ASSAM

AUDIT REPORT

FINANCIAL YEAR : 2009-2010

R. A. GARODIA & CO.

Chartered Accountants

Ex – Police Line, Tezpur – 784 001, Assam
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R. A. GARODIA & Co.
CHARTERED ACCOUNTANTS

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AUDITORS' REPORT

To,
The Mission Director
Rashtriya Madhyamik Siksha Abhijan Mission
Kahilipara, Guwahati – 781019

1. We have audited the attached Balance Sheet, Income & Expenditure and Receipts & Payments Account for the year ended 31st March, 2010 of the **RASHTRIYA MADHYAMIK SIKSHA ABHIJAN MISSION (PLAN EXPENDITURE), ASSAM** from the books of account, records, documents and vouchers produced before us. These financial statements are the responsibility of the agency. Our responsibility is to express an opinion on these financial statements based on our audit.
2. 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. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our Audit provides a reasonable basis for our opinion.
3. **Subject to and read with the observations given in the Annexure to this report, we report that:**
 - a. 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.
 - b. The Agency has maintained the books of accounts as deemed necessary.
 - c. The Statement of Accounts are in agreement with the books of accounts of the Agency.
 - d. In our Opinion and according to the explanations given to us, the said Accounts give a true and fair view:
 - (i) In the case of the Balance Sheet, of the state of affairs of the Agency as on 31st March, 2010;
 - (ii) In the case of the Income and Expenditure Account, of the excess of income over expenditure of the Agency for the year ended on that date;

- And -

- (iii) In the case of the Receipts and Payments Account, of the actual receipts and payments of the Agency during the year ended on that date.

Place: Tezpur
Date: 30/03/2011



For, **R. A. Garodia & Co.**
Chartered Accountants


CA. Ramesh Kr. Garodia
Partner
M. No. – 097783
ICAI FRN – 309154E
CAG Empanelment No. – SPA 032

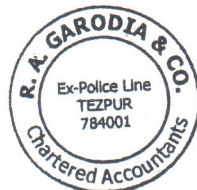


PROCUREMENT AUDIT CERTIFICATE

This is to certify that we have gone through the procurement procedure used for **RASHTRIYA MADHYAMIK SIKSHA ABHIJAN MISSION (PLAN), ASSAM** and based on the records produced before us, and **subject to and read with our comments given in the Annexure to our Audit Report of even date**, we are satisfied that the procurement procedure prescribed in the Manual on Financial Management and Procurement under Rashtriya Madhyamik Siksha Abhijan Mission has been followed / or the following deviation were observed:

Sl. No.	Details	Deviations	Amount Involved (Declared Mis-Procured)
----- NIL -----			

Place: Tezpur
Date: 30/03/2011



For, **R. A. Garodia & Co.**
Chartered Accountants

CA. Ramesh Kr. Garodia
Partner

M. No. - 097783
ICAI FRN - 309154E
CAG Empanelment No. - SPA 032

RASHTRIYA MADHYAMIK SIKSHA ABHIJAN MISSION (PLAN), ASSAM

FINANCIAL YEAR 2009-2010

ANNEXURE TO AUDITOR'S REPORT

(Referred to in Para 3 of our Audit Report of Even date)

NOTES, COMMENTS & OBSERVATIONS:

1. UTILISATION CERTIFICATE

The Utilisation Certificate attached herewith reflects the amount of Utilisation towards Plan expenditure for the year at Rs. 446.50 Lakhs. However, in this context, we would like to mention here that the entire amount of Rs. 446.50 Lakhs reflected as "Utilised" actually comprises of School Annual Grants forwarded to various Schools for which no Utilisation Certificates were produced. Hence, As on the date of preparation of the Financial Statements, i.e. as on 31st March, 2010, the entire amount remained unutilised in the hands of the respective schools.

2. UTILISATION CERTIFICATES FROM DISTRICTS & SCHOOLS

As already mentioned above, School Annual Grants have been forwarded to 1786 Schools in all the Districts of the State amounting to Rs. 4,46,50,000/-. However, till the date of completion of the Audit by the audit team, no utilisation certificates had been submitted by any of the schools receiving the said amount. It is hereby recommended that proper utilisation certificates should be obtained immediately from all the schools so as to ensure proper utilisation of the Funds.

3. PROCUREMENT PROCEDURE:

There are no procurements during the year under audit. Hence, we do not have any comments to offer on the Procurement procedure adopted.

4. BANK ACCOUNTS:

The Agency has been maintaining a common Bank Account for Annual Work Plan and Pre Project Activities. However, it is hereby recommended that separate Bank Accounts should be maintained for both the Funds in order to maintain transparency of accounts.

5. BUDGET PROVISIONS:

Expenditure in all the activities has been within the budget provisions during the year, as shown in the schedule attached to the Balance Sheet.

6. GOVERNMENT DUES:

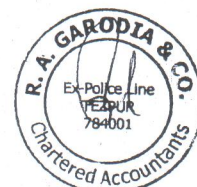
There were no outstanding Government Dues payable as on 31st March, 2010.

7. FIXED ASSETS REGISTER & STOCK REGISTERS

Fixed Assets Register and Stock Registers had been maintained but these were not maintained properly and were not up to date.

8. PREVIOUS YEARS' AUDIT REPORTS:

There are no outstanding Audit Paras since this is the First year of Audit of the Agency



Utilization Certificate under RMSA (Plan) for the year ended 31-03-2010

Name of the State: Assam


(Rs. in Lakh)

Sl No.	Sanction Letter No. & Date	RMSA	GH	MS	Total
1	F.1-56/2009-Sch.1 & 09.03.2010	635.00			635.00
2	PMA(S).16/2009/Pt./19 & 20.02.2010	318.38			318.38
	Total :	953.38			953.38

4. Certified that out of Rs 953.38 lakh (Rupees Nine Crore Fifty three Lakh and Thirty Eight Thousand only) of grant-in-aid sanctioned during the year 2009-10 in favour of Rastriya Madhyamik Siksha Abhijan (RMSA) vide Ministry of Human Resource Development, Department of School Education and Literacy Letter Nos. noted against each and Rs. Nil (Rupees Nil) received us State share from the State Government vide letter Nos. noted against each and Rs Nil on account of interest earned and other receipts during the period 1st April 2009 to 31st March 2010 and Rs. ...Nil...(Rupees Nil) on account of unspent balances of the previous year and a sum of Rs. 446.50 Lakh (Rupees Four Crore Forty Six Lakh Fifty Thousand only) excluding advance has been utilized for the purpose for which it was sanctioned and that the balance of Rs. 506.88 lakh (Rupees Five Crore Six Lakh Eighty Eight Thousand only) remains unutilized at the end of the year will be adjusted towards the grants-in-aid payable during the next year.
5. It is also certified that out of amount of Rs. 506.88 lakh (Rupees Five Crore Six Lakh Eighty Eight Thousand only) shown as unutilized, an amount of Rs 124.77 Lakh (Rupees One Crore Twenty Four Lakh Seventy Seven Thousnd only) was transferred to Pre-project Account for implementing preparatory activites.
6. 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 utilised for the purpose for which it was sanctioned.

Kinds of checks exercised

4. Audited Statement of Accounts (Copy enclosed)
5. Utilisation Certificate received from executing units
6. Progress Report (Copy enclosed)


 Mission Director
 Rastriya Madhyamik Siksha
 Abhijan Mission

Dated:

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.

Dated: 30 MAR 2011



Chartered Accountant Firm

R. A. Garodia & Co.
Chartered Accountants


CA. Ramesh Kr. Garodia
 Partner
 Mem. No. 097783
 ICAI FRN : 309154E

RASHTRIYA MADHYAMIK SIKSHA ABHIJAN (PLAN)

Ann. VIII.4

Consolidated Annual Financial Statement

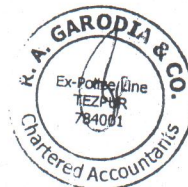
RASHTRIYA MADHYAMIK SIKSHA ABHIJAN MISSION (PLAN) :: ASSAM

(Rs. In Lakhs)

State: ASSAM				
Year Ending : 31ST MARCH, 2010				
PURCE & APPLICATION				
	RMSA	GH	MS	Total
Opening Balance				
(a) Cash in Hand				-
(b) Cash at Bank				-
(c) Unadjusted Advances				-
Total				-
(a) Source (Receipt)				
(b) Funds Received from Government of India	63,500,000.00			63,500,000.00
(c) Funds Received from State Government	31,838,000.00			31,838,000.00
(d) Interest				-
(e) Other Receipts				-
TOTAL Receipts	95,338,000.00			95,338,000.00

	Application (Expenditure)	Approved AWP&B including Spill over	Expenditure Incurred	Savings / Excess
(a)	Civil Works (including furniture and major repairs	71,800,000.00	-	71,800,000.00
(b)	School Annual Grant	120,560,000.00	44,650,000.00	75,910,000.00
(c)	Repair / Replacement of Laboratory Equipments	-	-	-
(d)	Purchase of Lab consumable articles	-	-	-
(e)	Purchase of Books, Periodicals, News Papers etc.	-	-	-
(f)	Study Tours / Excursions Trips	-	-	-
(g)	Minor Repair, teaching aid, electricity, water charges etc.	75,350,000.00	-	75,350,000.00
(h)	Teachers' Salary	-	-	-
(i)	In-Service training of teachers and heads of schools.	9,432,000.00	-	9,432,000.00
(j)	One Day training programme for Head Master and SMDC members	1,206,000.00	-	-
(k)	Science Exhibition in District Headquarters or in a place within District	-	-	-
(l)	Others (Fixed Assets)	-	-	-
(m)	MMER	4,177,000.00	-	4,177,000.00
(n)	Any Other Activity	-	-	-
(o)	State Component	-	-	-
(p)	Girls Activity	-	-	-
(q)	Model School	-	-	-
(r)	Others	-	-	-
	TOTAL	282,525,000.00	44,650,000.00	236,669,000.00
	Closing Balance		50,688,000.00	50,688,000.00
(a)	Cash in Hand			
(b)	Cash at Bank		38,211,003.00	38,211,003.00
(c)	Advance to RMSA Pre-Project		12,476,997.00	12,476,997.00
	Total		50,688,000.00	50,688,000.00

Chief Accounts Officer,
Rastriya Madhyamik Siksha



Mission Director
Rastriya Madhyamik Siksha
Abhijan Mission

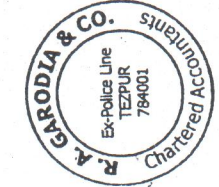
Consolidated Balance Sheet as on 31st March, 2010
Name of the SIS : RASHTRIYA MADHYAMIK SIKSHA ABHIJAN (PLAN)

		(in Rs.)					
LIABILITIES	Sch.	Amount Current Year	Amount Previous Year	ASSETS	Sch.	Amount Current Year	Amount Previous Year
Capital Fund				Fixed Assets			
Opening Balance		-		Civil Works:			
				(i) Opening balance			
				(ii) Add transferred during the year			
				Total			
Funds recd. From Govt. of India				Computer			
(a) RMSA				Furniture			
(b) GH				Vehicle			
(c) MS				Equipment			
Funds recd. From State Govt.				Current Assets			
(a) RMSA				Advances outstanding			
(b) GH				(a) Civil Works			
(c) MS				(b) Others			
Others				Closing Balance at SPO			
Balance at Districts				(a) Cash in Hand		38,211,003.00	
(a)				(b) Cash at Bank			
(b)							
(c)							
Add: Excess of Income over Expenditure		38,211,003.00					
Advances Payable							
Current Liabilities							
Total		38,211,003.00	-	Total		38,211,003.00	-

Chartered Accountants Firm & Co.
Chartered Accountants

Ramesh

CA. Ramesh Mr. Garodia
Partner
Mem. No. 097783
ICAI FRN : 309154E



State Project Director (RMISA)

[Signature]
Chief Accounts Officer,
Rashtriya Madhyamik Siksha

[Signature]
Mission Director
Rashtriya Madhyamik Siksha
Abhiyan Mission

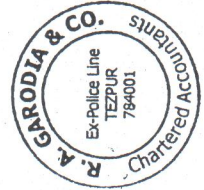
Consolidated Income and Expenditure Account for the year ended 31st March, 2010
Name of the SIS : RASHTRIYA MADHYAMIK SIKSHA ABHIJAN (PLAN)

		(in Rs.)	
EXPENDITURE	Sch.	Amount Current Year	Amount Previous Year
Expenditure at District and SMDC Level			
Teacher Salary			
Civil Work (including furniture & major repairs)			
Schol. Maintenance Grant			
MMER		44,650,000.00	-
School Grant	A		
In-service Teacher Training			
GH			
MS			
Others			
State Level/ MMER			
Others		12,476,997.00	
Transferred to Pre-Project			
Excess of Income over Expenditure transferred to Capital A/c		38,211,003.00	
Total		95,338,000.00	-
INCOME			
Interest			
(a) RMSA			
(b) Girls Hostel			
(c) Model School			
Other Income			
GRANT RECEIVED:			
Government of India		63,500,000.00	
State Government		31,838,000.00	
Excess of Expenditure over Income transferred to Capital A/c			
Total		95,338,000.00	-

State Project Director (RMSA)

Chartered Accountant Firm
R. A. Garodia & Co.
Chartered Accountants

CA. Ramesh K. Garodia
Partner
Mem. No. 097783
ICAI FRN : 309154E



Chief Accounts Officer,
Rastriya Madhyamik Siksha

Mission Director
Rastriya Madhyamik Siksha
Atchutan Dasgupta

Consolidated Receipts and Payments Account for the year ended 31st March, 2010
Name of the SIS : ASSAM RASHTRIYA MADHYAMIK ABHIJAN MISSION

RECEIPTS		Sch.	Amount Current Year	Amount Previous Year	PAYMENTS	Sch.	Amount Current Year	Amount Previous Year
Opening balance					Amount paid to Districts and SMDC Level			
(a) Cash in Hand					Expenditure at District and SMDC Level			
(b) Cash at Bank					Teacher Salary			
(c) Unadjusted Advances					Civil Work (including furniture & major repairs)			
Funds recd. From Govt. of India					Schol Maintenance Grant		44,650,000.00	-
(a) RMSA			63,500,000.00	-	MMER			
(b) GH					School Grant			
(c) MS					In-service Teacher Training			
Funds recd. From State Govt.					GH			
(a) RMSA			31,838,000.00	-	MS			
(b) GH					Others			
(c) MS					State Level			
Interest					MMER			
(a) RMSA					Others			
(b) GH					Miscellaneous payments			
(c) MS					(a) TRANSFER TO PRE-PROJECT		12,476,997.00	-
Miscellaneous receipts					(b)			
Expenditure of districts and SMDC level adjusted against advances					(c)			
Advances for district and SMDC programme activities adjusted					Closing Balance			
Advances for state level programme activities adjusted					(a) Cash in Hand			
Funds refunded by districts and SMDC Level					(b) Cash at Bank		38,211,003.00	-
					(c) Unadjusted Advances			
Total			95,338,000.00	-	Total		95,338,000.00	-

Chartered Accountant Firm
K. A. GARODIA & Co.
 Chartered Accountants

CA. Ramesh K. Garodia
 Partner
 Mem. No. 097783
 ICAI FRN : 309154E

State Project Director (RMSA)

Mission Director
 Rastriya Madhyamik Siksha
 Abhiyan Mission

Chief Accounts Officer,
 Rastriya Madhyamik Siksha



30 MAR 2010

RASHTRIYA MADHYAMIK SIKSHA ABHIJAN (PLAN)

DISTRICTWISE DETAILS OF SCHOOL MAINTENANCE GRANT

<u>Si No</u>	<u>District</u>	<u>Amount</u>
1	BARPETA	4,175,000.00
2	BASKA	2,225,000.00
3	BONGAIGAON	1,375,000.00
4	CACHAR	2,600,000.00
5	CHAIRANG	625,000.00
6	DHEMAJI	400,000.00
7	KARIMGANG	625,000.00
8	KOKRAJHAR	400,000.00
9	DHUBRI	2,075,000.00
10	DIBRUGARH	2,100,000.00
11	KARBI ANGLONG	2,175,000.00
12	MORIGAON	650,000.00
13	TINSUKIA	1,450,000.00
14	LAKHIMPUR	1,900,000.00
15	SONITPUR	1,800,000.00
16	N.C.HILLS	1,050,000.00
17	KAMRUP	5,000,000.00
18	SIBSAGAR	3,150,000.00
19	NAGAON	1,400,000.00
20	NALBARI	1,675,000.00
21	UDALGURI	1,200,000.00
22	DARRANG	1,575,000.00
23	HAILAKANDI	825,000.00
24	GOLAGHAT	975,000.00
25	JORHAT	1,900,000.00
26	GOALPARA	1,325,000.00
		<u>44,650,000.00</u>



[Signature]
Mission Director
Rashtriya Madhyamik Siksha
Abhijan Mission

[Signature]
Chief Accounts Officer,
Rashtriya Madhyamik Siksha
Abhijan Mission