

FTS 8444/2011 - Div(SE)

OFFICE OF THE STATE IMPLEMENTATION SOCIETY
RASHTRIYA MADHYAMIK SHIKSHA ABHIYAN
BABUPARA IMPHAL WEST 795001
MANIPUR

No. 2-9/SPD/RMSA/SIS/2009

Imphal, the 28th July, 2011

To,

Mrs. Caralyn Khongwir Deshmukh,
Director, RMSA
Department of School Education & Literacy, School-1 Section
Ministry of Human Resource Development
Shashtri Bhawan, New Delhi.

Sub: Submission of Audited Accounts for the year 2009-10.

Madam,

With reference to your office letter No. 1-52/2010-Sch-1 dated 8th July 2011, I am to enclose herewith the revised Audited Accounts for the year 2009-10 indicating the component-wise expenditure as per sanction order attached as schedule of expenditure.

The Utilization Certificate in the revised format duly signed by the Chartered Accountant is also enclosed herewith.

Yours faithfully,



(Sumant Singh)
State Project Director,
SIS, RMSA, Manipur

Encl: As stated above.

Copy to:

1. Principal Secretary Education (S),
Govt. of Manipur/Chairman, E.C. RMSA, SIS, Manipur.
2. Additional State Project Director, RMSA, SIS, Manipur.
3. Guard File.

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1/8/2011



OFFICE OF THE STATE IMPLEMENTATION SOCIETY
RASHTRIYA MADHYAMIK SHIKSHA ABHIYAN

Utilization Certificate under RMSA for the year ended 2009-2010

(Rs. In Lacs)

Sl. No.	Details of Central Share	Details of State Share	Amount
1	Opening Balance at the beginning of the financial year (as on 1.4.2009)		Nil
2		Opening Balance at the beginning of the financial year (as on 1.4.2009)	Nil
3	Sanction no 1-27/2009-Sch. 1 dt. 1/10/2009 Ministry of Human Resource Development, Dept of School Education and Literacy.		90.00
3.1	1-50/2009 – Sch 1 dt. 16.3.2010, Ministry of Human Resource Development, Dept of School Education and Literacy		1764.00
4		Sanction no. 31/11/2008-SE(S) dt. 21/11/2009, Dept of Education (S), Govt. of Manipur	10.00
5	Other receipts		
6		Total	1864.00

1. Certified that out of Rs. 18,54,00,000/- (Rupees Eighteen Crores fifty four lakhs only) of Grant in Aid (General) sanctioned during the year 2009-2010 in favour of (RMSA- State Implementation Society) vide Ministry of Human Resource Development , Department of School Education and Literacy letter no..... as indicated above and State share of grants received of Rs 10,00,000/- (Rupees Ten Lakhs Only) and Rs (Nil) on account of interest earned and other receipts during the period 2009-2010 and Rs. Nil on account of unspent balance of the previous year a sum of Rs. Nil has been utilized for the purpose for which it was sanctioned and that the balance of Rs. 17,64,00,000/- (Rupees Seventeen Crores sixty four lakhs only) remains unutilized at the end of the year 2009-2010.
2. 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.

Kinds of checks exercised

- i. Audited Statement of Accounts for the year 2009-2010.
- ii. Utilisation Certificate received from executing units
- iii. Progress report (copy enclosed)

Date:

Auditor's Certificate

Signature with rubber stamp
State Project Director
State Implementation Society
RMSA, Manipur

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 Poddar & Agarwal
Chartered Accountants
Gopal Agarwal
(CA Gopal Agarwal)
Partner

Date: 27/07/2011

M. No. 109179
FRN: 121282W

State Implementation Society (SIS)
Rashtriya Madhyamik Shiksha Abhiyan
Manipur

Financial Audited Accounts
2009-2010



Auditor
Poddar & Agarwal
Chartered Accountants
Shine Towers, Room No: 3(I), 3rd Floor
Sati Jaimati Road, Arya Chowk, Rehabari, Guwahati-8, Assam



PODDAR & AGARWAL



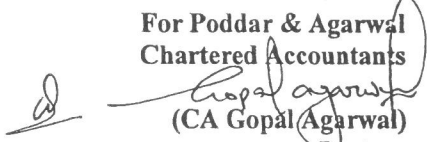
AUDITOR'S REPORT

We have conducted an audit of books of accounts and relevant records and documents of the **RMSA- State Implementation Society** for the year ended **31st March 2010** and also examined the attached Financial Statements, namely (i) Balance Sheet as at **31st March 2010** (ii) Income and Expenditure Account for the year ended on **31st March 2010** and (iii) Receipts and Payments Accounts for the year ended on that date which are drawn up from the Books of Accounts. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether 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.

We further report, subject to our observations enclosed in the form of Management Letter, 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.
- (ii) In our opinion, proper books of account as required by law have been kept by the SIS as far as appears from our examination of those books.
- (iii) In our opinion, to the best of our knowledge and belief and as per information and explanation given to us the said financial statements prepared on the basis of cash method of accounting and subject to our comments and observations given in a separate annexure give a true and fair view:
 - i) In the case of Balance Sheet, the Assets and Liabilities arising from the cash transactions of the State Implementation Society (RMSA) as at 31.03.2010, and
 - ii) In the case of Income and Expenditure Account, of the Excess of Expenditure over Income on the basis of receipts and disbursement as detailed in Receipts and Payments Account for the year ended as on that date.

For Poddar & Agarwal
Chartered Accountants

(CA Gopal Agarwal)
Partner

M. No: 109179
FRN:121282W

PLACE: IMPHAL
DATE: 27/07/2011

PODDAR & AGARWAL

STATE IMPLEMENTATION SOCIETY(SIS)
RASHTRIYA MADHYAMIK SHIKSHA ABHIYAN, MANIPUR

Management Letter incorporating our Observation/ Comments

1	<p>Accounting System in Practice: Accounting systems of accounting: The SIS follows the cash system of accounting as against the accrual system prescribed by RMSA. Thus any liability arising from the obligation in respect of goods and services received has not been booked. Revenue and related assets are recognized when actually received rather than when earned and expenses are recognized when paid rather than when the obligation is incurred.</p>
2	<p>Bank Reconciliation Statement: Bank Reconciliation Statement is not prepared.</p>
3	<p>Cash Book: It has been observed that cash book is not closed daily which don't fulfill the RMSA Guidelines.</p>



STATE IMPLEMENTATION SOCIETY
RASHTRIYA MADHYAMIK SHIKSHA ABHIYAN
CONSOLIDATED BALANCE SHEET AS AT 31-03-2010

<u>LIABILITIES</u>	<u>SCH</u>	<u>Current Year Amount (Rs.)</u>	<u>Previous Year Amount (Rs.)</u>	<u>ASSETS</u>	<u>Sch</u>	<u>Current Year Amount (Rs.)</u>	<u>Previous Year Amount (Rs.)</u>
CAPITAL FUND				Fixed Assets			
Opening Balance				State Implementation Society		65,53,660.00	
				Civil Works :			
				i) Opening Balance			
				ii) Add transferred during the year			
				Total			
Fund received from Government of India				Computer			
(a) RMSA		18,54,00,000.00		Furniture			
(b) GH				Vehicle			
(c) MS				Equipment			
Fund received from State Government of India				Current Assets			
(a) RMSA		10,00,000.00		Advances Outstanding			
(b) GH				(a) Civil Works			
(c) MS				(b) Others			
Others							
Balances at Districts							
(a)							
(b)							
(c)							
Less: Excess of Expenditure over Income		(29,46,340.00)		Closing Balance at SPO			
Advances repayable				(a) Cash in Hand		-	
				(b) Cash at Bank		17,64,00,000.00	
				(c) Fund in Transit		5,00,000.00	
Current Liabilities							
Total (Rs)		18,34,53,660.00	-	Total (Rs)		18,34,53,660.00	-

For Poddar & Agarwal
Chartered Accountants
(Signature)
(CA Gopal Agarwal)
Partner
M.No: 109179
F.R.N.: 121282W



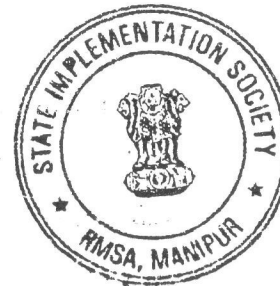
State Project Director (RMSA)

(Signature)
State Project Director
State Implementation Society
RMSA, Manipur

STATE IMPLEMENTATION SOCIETY
RASHTRIYA MADHYAMIK SHIKSHA ABHIYAN
CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31/03/2010

EXPENDITURE	Sch	Current Year Amount (Rs.)	Previous Year Amount (Rs.)	INCOME	Sch	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Expenditure at district and SMDC level				Interest received			
Teacher Salary				(a) RMSA			
Civil Work including furniture & Major repairs)				(b) GH			
School Maintainance Grant				(c) MS			
MMER				Other Income			
School Grant				Excess of Expenditure over Income transferred to Capital Fund		29,46,340.00	
In-service Teacher Training							
GH							
MS							
Others							
State Level							
Publicity Programmes		9,92,908.00					
Training Programme		12,17,763.00					
Management Cost		7,35,669.00					
MMER							
Others							
Excess of Income over Expenditure transferred to Capital Fund							
TOTAL		29,46,340.00	-	TOTAL		29,46,340.00	-

For Poddar & Agarwal
Chartered Accountants
(CA Gopal Agarwal)
Partner
M.No: 109179
F.R.N.: 121282W



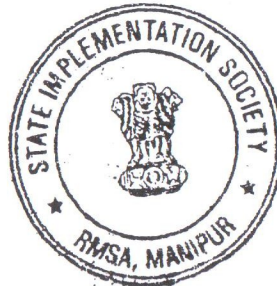
State Project Director (RMSA)

State Project Director
State Implementation Society
RMSA, Manipur

STATE IMPLEMENTATION SOCIETY
RASHTRIYA MADHYAMIK SHIKSHA ABHIYAN
CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31/03/2010

RECEIPTS	Sch	Current Year Amount (Ks.)	Previous Year Amount (Ks.)	PAYMENTS	Sch	Current Year Amount (Ks.)	Previous Year Amount (Ks.)
Opening Balances				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)			
Fund received from Government of India				School Maintanance Grant			
(a) RMSA		18,54,00,000.00		MMER			
(b) GH				School Grant			
(c) MS				In-service Teacher Training			
Fund received from State Government of India				GH			
(a) RMSA		10,00,000.00		MS			
(b) GH				Others			
(c) MS				State Level			
Interest received				Publicity Programme for RMSA		9,92,908.00	
(a) RMSA				Training Programme		12,17,763.00	
(b) GH				Grants to ZEO		5,00,000.00	
(c) MS				Management Cost		39,84,029.00	
Miscellaneous receipts				MMER			
Expenditure of Districts and SMDC level				Contruction (Pre Project Activity)		33,05,300.00	
adjusted against advances				Miscellaneous payments			
Advances for district and SMDC programme				(a)			
activities adjusted				(b)			
Advances for state level programme activities				(c)			
adjusted				Closing Balance			
Funds refunded by districts and SMDC level				(a) Cash in Hand			
				(b) Cash at Bank		17,64,00,000.00	
				(c) Unadjusted Advances			
TOTAL		18,64,00,000.00	-	TOTAL		18,64,00,000.00	-

For Poddar & Agarwal
Chartered Accountants
(Signature)
(CA Gopal Agarwal)
Partner
M.No: 109179
F.R.N.: 121282W



State Project Director (RMSA)

(Signature)
State Project Director
State Implementation Society
RMSA, Manipur

STATE IMPLEMENTATION SOCIETY
RASHTRIYA MADHYAMIK SHIKSHA ABHIYAN
For the year ended 31.03.2010

BANK RECONCILIATION STATEMENT OF AXIS 909010039217915
OF STATE HEAD QUARTER

PARTICULARS	AMOUNT
Bank balance as per Cash Book as on 31.03.2010	-
Add: Cheque issued but cleared after 31-03-2010	28,702.00
Interest received but not taken in cash book	251.00
Bank balance as per Pass Book as on 31.03.2010	28,953.00

BANK RECONCILIATION STATEMENT OF BOB 10160100011571
OF STATE HEAD QUARTER

PARTICULARS	AMOUNT
Bank balance as per Cash Book as on 31.03.2010	17,64,00,000.00
Add: Cheque issued but cleared after 31-03-2010	
Date Chq No. Amount	
25-03-10 536364 3,36,716.00	
25-03-10 536366 1,43,919.00	
25-03-10 536369 40,000.00	
25-03-10 536370 40,000.00	
25-03-10 536371 40,000.00	
25-03-10 536372 20,000.00	
25-03-10 536373 40,000.00	
25-03-10 536374 40,000.00	
25-03-10 536375 40,000.00	
25-03-10 536376 40,000.00	
25-03-10 536377 40,000.00	
25-03-10 536378 40,000.00	
25-03-10 536379 40,000.00	
25-03-10 536380 40,000.00	
25-03-10 536381 40,000.00	
25-03-10 536384 1,23,333.00	
25-03-10 536385 63,884.00	
	11,67,852.00
	17,75,67,852.00
Less: Excess paid by the bank	11,255.00
Cheque cleared after 31-03-2010	28,702.00
Bank balance as per Pass Book as on 31.03.2010	17,75,27,895.00

OFFICE OF THE STATE IMPLEMENTATION SOCIETY
Detail of Expenditure on Pre Project Activities

Sl. No.	Cheque No.	Date of Issue	Activities	Amount (Rs.)
1	012271	26/12/2009	Capacity Building training Programme	Rs. 5,93,430
2	012272	26/12/2009	M/s Sunny International Karol Bagh, New Delhi for supply of RMSA Gift Items for publicity programme	Rs. 1,43,438
3	012273	26/12/2009	Shri Samananda Khangembam, Salary for Nov and Dec.	Rs. 13,000
4	012274	26/12/2009	Ksh Jotin Singh (DEO), Salary for Nov and Dec	Rs. 9,000
5	012275	26/12/2009	Shri Kh. Lalit Singh (DEO), Salary for Nov and Dec.	Rs. 9,000
6	012276	26/12/2009	Shri. L. Bishorjit Singh, Salary for Dec	Rs. 3,200
7	012277	26/12/2009	Shri C.B. Paudyal, Joint Director Edu(S) by payment TA/DA for official duties of RMSA at Delhi	Rs. 21,278
8	012278	26/12/2009	Shri Ranjan Yumnam for TA/DA payment on official RMSA duties at Delhi	Rs. 28,952
9	012279	16/01/2010	5 days Training Programme expenditure on RMSA	Rs. 1,50,000
10	536351	25/03/2010	The Executive Engineer, Engineering Cell of Department of Edu. (S), for 1st instalment for construction/Extension of RMSA Office	Rs. 20,00,000
11	536352	25/03/2010	Training expenses for SMDC	Rs. 2,55,768
12	536354	25/03/2010	Office contingency expenditure	Rs. 2,55,012
13	536355	25/03/2010	Samananda Khangembam Salary Jan to March, 2010	Rs. 19,500
14	536356	25/03/2010	Keisham Lalit Salary Jan to March, 2010	Rs. 13,500
15	536357	25/03/2010	Jotin Salary Jan to March, 2010	Rs. 13,500
16	536358	25/03/2010	Bishorjit Salry Jan to March	Rs. 9,600
17	536359	25/03/2010	Harekrishna, SPD, RMSA TA/DA for the period of 14th to 18th March, 2010 on official duty at Delhi	Rs. 18,770
18	536360	25/03/2010	Ranjan Yumanam, ASPD, RMSA TA/DA for official duty at Delhi	Rs. 67,600
19	536361	25/03/2010	churamani Kharel, Accountant, RMSA payment of TA/DA	Rs. 22,270
20	536362	25/03/2010	Samananda Khangembam, for official tour at Delhi as TA/DA payment	Rs. 22,270
21	536363	25/03/2010	Keisham Lalit for official duty at Delhi as TA/DA payment	Rs. 22,000
22	536364	25/03/2010	M/S BCS Peripherals, Imphal for supply of office equipment	Rs. 3,36,716
23	536365	25/03/2010	M/S Panta Enterprises, Imphal supply of photo copier Machine etc.	Rs. 1,75,700
24	536366	25/03/2010	M/S Unicorn, Imphal for supply of office equipment, Printer, Laptop, Catridge	Rs. 1,43,919
25	536367	25/03/2010	M/S Symphony Computer, Imphal supply of furniture and equipment	Rs. 19,42,895
26	536368	25/03/2010	M/S Horizon Midia, Imphal, Midia publicity works	Rs. 8,49,470
27	536369	25/03/2010	Zonal Edn. Officer Zone-1, Release of grant of RMSA pre-project activities	Rs. 40,000
28	536370	25/03/2010	ZEO, Wangol for release of grant of RMSA pre-project activities	Rs. 40,000
29	536371	25/03/2010	Zonal Edn. Officer Zone-2, Release of grant of RMSA pre-project activities	Rs. 40,000
30	536372	25/03/2010	ZEO, Jiribam, release of grant of RMSA pre-project activities	Rs. 20,000
31	536373	25/03/2010	ZEO, Thoubal, release of grant of RMSA pre-project activities	Rs. 40,000
32	536374	25/03/2010	ZEO, Kakching, release of grant of RMSA pre-project activities	Rs. 40,000
33	536375	25/03/2010	ZEO, Bishnupur, release of grant of RMSA pre-project activities	Rs. 40,000
34	536376	25/03/2010	ZEO, Chandel, release of grant of RMSA pre-project activities	Rs. 40,000
35	536377	25/03/2010	ZEO, Churachanpur, release of grant of RMSA pre-project activities	Rs. 40,000
36	536378	25/03/2010	ZEO, Kangpokpi, release of grant of RMSA pre-project activities	Rs. 40,000
37	536379	25/03/2010	ZEO, Senapati, release of grant of RMSA pre-project activities	Rs. 40,000
38	536380	25/03/2010	ZEO, Tamenglong, release of grant of RMSA pre-project activities	Rs. 40,000
39	536381	25/03/2010	ZEO, Ukhrul, release of grant of RMSA pre-project activities	Rs. 40,000
40	536383	25/03/2010	M/S Maa Kamakhya Steel Furniture, Imphal for supply of ZEO office furniture under RMSA	Rs. 6,49,130
41	536384	25/03/2010	Shri Y. Pikshak for hiring of vehicle	Rs. 1,23,333
42	536385	25/03/2010	Shri L. Chandrakumar for hiring of vehicle	Rs. 63,884
43	536386	25/03/2010	Training programme expenditure for District Official	Rs. 2,18,565
44	536387	25/03/2010	Executive Engineer Engineering Cell, Department of Edu. (S) for 2nd installment for development of state RMSA office, Manipur	Rs. 13,05,300
				Rs. 1,00,00,000

DISTRICT PROJECT OFFICE
RMSA : State Implementation Society, Manipur

Details of Fixed Assets

SI No	Particulars	For the year	Total
	Head Office		
1	Office Building	33,05,300.00	33,05,300.00
2	Office Equipments	3,36,716.00	3,36,716.00
3	Xerox Machine	1,75,700.00	1,75,700.00
4	Furniture	19,42,895.00	19,42,895.00
5	Computer Accessories	1,43,919.00	1,43,919.00
6	ZEO's Furniture	6,49,130.00	6,49,130.00
	Sub Total (A)	65,53,660.00	65,53,660.00

For Poddar & Agarwal
Chartered Accountants


(CA Gopal Agarwal)

Partner

M.No: 109179

F.R.N.: 121282W

STATE IMPLEMENTATION SOCIETY
RASHTRIYA MADHYAMIK SHIKSHA ABHIYAN : MANIPUR

(A) Significant Accounting Policies:

1. Basis of Accounting

(i) The financial statements are prepared under the historical convention in accordance with applicable accounting standards and relevant presentational requirements of the RMSA guidelines.

(ii) Accounting policies unless specifically stated to be otherwise, are in accordance with applicable accounting standards.

(iii) The whole amount of grant in aid received from the Ministry is treated as Capital receipts and taken as capital fund in Balance Sheet.

2. Fixed Assets

Fixed Assets are stated at cost of acquisition inclusive of taxes, duties, freight and other incidental expenses related to acquisition and installation. All fixed assets are stated at Gross Value.

3. Depreciation

No Depreciation on Fixed Assets is provided.

4. Inventories

No Inventories are maintained. Hence accounting policy of valuation of inventory i.e. "valued at Cost or Market Price whichever is lower" is not applicable.

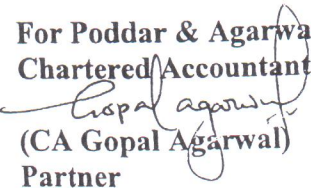
5. Revenue Recognition

The method of account adopted is cash basis. Thus both income and expenditure and related assets and liabilities are recognized on actual cash receipts and disbursement basis. The accruals, receivables, obligation and payables are not accounted and hence not incorporated in the statement of account.


In terms of our report of even date

For and on behalf of the management

For Poddar & Agarwal
Chartered Accountants


(CA Gopal Agarwal)
Partner

Place: Imphal
Date: 30/10/2010.


State Project Director
State Project Director
State Implementation Society
RMSA, Manipur

ANNEXURE: AY

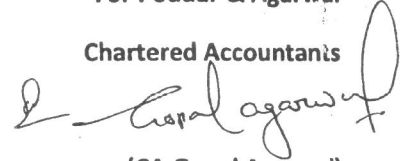
PROCUREMENT AUDIT

'This is to certify that we have gone through the procurement procedure used for the state for RMSA and based on the Audit of the records for the year 2009-10 for the Manipur Rashtriya Madhyamik Shiksha Abhiyan, Manipur State and inputs from the State Audit Report. We are satisfied that the procurement procedures prescribed in the Manual on Financial Management and Procurement procedure under RMSA has been followed/ or the following deviations were observed.'

SL No	Details	Deviations	Amount Involved (declared as mis-procurement)
No major deviations were observed.			

For Poddar & Agarwal

Chartered Accountants



(CA Gopal Agarwal)

Partner

Place: Guwahati

Date: 30/10/2010.