

INDEX

S.No	Particulars
RMSA CONSOLIDATED ACCOUNT 2009-10	
1	Auditors Report
2	Consolidated Balance Sheet
3	Consolidated Income and Expenditure Account
4	Consolidated Receipt & Payment Account
5	Consolidated Financial Statement
6	Background- RMSA
7	Utilization Certificat

State Project Directorate

Rashtra Madhyamik Shiksha Abhiyan (RMSA)
College Road, Chennai-600 006, Tamil Nadu.

Rashtriya Madhyamik Shiksha Abhiyan,
Chennai - 600 006

Auditors' Report

We have audited the attached Consolidated Balance Sheet of the Society "Tamilnadu State Mission of Rashtriya Madhyamik Shiksha Abhiyan" Chennai - 600 006, the implementing agency of RMSA, in Tamilnadu as at 31st March 2010, the **CONSOLIDATED RMSA** Income and Expenditure Account, **CONSOLIDATED RMSA** Receipts and Payments Account and **CONSOLIDATED RMSA** Financial Statement for the period ended on that date annexed thereto which are prepared in terms of Framework for implementation of RMSA Society and Draft Financial Management & procurement manual.

We have incorporated the accounts of 32 District Project Offices and the State Project Directorate. Of the above 32 Districts, 27 Project offices have been audited by other Auditors and the balance 5 districts and State Project Directorate have been audited by us.

These Financial Statements are the responsibility of the Management. Our responsibility is to express an opinion on the Financial Statements based on our audit.

We have conducted our audit in accordance with Auditing and Accounting standards generally accepted in India. These 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 amount and disclosure in the Financial Statements. An audit also includes assessing the accounting principles used and significant estimates made by the Management as well as evaluating the overall Financial Statement presentation. We believe that our Audit provides a reasonable basis for our opinion.

Further to the comments as above 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 purposes of our audit.
- b) The **CONSOLIDATED RMSA** Balance Sheet, **CONSOLIDATED RMSA** Income and Expenditure Account, **CONSOLIDATED RMSA** Receipts and Payments Account and **CONSOLIDATED RMSA** Financial Statement for the period ended on 31st March 2010 dealt with by this report are in agreement with the books of accounts maintained by the Society.
- c) In our opinion and to the best of our information and explanations given to us the said accounts read together with the Notes on Accounts thereon give a true and fair view in conformity with the accounting principles followed by the Society.
 - i) In the case of the Balance Sheet, the State of affairs of the Society as at 31st March 2010.
 - ii) In case of the Income and Expenditure Account, the **excess of Income over Expenditure** for the period ended on 31st March 2010,
 - iii) In the case of the Receipts and Payments Account, of the Receipts and Payments for the period ended 31st March 2010 and
 - iv) In the case of **CONSOLIDATED RMSA** Annual Financial Statement the fund inflow and the outflow for the period ended on 31st March 2010.

Place: Chennai
Date: 14.11.2011

For Ponraj & Co.,
Chartered Accountants


S. Ponraj
Partner
M.No:015274
FRN: 002672S

**RASHTRIYA MADHYAMIK SHIKSHA ABHIYAN (RMSA) - TAMILNADU
CONSOLIDATED RMSA ACCOUNT**

Balance Sheet as on 31.03.2010

Liabilities	Amount (in Rs)	Amount (in Rs)	Assets	Sch	Amount (in Rs)	Amount (in Rs)
Capital Fund						
Excess Income over Expenditure	59577390	59577390	MMER Grant	2		
Current Liabilities and Provisions			State Level		873812	
			District		6657860	7531672
Advance received from JD RMSA	500		CURRENT ASSETS AND LOANS & ADVANCES			
Advance received from DPC Thanjur	1000		Current Assets			
Provisions		1500	Advance receivable - MMER account			
Statutory Audit fees	312228		Model School		500	
Conveyance	34223		Girls Hostel		500	1000
		346451	Receivable from Girls hostel for Expenditure incurred towards Girls Hostel at State Level	4	10000	10000
			Closing Balance			
			a) Cash balance	6	3828	
			b) Bank Balance at District Level	6	681905	
			c) Bank Balance at State level	6	50103551	
			d) Fund in Transit SPO-DPO	7	113880	
			e) Fund in Transit DPO-SPO	7	1479505	52382669
		59925341				59925341

As per our report of even date annexed,

For Ponraj & Co.,
Chartered Accountants

S. Ponraj
Partner

Membership Number: 015274

Place: Chennai

Date: 14.11.2011

**Additional State Project Director
State Project Directorate
Rashtriya Madhyamik Shiksha Abhiyan (RMSA)
College Road, Chennai-600 006, Tamil Nadu**

RASHTRIYA MADHYAMIK SHIKSHA ABHIYAN (RMSA) - TAMILNADU
CONSOLIDATED RMSA ACCOUNT

Income and Expenditure Account for the period ended 31 st March 2010

Expenditure	Schedule	2009-2010		Income		2009-2010	
To Recurring Expenditure School Grant In service teacher training	1	183720000	198653200	By	Fund received from Government of India RMSA (75%)		521800000
		149332000			(i) Recurring Grant (ii) MMER Grant (iii) Non Recurring Grant	78240000 7660000 435900000	
TO MMER State level District level	3	297495	11472511	By	Fund received from State Government Matching Share (25%) RMSA		173951000
		10828565			(i) Recurring Grant (ii) MMER Grant (iii) Non Recurring Grant	26080000 2571000 145300000	
Remuneration to Auditors: Statutory Audit fees Conveyance	8	312228	59577390	By	Excess Fund from State Government RMSA		1101
		34223			(i) Recurring Grant (ii) MMER Grant (iii) Non Recurring Grant	26080000 2571000 145300000	
To Non Recurring Construction of New School Building	5		600000000	By	Interest Income-MMER		173951000
Excess Income Over Expenditure							
Total			869703101		Total		869703101

As per our report of even date annexed,

For Ponraj & Co.,
Chartered Accountants


S. Ponraj
Partner

Membership Number: 015274

Place: Chennai

Date: 14.11.2011

Additional State Project Director
State Project Directorate
Rashtriya Madhyamik Shiksha Abhiyan (RMSA)
College Road, Chennai-600 096, Tamil Nadu.

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CONSOLIDATED RMSA ACCOUNT
RECEIPTS & PAYMENT ACCOUNT FOR THE PERIOD ENDED 31ST MARCH 2010

Receipts				Payments				
	Particulars	Amount (in Rs.)	Amount (in Rs.)		Particulars	Schedule	Amount (in Rs.)	Amount (in Rs.)
To	Opening Balance			By	(i) Recurring Grant-District and SMDC Level			
	a) Cash Balance	NIL			School Grant Expenditure	1	18372000	
	b) Bank Balance	NIL			In Service Teacher training	1	14933200	198653200
	Fund received from Government of India				(ii) MMER Grant-District and SMDC Level			
	RMSA (75%)				Acquisition of Fixed Assets	2	6657860	
	(i) Recurring Grant	78240000			MMER Expenditure	3	10828565	17486425
To	(ii) MMER Grant	7660000			MMER Grant-State Level			
	(iii) Non Recurring Grant	435900000			Acquisition of Fixed Assets	2	873812	
		521800000	521800000		MMER Expenditure	3	297495	
	Fund received from State Government				Expenditure incurred towards Girls Hostel at State Level	4	10000	1181307
	Matching Share (25%)				Account opening:			
	RMSA				Model School		500	
	(i) Recurring Grant	26080000			Girls Hostel		500	1000
	(ii) MMER Grant	2571000			(iv) Non Recurring-District and SMDC Level			
	(iii) Non Recurring Grant	145300000			Construction of new school building	5	600000000	600000000
		173951000	173951000		Closing Balance			
	Excess Fund from State Government			By	a) Cash balance at District level	6	3828	
	RMSA				b) Bank Balance at District Level	6	681905	
	(i) Recurring Grant	26080000			c) Bank Balance at State level	6	50103551	
	(ii) MMER Grant	2571000			d) Fund in Transit SPO-DPO	7	113880	
	(iii) Non Recurring Grant	145300000			e) Fund in Transit DPO-SPO	7	1479505	52382669
		173951000	173951000					
	Interest		1101					
	Advance payable to JD		500					
	Advance payable to DPC, Thanjur		1000					
	GRAND TOTAL		869704601		GRAND TOTAL			869704601

As per our report of even date annexed,

For Ponraj & Co.,
Chartered Accountants

S. Ponraj
Partner

Membership Number: 015274

Place: Chennai
Date: 14.11.2011

Additional State Project Director
State Project Directorate
Rashtra Madhyamik Shiksha Abhiyan (RMSA)
College Road, Chennai-600 006, Tamil Nadu.

RASHTRIYA MADHYAMIK SHIKSHA ABHIYAN (RMSA) - TAMILNADU
CONSOLIDATED RMSA Account

Financial Statement for the period ended 31st March 2010

Sources		RMSA
Opening balance		Nil
Cash		Nil
Bank		Nil
Unadjusted Adva		Nil
Total	(A)	<u>Nil</u>
Source (Receipt)		
Funds received from Central Government of India		521,800,000
Funds received from State Government:		
Matching Share (25%)		173,951,000
Excess Fund from State Government		173,951,000
Interest Income		1,101
Other Receipts		
DPC Thanjur		1,000
JD Advance		500
Total Receipts	(B)	<u><u>869,704,601</u></u>
Total	(A)+(B)	869,704,601
Application (Expenditure)		OUTFLOW
To Recurring Grant		198,653,200
To MMER Grant		
Amount paid to District and SMDC level		17,486,425
State level		1,181,307
Accounting opening for Girls Hostel and Model School		1,000
To Non recurring		
Construction of New School Building		600,000,000
Total	(C)	<u><u>817,321,932</u></u>
Closing balance		
a) Cash balance		3828
b) Bank Balance at District Level		681905
c) Bank Balance at State level		50103551
d) Fund in Transit SPO-DPO		113880
e) Fund in Transit DPO-SPO		1479505
Total	(D)	<u><u>52,382,669</u></u>
	(C) + (D)	869,704,601

As per our report of even date annexed,

For Ponraj & Co.,
Chartered Accountants


S. Ponraj
Partner

Membership Number: 015274

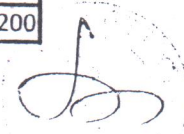
Additional State Project Director
State Project Directorate
Rashtriya Madhyamik Shiksha Abhiyan (RMSA)
College Road, Chennai-600 006, Tamil Nadu.

Place: Chennai

Date: 14.11.2011

Schedule 1
RMSA RECURRING GRANT
School Grant & In-Service Training Expenditure

S.No	District	Recurring Grant		
		School Grant	Training	Total
1	Ariyalur	3840000	0	3840000
2	Chennai	3840000	634000	4474000
3	Coimbatore	6400000	516000	6916000
4	Cuddalore	6640000	464000	7104000
5	Dharmapuri	5840000	304000	6144000
6	Dindugal	4720000	424000	5144000
7	Erode	5080000	394000	5474000
8	Kanchipuram	8120000	544000	8664000
9	Kanniyakumari	5080000	584000	5664000
10	Karur	3320000	274000	3594000
11	Krishnagiri	7360000	544000	7904000
12	Madurai	6360000	624000	6984000
13	Nagapattinam	4800000	424000	5224000
14	Nammakkal	5000000	274000	5274000
15	Nilgris	3160000	327200	3487200
16	Perambalur	2120000	648000	2768000
17	Pudukottai	6680000	504000	7184000
18	Ramanathapuram	3880000	394000	4274000
19	Salem	8560000	544000	9104000
20	Sivagangai	4240000	464000	4704000
21	Thanjavur	7480000	624000	8104000
22	Theni	3680000	394000	4074000
23	Thirunelveli	5600000	584000	6184000
24	Thirupur	4280000	364000	4644000
25	Thiruvallur	7360000	584000	7944000
26	Thiruvannamalai	9880000	624000	10504000
27	Thiruvarur	4360000	304000	4664000
28	Thoothugudi	2680000	344000	3024000
29	Trichy	6200000	624000	6824000
30	Vellore	11400000	624000	12024000
31	Villupuram	10600000	584000	11184000
32	Virudhunagar	5160000	394000	5554000
	Total	183720000	14933200	198653200



Schedule 2
RMSA - MMER GRANT
MMER GRANT FIXED ASSET

S.No	District	MMER GRANT- FIXED ASSETS
	State Project Office	873812
1	Ariyalur	675000
2	Chennai	282000
3	Coimbatore	175000
4	Cuddalore	175000
5	Dharmapuri	125000
6	Dindugal	175000
7	Erode	175000
8	Kaŋchipuram	175000
9	Kanniyakumari	225000
10	Karur	125000
11	Krishnagiri	175000
12	Madurai	225000
13	Nagapattinam	175000
14	Nammakkal	125000
15	Nilgris	175000
16	Perambalur	125000
17	Pudukottai	175000
18	Ramanathapuram	175000
19	Salem	175000
20	Sivagangai	175000
21	Thanjavur	225000
22	Theni	176260
23	Thirunelveli	225000
24	Thirupur	625000
25	Thiruvallur	175000
26	Thiruvannamalai	175000
27	Thiruvarur	125000
28	Thoothugudi	174600
29	Trichy	225000
30	Vellore	175000
31	Villupuram	175000
32	Virudhunagar	175000
	District Total	6657860
	Grand Total	7531672

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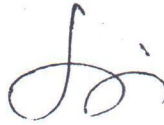
Schedule 3
RMSA - MMR GRANT
MMR GRANT EXPENDITURE

S.No	District	MMR GRANT
	State Project Office	297495
1	Ariyalur	497500
2	Chennai	195424
3	Coimbatore	763042
4	Cuddalore	336484
5	Dharmapuri	308000
6	Dindugal	300935
7	Erode	313000
8	Kanchipuram	265576
9	Kanniyakumari	310812
10	Karur	279376
11	Krishnagiri	295000
12	Madurai	316119
13	Nagapattinam	295797
14	Nammakkal	297733
15	Nilgris	288022
16	Perambalur	266484
17	Pudukottai	336350
18	Ramanathapuram	302000
19	Salem	434040
20	Sivagangai	302464
21	Thanjavur	353500
22	Theni	298740
23	Thirunelveli	330000
24	Thirupur	435970
25	Thiruvallur	341500
26	Thiruvannamalai	377000
27	Thiruvarur	290440
28	Thoothugudi	278757
29	Trichy	331500
30	Vellore	392000
31	Villupuram	382000
32	Virudhunagar	313000
	District Total	10828565
	Grand Total	11126060

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Schedule - 4
RMSA MMER GRANT
MMER GRANT EXPENDITURE

S.No	Particulars	Total
1	Preparation Girls Hostel Plan	10000
	Total	10000



Schedule 5
CONSOLIDATED RMSA ACCOUNT

Construction of New School Building

S.No	State / District	Amount in Rs.
	STATE PROJECT OFFICE	
1	Ariyalur	21000000
2	Chennai	0
3	Coimbatore	12000000
4	Cuddalore	27000000
5	Dharmapuri	24000000
6	Dindugal	24000000
7	Erode	18000000
8	Kanchipuram	21000000
9	Kanniyakumari	3000000
10	Karur	18000000
11	Krishnagiri	39000000
12	Madurai	36000000
13	Nagapattinam	21000000
14	Nammakkal	6000000
15	Nilgris	6000000
16	Perambalur	3000000
17	Pudukottai	15000000
18	Ramanathapuram	15000000
19	Salem	24000000
20	Sivagangai	6000000
21	Thanjavur	24000000
22	Theni	12000000
23	Thirunelveli	12000000
24	Thirupur	12000000
25	Thiruvallur	21000000
26	Thiruvannamalai	24000000
27	Thiruvavarur	9000000
28	Thoothugudi	15000000
29	Trichy	18000000
30	Vellore	33000000
31	Villupuram	30000000
32	Virudhunagar	51000000
	DISTRICT TOTAL	600000000
	Grand Total	600000000



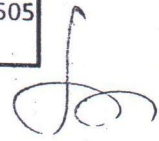
Schedule 6
CONSOLIDATED RMSA ACCOUNT
BANK BALANCE / CASH BALANCE

S.No	State / District	Cash Balance at MMER	MMER Bank Balance	Non recurring Bank Balance
	STATE PROJECT OFFICE		500	50103051
1	Ariyalur		0	0
2	Chennai		115995	0
3	Coimbatore		0	0
4	Cuddalore		162	0
5	Dharmapuri		0	0
6	Dindugal		25701	0
7	Erode		35720	0
8	Kanchipuram		166424	0
9	Kanniyakumari		12688	0
10	Karur		3124	0
11	Krishnagiri		50000	0
12	Madurai		0	0
13	Nagapattinam		13703	0
14	Nammakkal	3750	186553	0
15	Nilgris		978	0
16	Perambalur		1016	0
17	Pudukottai		650	0
18	Ramanathapuram		0	0
19	Salem		0	0
20	Sivagangai		36	0
21	Thanjavur		1000	0
22	Theni		0	0
23	Thirunelveli		0	0
24	Thirupur		56530	0
25	Thiruvallur		0	0
26	Thiruvannamalai		0	0
27	Thiruvarur	78	2982	0
28	Thoothugudi		4643	0
29	Trichy		0	0
30	Vellore		0	0
31	Villupuram		0	0
32	Virudhunagar		4000	0
	DISTRICT TOTAL	3828	681905	
	Grand Total	3828	682405	50103051



Schedule 7
CONSOLIDATED RMSA ACCOUNT
Fund in Transit

S.No	State / District	State office to District office	District office to State office
1	Ariyalur	0	0
2	Chennai	0	40000
3	Coimbatore	0	0
4	Cuddalore	0	40000
5	Dharmapuri	2000	0
6	Dindugal	0	57324
7	Erode	0	0
8	Kanchipuram	4000	80000
9	Kanniyakumari	6000	0
10	Karur	0	0
11	Krishnagiri	0	0
12	Madurai	0	69381
13	Nagapattinam	0	0
14	Nammakkal	0	0
15	Nilgris	4000	66800
16	Perambalur	0	0
17	Pudukottai	0	0
18	Ramanathapuram	0	0
19	Salem	0	40000
20	Sivagangai	0	280000
21	Thanjavur	6000	40000
22	Theni	0	0
23	Thirunelveli	6000	120000
24	Thirupur	2000	0
25	Thiruvallur	4000	80000
26	Thiruvannamalai	0	0
27	Thiruvarur	0	0
28	Thoothugudi	4000	320000
29	Trichy	34000	6000
30	Vellore	37880	200000
31	Villupuram	4000	40000
32	Virudhunagar	0	0
	DISTRICT TOTAL	113880	1479505



Schedule - 8
RMSA MMER GRANT
Remuneration to Auditors

Amount (in Rs)

S.No	Name of the Audit Firm	Statutory Audit Fees	Conveyance Expenses	Total
1	Ponraj & Co	75274	10000	85274
2	Kalyana Sundaram & Co	57580	5600	63180
3	Senkottaiyan & Co	57294	5000	62294
4	Sekar & Mohan	70540	5000	75540
5	Ramaswamy Iyer & Co	51540	8623	60163
	Total	312228	34223	346451



RASHTRIYA MADHYAMIK SHIKSHA ABHIYAN , TAMIL NADU

Utilization Certificate * **RMSA CONSOLIDATED- 2009-2010** - GFR 19-A - [See Rule 212(1)]

S.No	Letter No. and date	Amount Rs.
1	CENTRAL SHARE: F 1-52/2009-Sch.1,dt. 13-01-2009 Of Ministry of Human Resource Development, Department of School Education & Literacy, School- 1 Section, New Delhi.	52,18,00,000
2	STATE SHARE G.O. (Ms) No. 33, School Education (C2) Dept. Dated: 15.02.2010 MATCHING SHARE (25 %) - 17,39,51,000 EXCESS FUND FROM STATE - 17,39,51,000	34,79,02,000
3	OTHER RECEIPT	2,601
4	TOTAL	86,97,04,601
5	EXPENDITURE	81,73,21,932
6	BALANCE AS ON 31.03.2010 (Including Fund in Transit)	5,23,82,669

1. Certified that out of Rs. **52,18,00,000/-** of grants-in-aid sanctioned during the year 2009-10 in favour of State Project Director, State Mission of Rashtriya Madhyamik Shiksha Abhiyan, Tamil Nadu, under this Ministry/Department Letter No. F.1-52/2009-Sch.1,dt. 13-01-2010 Of Ministry of Human Resource Development, Department of School Education & Literacy School- 1 Section, New Delhi., Rs. **34,79,02,000/-** sanctioned by the Government of Tamilnadu vide sanction letter no. G.O. (Ms) No. 33, School Education (C2) Dept.Dated: 15.02.2010 Rs.**2,601** on account of other receipt and Rs. **NIL** on account of unspent balance of the previous year, totaling Rs. **86,97,04,601 /-**, a sum of Rs. **81,73,21,932/-** has been utilized for the purpose for which it was sanctioned and that the balance of Rs. **5,23,82,669/-** remaining unutilized at the end of the year will be adjusted towards the grants in-aid payable during the next year.

2. Certified that I have satisfied myself that the conditions on which the grants-in-aid was sanctioned have been duly fulfilled/are being 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

1. Audited Statements of Accounts
2. Utilization Certificates received from executing units
3. Progress Report

Additional State Project Director
State Project Directorate
Rashtriya Madhyamik Shiksha Abhiyan (RMSA)
Addl. State Project Director
College Road, Chennai - 600 006, Tamil Nadu.

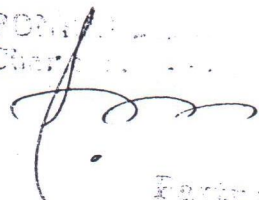
Date: 14.11.2011

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.

Place: Chennai

Date: 14.11.2011

For PCD
Cher

Partner

I. Background

1. Rashtriya Madhyamik Shiksha Abhiyan(RMSA) is a scheme for universalisation of access to and improve of quality at secondary education. It is operated by the Central and State Governments.
2. In order to implement the above scheme, interalia, the Government has prepared the Framework for Implementation of RMSA and Financial Management & Procurement Manual.
3. As per Para 10.3.1 of Framework for Implementation of RMSA, financial audit is mandatory and each District must carry out this audit at the end of financial year. It also provides for internal audit and audit by Comptroller & Auditor General of India.
4. The Tamilnadu State Mission of RMSA has registered a society under Tamilnadu Societies Registration Act, 1975, in the name and style of "TAMIL NADU STATE MISSION OF RASHTRIYA MADHYAMIK SHIKSHA ABHIYAN" vide registration no: 263/2009 on 6th October 2009 and it has started functioning from that date.
5. The Bank Accounts have been opened in the Districts in the name of "District Programme Coordinator (RMSA)" and in the State Capital it is opened in the name of "Director of School Education (RMSA)".
6. Later, the State accounts name have been changed to "State Project Director(RMSA)".
7. AS per Section 16 of the Societies Registration Act, 1975, every registered society shall keep proper books of accounts and place before the General Meeting the Receipts & Expenditure A/c and the Balance Sheet together with Auditor's Report.
8. The State Project Directorate has appointed the following Chartered Accountants firms empanelled by C&AG as under:
 - a. M/s Ponraj & Co.,
 - b. M/s Kalyanasundaram & Co.,
 - c. M/s V.Ramaswamy Iyer & Co.,
 - d. M/s Sekar & Mohan.,
 - e. M/s Sengottaiyan & Co.,
9. The State Project Directorate has also appointed M/s Ponraj & Co., as Lead Chartered Accountant firm vide letter dt 13/07/2011.
10. M/s Ponraj & Co., has drawn the attention of State Directorate vide their letter dt 16.07.2011 that preparation of Consolidated Annual Financial Statements, Balance sheet , Income & Expenditure and Receipts & Payments A/c will not be in their scope as it is against the ethics of the profession under the Institute of Chartered Accountants Act, 1949 to prepare the accounts and certify the same. Hence the scope of the above auditors is to audit and certify the accounts only. *



I. FUND ALLOCATION

11. The "Project Approval Board" of RMSA in their meeting held on 12/09/2009 has approved the following activities:

(Rs. in Lakhs)

Non Recurring Grant:	
Construction of 200 New Secondary Schools at Rs.58.12 Lakhs per school(A)	11,624.000
Recurring Grant:	
1. Annual School Grant @ Rs.40000 per school for 4841 Government Secondary and Senior Secondary Schools having Secondary Sections.(B)	1,936.400
2. For training of teachers for 15000 teachers @ Rs.1000 per teacher for five days.(C)	150.000
TOTAL (A+B+C)	13710.400
3. MMER (1.5% of Rs.13710.40 lakhs)	205.656
GRAND TOTAL	13916.056

12. As per the scheme, the share of Central and state for the above is as under:

	Total	Received		
		Central(75%)	State(25%)	Excess State Share
Project Cost	13916.06	5218.00	1739.51	1739.51

RMSA has incurred the following in excess of the Central Government Share of 75% and State Government Share of 25%

1. RMSA- Recurring Grant - Rs. 6,96,80,000
2. RMSA- MMER Grant - Rs. 67,16,949

Total - Rs. 7,63,96,949

The above excess is met from State Government excess release of fund.

13. The Physical budget of RMSA is as under :

(Rs. in lakhs)

Details	Budgeted		Achieved	
	Physical (No.)	Per Unit	Physical (No.)	Per Unit
i) New Schools	200	58.12	200	30.00
ii) School Grant	4,841	0.40	4627	0.40
iii) Training (Teachers)	15,000	0.01	15000	0.01

Budgeted MMER for the above activities is Rs.205.656 Lakhs and Rs.195.07949



II. SIGNIFICANT ACCOUNTING POLICIES

The Significant Accounting Policies followed by the Society are as under:

1. **Method of Accounting – Accrued Basis.**
2. Fixed Assets are stated on historical cost Basis.
3. No depreciation on Fixed Assets is provided.
4. Accounting Standard 12 issued by the Institute of Chartered Accountants of India presumes the provision of Depreciation. Since all the assets are funded purely by Government, no depreciation has been provided as per the Government policy.
5. **Salaries and other Employee Benefits (Accounting Standard - 15)**
No Provision made for (i). Annual Leave, Bonus, Medical care, etc. (ii). For Post Employment Benefits such as Gratuity, Pension, other Retirement Benefits and (iii). For Long term Employee Benefits, Terminal Benefits etc.
6. **Inventory**
No inventory is maintained by RMSA. Hence the valuation of Inventory as per AS 2 is not applicable.
7. **Effects of changes in Foreign Exchange Rates**
No Foreign Currency was received by RMSA during the year. Hence the applicability of Accounting Standard 11 is not applicable.
8. **Accounting Standard - 18**
No related party transaction is reported for disclosure.
9. **Accounting Standard – 3**
Cash Flow Statement as per AS - 3 is enclosed.
10. **Accounting Standard – 4**
Contingencies and Events occurring after the Balance Sheet date - NIL.
11. **Accounting Standard – 17**
There is no other Segment of operations other than the main activity of universalisation of Secondary Education. Hence AS – 17 is not applicable.
12. **Taxes on Income**
AS 22 regarding Tax on Income is not applicable as the Grant received is exempt u/s 10(23C)(iii)(a) of the Income Tax Act, 1961.
13. This being first year of the Society the Financial Statements are prepared for the period from 06.10.2009 to 31.03.2010. Hence no previous year figures are available.



**III. NOTES ON CONSOLIDATED FINANCIAL STATEMENTS
FOR THE PERIOD ENDED ON 31st MARCH 2010**

1. Construction of New School Building:

For Construction of New School Building, RMSA has received

Central Government - Rs.4359 lakhs

State Government - Rs. 2906 lakhs

Total - Rs. 7265 lakhs

Against this Rs. 30 lakhs per schools have been distributed to 200 Schools aggregating to Rs. 6000 lakhs.

2. School Grant:

For 4841 schools @Rs 40, 000 per School to cover Lab Articles @ Rs.25,000/- and for provision of Electricity/water facilities @Rs.5,000/- and towards purchase of books and periodicals @Rs.10,000/-. RMSA has received the following,

Central Government - Rs. 726.15 lakhs

State Government - Rs. 484.10 lakhs

Total - Rs. 1210.25 lakhs

Against this only 4627 schools have been distributed @Rs. 40,000 per school aggregating to Rs. 1850.80 lakhs.

3. Inservice training of secondary school teachers and heads of schools:

For Inservice training to 15,000 secondary teachers @ Rs 1000 per teacher, RMSA has received the following,

Central Government - Rs.56.25 lakhs

State Government - Rs. 37.50 lakhs

Total - Rs.93.75 lakhs

Against this Rs.149,33,200/- has already been spent.

4. Management, Monitoring, Evaluation and Research(MMER) Grant:

Out of total Grant of Rs. 86,97,02,000/- received by RMSA, Rs.1,28,02,000/- being 1.5% of the grant is earmarked to meet expenditure connected with Management, Monitoring, Evaluation and Research expenses. Against this Rs. 18,668,732/- has already been spent.



RASHTRIYA MADHYAMIK SHIKSHA ABHIYAN, TAMILNADU

From
Dr.R.Elangovan,
Additional State Project Director,
State Project Directorate, RMSA,
Chennai 600 006
Tamilnadu.

To
The Director (RMSA)
Ministry of Human Resource Development
Government of India
Shastri Bhawan, New Delhi-110001

Madam,

R.C.No :330/A1/RMSA/2011

Dated : 16.11.2011

Sub : Submission of Audited Report for the year 2009-10 under RMSA-reg.,

I am herewith enclose Audited report for 2009-10 under Preparatory Grant Activity ,RMSA-Recurring, RMSA-Non Recurring, , RMSA-MMER Grant and Consolidated RMSA Account separately as required by MHRD for your kind reference .

Enclosures:

1. Preparatory Grant Activity-
- 2.. Consolidated RMSA Account
3. RMSA-Recurring,
4. RMSA-Non Recurring,
5. R.MSA-MMER Grant

gmy
16/11
Additional State Project Director

16/11

INDEX

S.No	Particulars
RMSA- PREPARATORY GRANT 2009-10	
1	Auditors Report
2	Balance Sheet
3	Income & Expenditure Account
4	Receipts & Payments Account
5	Financial Statement
6	Utilization Certificate
7	Background

Rashtriya Madhyamik Shiksha Abhiyan,
Chennai - 600 006

Auditors' Report

We have audited the attached Consolidated Balance Sheet of the Society "Tamilnadu State Mission of Rashtriya Madhyamik Shiksha Abhiyan" Chennai - 600 006, the implementing agency of RMSA, in Tamilnadu as at 31st March 2010, the **RMSA-PREPARATORY GRANT** Income and Expenditure Account, **RMSA-PREPARATORY GRANT** Receipts and Payments Account and **RMSA-PREPARATORY GRANT** Financial Statement for the period ended on that date annexed thereto which are prepared in terms of Framework for implementation of RMSA Society and Draft Financial Management & procurement manual.

We have incorporated the accounts of 32 District Project Offices and the State Project Directorate. Of the above 32 Districts, 27 Project offices have been audited by other Auditors and the balance 5 districts and State Project Directorate have been audited by us.

These Financial Statements are the responsibility of the Management. Our responsibility is to express an opinion on the Financial Statements based on our audit.

We have conducted our audit in accordance with Auditing and Accounting standards generally accepted in India. These 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 amount and disclosure in the Financial Statements. An audit also includes assessing the accounting principles used and significant estimates made by the Management as well as evaluating the overall Financial Statement presentation. We believe that our Audit provides a reasonable basis for our opinion.

Further to the comments as above 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 purposes of our audit.
- b) The **RMSA-PREPARATORY GRANT** Balance Sheet, **RMSA-PREPARATORY GRANT** Income and Expenditure Account, **RMSA-PREPARATORY GRANT** Receipts and Payments Account and **RMSA-PREPARATORY GRANT** Financial Statement for the period ended on 31st March 2010 dealt with by this report are in agreement with the books of accounts maintained by the Society.
- c) In our opinion and to the best of our information and explanations given to us the said accounts read together with the Notes on Accounts thereon give a true and fair view in conformity with the accounting principles followed by the Society.
 - i) In the case of the Balance Sheet, the State of affairs of the Society as at 31st March 2010.
 - ii) In case of the Income and Expenditure Account, the **excess of Income over Expenditure** for the period ended on 31st March 2010,
 - iii) In the case of the Receipts and Payments Account, of the Receipts and Payments for the period ended 31st March 2010 and
 - iv) In the case of **RMSA-PREPARATORY GRANT** Annual Financial Statement the fund inflow and the outflow for the period ended on 31st March 2010.

Place: Chennai
Date: 14.11.2011

For Ponraj & Co.,
Chartered Accountants

RASHTRIYA MADHYAMIK SHIKSHA ABHIYAN (RMSA)- TAMILNADU

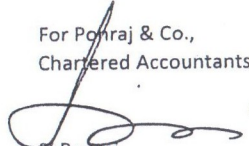
PREPARATORY ACTIVITY GRANT

Balance Sheet as at 31st March 2010

Liabilities	Sch	Amount (In Rs.)	Assets	Sch	Amount (In Rs)	Amount (In Rs)
Capital Fund			FIXED ASSETS			
			State level	1	700000	
			District	1	14861810	15561810
Excess of Income over Expenditure		20048090				
CURRENT LIABILITIES & PROVISIONS			CURRENT ASSETS, LOANS & ADVANCES			
A. Current Liabilities			Current Assets			
			Grant repayable to Government			
			Advance receivable - Preparatory account			
			Grant receivable	5	61478	61478
			Bank Balance			
			Bank Balance - State level	3	4367434	
			Bank Balance - District	3	54368	4421802
			Fund in Transit			
			DPO-SPO	4	3000	3000
		20048090				20048090

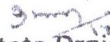
As per our report of even date annexed

For Ponraj & Co.,
Chartered Accountants


S. Ponraj
Partner
Membership Number: 015274

Place: Chennai
Date: 14.11.2011




Additional State Project Director
State Project Directorate
Rashtriya Madhyamik Shiksha Abhiyan (RMSA)
College Road, Chennai-600 006, Tamil Nadu.

RASHTRIYA MADHYAMIK SHIKSHA ABHIYAN (RMSA)- TAMILNADU

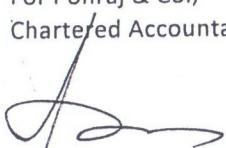
PREPARATORY ACTIVITY GRANT

Income & Expenditure account for the period ended on 31st March 2010

Expenditure	Sch	Amount (In Rs.)	Amount (In Rs.)	Income	Amount (In Rs)
Amount paid to Districts and SMDC Level					
Preparatory Expenditure	2	19692456		Fund received from Government of India	30000000
State Level					
Preparatory Expenditure	2	259454		Fund received from State Government	10000000
Excess income over expenditure			19951910		
			20048090		
			40000000		40000000

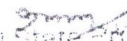
As per our report of even date annexed

For Ponraj & Co.,
Chartered Accountants


S. Ponraj
Partner
Membership Number:015274

Place: Chennai
Date: 14 .11.2011



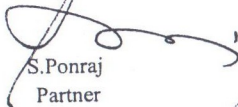

Additional State Project Director
State Project Directorate
Rashtriya Madhyamik Shiksha Abhiyan (RMSA)
College Road, Chennai-600 096, Tamil Nadu

RASHTRIYA MADHYAMIK SHIKSHA ABHIYAN (RMSA) - TAMILNADU
PREPARATORY ACTIVITY GRANT
RECEIPTS & PAYMENT ACCOUNT FOR THE PERIOD ENDED 31ST MARCH 2010

Receipts			Payments				
	Particulars	Amount (in Rs.)	Amount (in Rs.)	Particulars	Schedule	Amount (in Rs.)	Amount (in Rs.)
To	Opening Balance						
	a) Cash Balance	NIL		Amount paid to Districts and SMDC Level			
	b) Bank Balance	NIL		By Aquisition of Fixed Assets	1	14861810	
	C) Unadjusted Advance	NiL	NIL	By Preparatory Expenditure	2	19692456	
				By Grant receivable(advance given)	5	61478	34615744
To	Fund received from Government of India	30000000	30000000	State Level			
To	Fund received from State Government	10000000	10000000	By Aquisition of Fixed Assets	1	700000	
				By Preparatory Expenditure	2	259454	959454
				Closing Balance			
				Bank Balance - State level	3	4367434	
				Bank Balance at District		54368	4421802
				Fund in Transit			
				DPO-SPO	4	3000	3000
	GRAND TOTAL		40000000				40000000

As per our report of even date annexed,

For Ponraj & Co.,
Chartered Accountants


S. Ponraj
Partner

Membership Number: 015274



Place: Chennai
Date: 14.11.2011

Additional State Project Director
State Project Directorate
Rashtria Madhyamik Shiksha Abhiyan (RMSA)
College Road, Chennai-600 006. Tamil Nadu.

RASHTRIYA MADHYAMIK SHIKSHA ABHIYAN (RMSA) TAMILNADU

PREPARATORY ACTIVITY GRANT

Financial Statement for the period ended 31st March 2010

Sources		Preparatory Activity	
Opening Balance			Nil
Cash			Nil
Bank			Nil
Unadjusted Advances			Nil
Total	(A)		Nil

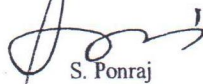
Sources (Receipt)			
Funds received from Government of India			30000000
Funds received from State Government			10000000
Interest			Nil
Total Receipts	(B)		40000000
Total	(A)+(B)		40000000

Application		Outflow	
Aquisition of Fixed Assets			
State level			700000
District			14861810
Preparatory Expenditure			
State level			259454
District			19692456
Total	(C)		35513720

Closing Balance			
Bank :			
State Level			4367434
District			54368
Fund in transit			
DPO-SPO			3000
Balance lying in SMDC account to be received			61478
Total	(D)		4486280
	(C) + (D)		40000000

As per our report of even date annexed

For Ponraj & Co.,
Chartered Accountants


S. Ponraj


Partner

Membership Number: 015274

Place: Chennai

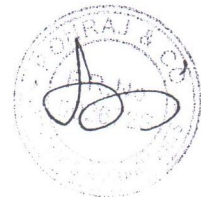
Date: 14.11.2011




Additional State Project Director
State Project Directorate
Rashtriya Madhyamik Shiksha Abhiyan (RMSA)
College Road, Chennai-600 006, Tamil Nadu.


Schedule 1
PREPARATORY ACTIVITY GRANT
Preparatory Activity - Fixed Assets Expenditure

S.No	State / District	Preparatory Fixed Assets
	STATE PROJECT OFFICE	700000
1	Ariyalur	
2	Chennai	500000
3	Coimbatore	500000
4	Cuddalore	500000
5	Dharmapuri	476984
6	Dindugal	500000
7	Erode	500000
8	Kanchipuram	476984
9	Kanniyakumari	500000
10	Karur	500000
11	Krishnagiri	500000
12	Madurai	500000
13	Nagapattinam	499984
14	Nammakkal	500000
15	Nilgris	500000
16	Perambalur	500000
17	Pudukottai	499984
18	Ramanathapuram	500000
19	Salem	499984
20	Sivagangai	500000
21	Thanjavur	500000
22	Theni	500000
23	Thirunelveli	500000
24	Thirupur	
25	Thiruvallur	476984
26	Thiruvannamalai	476984
27	Thiruvarur	499984
28	Thoothugudi	499970
29	Trichy	476984
30	Vellore	476984
31	Villupuram	500000
32	Virudhunagar	500000
	DISTRICT TOTAL	14861810
	Grand Total	15561810



Schedule 2 —
PREPARATORY ACTIVITY GRANT
Preparatory Activity Expenditure

S.No	State / District	Preparatory Others
	STATE PROJECT OFFICE	259454
1	Ariyalur	267000
2	Chennai	499000
3	Coimbatore	715272
4	Cuddalore	685000
5	Dharmapuri	628000
6	Dindugal	544000
7	Erode	577000
8	Kanchipuram	802000
9	Kanniyakumari	592000
10	Karur	445000
11	Krishnagiri	727000
12	Madurai	655000
13	Nagapattinam	553000
14	Nammakkal	583000
15	Nilgris	445000
16	Perambalur	370000
17	Pudukottai	700000
18	Ramanathapuram	490000
19	Salem	847189
20	Sivagangai	526000
21	Thanjavur	751000
22	Theni	478000
23	Thirunelveli	621995
24	Thirupur	309000
25	Thiruvallur	745000
26	Thiruvannamalai	931000
27	Thiruvarur	532000
28	Thoothugudi	400000
29	Trichy	709000
30	Vellore	1036000
31	Villupuram	979000
32	Virudhunagar	550000
	DISTRICT TOTAL	19692456
	Grand Total	19951910



Schedule 3
PREPARATORY ACTIVITY GRANT
Bank Balance

S.No	State / District	Bank Balance
	STATE PROJECT OFFICE	4367434
1	Ariyalur	0
2	Chennai	0
3	Coimbatore	0
4	Cuddalore	0
5	Dharmapuri	0
6	Dindugal	0
7	Erode	0
8	Kanchipuram	23016
9	Kanniyakumari	0
10	Karur	0
11	Krishnagiri	0
12	Madurai	0
13	Nagapattinam	16
14	Nammakkal	0
15	Nilgris	0
16	Perambalur	0
17	Pudukottai	16
18	Ramanathapuram	0
19	Salem	667
20	Sivagangai	0
21	Thanjavur	0
22	Theni	0
23	Thirunelveli	5
24	Thirupur	0
25	Thiruvallur	13816
26	Thiruvannamalai	16786
27	Thiruvarur	16
28	Thoothugudi	30
29	Trichy	0
30	Vellore	0
31	Villupuram	0
32	Virudhunagar	0
	DISTRICT TOTAL	54368
	Grand Total	4421802



Schedule 4
PREPARATORY ACTIVITY GRANT
Fund in Transit

S.No	State / District	State Project office to District Project office
1	Ariyalur	
2	Chennai	
3	Coimbatore	
4	Cuddalore	
5	Dharmapuri	
6	Dindugal	
7	Erode	
8	Kanchipuram	3000
9	Kanniyakumari	
10	Karur	
11	Krishnagiri	
12	Madurai	
13	Nagapattinam	
14	Nammakkal	
15	Nilgris	
16	Perambalur	
17	Pudukottai	
18	Ramanathapuram	
19	Salem	
20	Sivagangai	
21	Thanjavur	
22	Theni	
23	Thirunelveli	
24	Thirupur	
25	Thiruvallur	
26	Thiruvannamalai	
27	Thiruvarur	
28	Thoothugudi	
29	Trichy	
30	Vellore	
31	Villupuram	
32	Virudhunagar	
	DISTRICT TOTAL	3000



Schedule 5

PREPARATORY ACTIVITY GRANT
Grant Repayable to Government

S.No	State / District	Grant Receivable from District office
1	Ariyalur	
2	Chennai	
3	Coimbatore	
4	Cuddalore	
5	Dharmapuri	23016
6	Dindugal	
7	Erode	
8	Kanchipuram	
9	Kanniyakumari	
10	Karur	
11	Krishnagiri	
12	Madurai	
13	Nagapattinam	
14	Nammakkal	
15	Nilgris	
16	Perambalur	
17	Pudukottai	
18	Ramanathapuram	
19	Salem	
20	Sivagangai	
21	Thanjavur	
22	Theni	
23	Thirunelveli	
24	Thirupur	
25	Thiruvallur	9200
26	Thiruvannamalai	6230
27	Thiruvarur	
28	Toothugudi	
29	Trichy	16
30	Vellore	23016
31	Villupuram	
32	Virudhunagar	
	DISTRICT TOTAL	61478



RASHTRIIYA MADHYAMIK SHIKSHA ABHIYAN , TAMIL NADU

Utilization Certificate – PREPARATORY GRANT ACTIVITIES– 2009-2010 - GFR 19-A - [See Rule 212(1)]

S.No	Letter No. and date	Amount Rs.
1	F. 1-18/2009-Sch.1,dt. 29-09-2009 Of Ministry of Human Resource Development, Department of School Education & Literacy, School- 1 Section, New Delhi.	3,00,00,000
2	G.O. (Ms) No. 1, School Education (C2) Dept. Dated: 5.1.2010.	1,00,00,000
3	OTHER RECEIPT	0
4	TOTAL	4,00,00,000
5	EXPENDITURE	3,55,13,720
6	BALANCE AS ON 31.03.2010 (INCLUDING FUND IN TRANSIT)	44,24,802
7	BALANCE LYING IN SMDC ACCOUNT TO BE RECEIVED	61,478

1. Certified that out of Rs. 3,00,00,000/- of grants-in-aid sanctioned during the year 2009-10 in favour of State Project Director, State Mission of Rashtriya Madhyamik Shiksha Abhiyan, Tamil Nadu, under this Ministry/Department Letter No. F 1-18/2009-Sch.1,dt. 29-09-2009 Of Ministry of Human Resource Development, Department of School Education & Literacy, School- 1 Section, New Delhi., Rs. 1,00,00,000/- sanctioned by the Government of Tamilnadu vide sanction letter no. G.O. (Ms) No. 1, School Education (C2) Dept. Dated: 5.1.2010., Rs.Nil on account of other income and Rs. NIL on account of unspent balance of the previous year, totaling Rs. 4,00,00,000/-, a sum of Rs. 3,55,13,720 /- has been utilized for the purpose for which it was sanctioned and that the balance of Rs. 44,24,802/- and Rs. 61,478/- balance lying in SMDC account to be received and remaining unutilized at the end of the year will be adjusted towards the grants in-aid payable during the next year respectively.

2. Certified that I have satisfied myself that the conditions on which the grants-in-aid was sanctioned have been duly fulfilled/are being 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

1. Audited Statements of Accounts
2. Utilization Certificates received from executing units
3. Progress Report

Addr. State Project Director

Date: 14.11.2011

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.

Place: Chennai

Date: 14.11.2011

For PONDY & Co.,
Chartered Accountants



Partner

I. Background

1. Rashtriya Madhyamik Shiksha Abhiyan(RMSA) is a scheme for universalisation of access to and improve of quality at secondary education. It is operated by the Central and State Governments.
2. In order to implement the above scheme, inter alia, the Government has prepared the Framework for Implementation of RMSA and Financial Management & Procurement Manual.
3. As per Para 10.3.1 of Framework for Implementation of RMSA, financial audit is mandatory and each District must carry out this audit at the end of financial year. It also provides for internal audit and audit by Comptroller & Auditor General of India.
4. The Tamilnadu State Mission of RMSA has registered a society under Tamilnadu Societies Registration Act, 1975; in the name and style of "TAMIL NADU STATE MISSION OF RASHTRIYA MADHYAMIK SHIKSHA ABHIYAN" vide registration no: 263/2009 on 6th October 2009 and it has started functioning from that date.
5. The Bank Accounts have been opened in the Districts in the name of "District Programme Coordinator (RMSA)" and in the State Capital it is opened in the name of "Director of School Education (RMSA)".
6. Later, the State accounts name have been changed to "State Project Director(RMSA)".
7. AS per Section 16 of the Societies Registration Act, 1975, every registered society shall keep proper books of accounts and place before the General Meeting the Receipts & Expenditure A/c and the Balance Sheet together with Auditor's Report.
8. The State Project Directorate has appointed the following Chartered Accountants firms empanelled by C&AG as under:
 - a. M/s Ponraj & Co.,
 - b. M/s Kalyanasundaram & Co.,
 - c. M/s V.Ramaswamy Iyer & Co., -
 - d. M/s Sekar & Mohan.,
 - e. M/s Sengottaiyan & Co.,



9. The State Project Directorate has also appointed M/s Ponraj & Co., as Lead Chartered Accountant firm vide letter dt 13/07/2011.
10. M/s Ponraj & Co., has drawn the attention of State Directorate vide their letter dt 16.07.2011 that preparation of Consolidated Annual Financial Statements, Balance sheet, Income & Expenditure and Receipts & Payments A/c will not be in their scope as it is against the ethics of the profession under the Institute of Chartered Accountants Act, 1949 to prepare the accounts and certify the same. Hence the scope of the above auditors is to audit and certify the accounts only.

I. FUND ALLOCATION

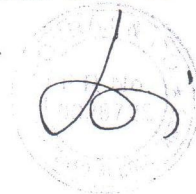
11. For preparatory work and before the approval of the Project Approval Board, the following funds were received :

	Rs in Lakhs
a. Central	300.00
b. State	<u>100.00</u>
	<u>400.00</u>

The Budget for the above Rs.400 Lakhs is as under:

	Rs. In Lakhs
Strengthening of Office at District Level [5Lakhs x 30 districts]	- 150.00
Strengthening of Office at State Level	- 7.00
Organizing Workshop, Seminar, Training, etc., [2Lakhs x 30 districts]	- 60.00
Strengthening of man power resources [balancing figure]	- <u>183.00</u>
	<u>400.00</u>

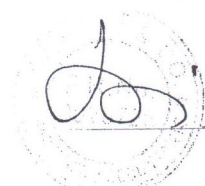
Out of the above Rs.400 Lakhs, Rs. 3,55,13,720/- has been spent as per para no 3.5 to 3.8 of the Framework for Implementation of RMSA. The balance of Rs. 44,24,802/- and Rs. 61,478/- balance lying in SMDC account which is to be refunded.



II. SIGNIFICANT ACCOUNTING POLICIES

The Significant Accounting Policies followed by the Society are as under:

1. Method of Accounting – Accrued Basis.
2. Fixed Assets are stated on historical cost Basis.
3. No depreciation on Fixed Assets is provided.
4. Accounting Standard 12 issued by the Institute of Chartered Accountants of India presumes the provision of Depreciation. Since all the assets are funded purely by Government, no depreciation has been provided as per the Government policy.
5. **Salaries and other Employee Benefits (Accounting Standard - 15)**
No Provision made for (i). Annual Leave, Bonus, Medical care, etc. (ii). For Post Employment Benefits such as Gratuity, Pension, other Retirement Benefits and (iii). For Long term Employee Benefits, Terminal Benefits etc.
6. **Inventory**
No inventory is maintained by RMSA. Hence the valuation of Inventory as per AS 2 is not applicable.
7. **Effects of changes in Foreign Exchange Rates**
No Foreign Currency was received by RMSA during the year. Hence the applicability of Accounting Standard 11 is not applicable.
8. **Accounting Standard - 18**
No related party transaction is reported for disclosure.
9. **Accounting Standard – 3**
Cash Flow Statement as per AS - 3 is enclosed.
10. **Accounting Standard – 4**
Contingencies and Events occurring after the Balance Sheet date - NIL.
11. **Accounting Standard – 17**
There is no other Segment of operations other than the main activity of universalisation of Secondary Education. Hence AS – 17 is not applicable.
12. **Taxes on Income**
AS 22 regarding Tax on Income is not applicable as the Grant received is exempt u/s 10(23C)(iii)(a) of the Income Tax Act, 1961.
13. This being first year of the Society the Financial Statements are prepared for the period from 06.10.2009 to 31.03.2010. Hence no previous year figures are available.



III. NOTES ON CONSOLIDATED FINANCIAL STATEMENTS FOR THE PERIOD ENDED ON 31st MARCH 2010

1. Preparatory Grant:

To initiate the process of Institutional Development and capacity building for Professional Management of Secondary Education sector at the local level and further to focus on capacity building through training of rigorous planning processes, data collection and its analysis, Grant is given by Central Government and State Government.

During the period, to implement the scheme, Central Government has released Rs.3,00,00,000/- and State Government has released Rs.1,00,00,000/-. The above grant was disbursed to 30 districts for Strengthening offices, Organizing Workshop, contractual staff salary, etc.°

Out of the above Rs.400 Lakhs, Rs.3, 55, 75,198/- has been spent as per para no 3.5 to 3.8 of the Framework for Implementation of RMSA. The balance of Rs. 44,24,802/- is lying with bank which is to be refunded.



INDEX

S.No	Particulars
RMSA- MMER GRANT 2009-10	
1	Auditors Report
2	Balance Sheet
3	Income & Expenditure Account
4	Receipts & Payments Account
5	Financial Statement
6	Utilization Certificate

INDEX

S.No	Particulars
RMSA- MMER GRANT 2009-10	
1	Auditors Report
2	Balance Sheet
3	Income & Expenditure Account
4	Receipts & Payments Account
5	Financial Statement
6	Utilization Certificate

RASHTRIYA MADHYAMIK SHIKSHA ABHIYAN (RMSA) - TAMILNADU


RMSA MMER GRANT

Income and Expenditure Account for the period ended 31 st March 2010

Expenditure	Schedule		2009-2010	Income	Schedule	2009-2010
To MMER Expenditure				By		
District Level	1	10828565	11126060	By		7660000
State Level	1	297495		By	Fund received from Government of India RMSA-MMER Grant (75%)	
				By	Fund received from State Government RMSA-MMER Grant:	
				By	Matching Grant (25%)	2571000
To Remuneration to Auditors				By	Excess Fund from State Government	2571000
Statutory Audit Fees	5	312228	346451			
Conveyance	5	34223		By	Interest	0
			1330590			
Excess Income over Expenditure						
Total			12803101	Total		12803101

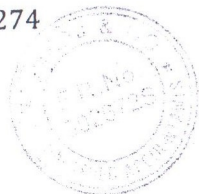
As per our report of even date annexed,

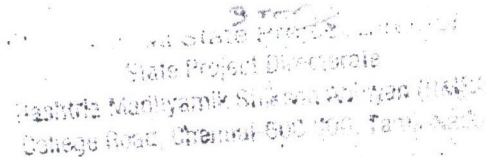
For Ponraj & Co.,
Chartered Accountants


S. Ponraj
Partner

Membership Number: 015274

Place: Chennai
Date: 14.11.2011





RMSA MMER ACCOUNT

BALANCE SHEET ACCOUNT FOR THE PERIOD ENDED 31.03.2010

Liabilities	Sch	Amount (in Rs)	Amount (in Rs)	Assets	Sch	Amount (in Rs)
Capital Fund				FIXED ASSETS		
Excess of Income over Expenditure		1330590	1330590	State Level	2	873812
				District	2	6657860
CURRENT LIABLITIES & PROVISIONS				CURRENT ASSETS AND LOANS & ADVANCES		
				Current Assets		
				Receivable from Girls hostel for Expenditure incurred towards Girls Hostel and Bank Charges at State Level	3	10000
A.Current Liabilities				Closing Balance		
Received from State Government excess share		6716949	6716949	a) Cash Balance at District Level	4	3828
Advances payable				b) Bank Balance:		
JD for Accounting opening		500		State Level	4	500
DPC Thanjur		1000		District Level	4	681905
Provisions			1500	C)Fund in Transit		
(i) Statutory Audit Fees	5	312228		DPO-SPO	4	52705
(ii) Conveyance	5	34223		SPO-DPO	4	113880
			346451	To be received from:		
				Model School		500
				Girls Hostel		500
			8395490			8395490

As per our report of even date annexed,

For Ponraj & Co.,
Chartered Accountants

S.Ponraj
Partner

Membership Number: 015274

Place: Chennai

Date: 14 .11.2011



Additional State Project Director
State Project Directorate
Rashtria Madhyamik Shiksha Abhiyan (RMSA)
College Road, Chennai-600 006. Tamil Nadu.

RMSA MMR GRANT

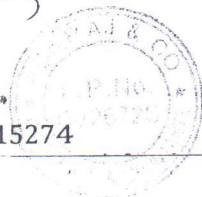
Financial Statement for the period ended 31st March 2010

Sources		MMER GRANT
Opening balance		Nil
Cash		Nil
Bank		Nil
Unadjusted Adva		Nil
Total	(A)	Nil
Source (Receipt)		
Funds received from Central Government of India		7,660,000
Funds received from State Government :		
Matching Grant (25%)		2,571,000
Excess Fund from State Government		2,571,000
Received from State Government excess share		6,716,949
Interest Income		1,101
Advance received from JD		500
Advance received from DPC Thanjur		1000
Total Receipts	(B)	19,521,550
Total	(A)+(B)	19,521,550
Application		
		Schedules
		Outflow
a) Aquisition of Fixed Assets		
State Level		873,812
District Level		6,657,860
b) MMR Expenditure		
State Level		297,495
District Level		10,828,565
Expenditure incurred towards Girls Hostel and Bank Charges at State Level		10,000
To Accounting opening for:		
Girls Hostel		500
Model School		500
Total	(C)	18,668,732
a) Cash and Bank Balance		
b) Cash Balance		3828
c) Bank Balance:		
State Level		500
District Level		681,905
d) Fund in Transit:		
DPO-SPO		52,705
SPO-DPO		1,13,880
Total	(D)	852,818
		(C) + (D)
		19,521,550

As per our report of even date annexed,

For Ponraj & Co.,
Chartered AccountantsS. Ponraj
Partner

Membership Number: 015274

Additional State Project Director
State Project Directorate
Rashtriya Madhyamik Shiksha Abhiyan (RMSA)
College Road, Chennai 600 006, Tamil Nadu.

Place: Chennai

Date: 14.11.2011

Schedule 1
RMSA - MMR GRANT
MMR GRANT EXPENDITURE

S.No	District	MMR GRANT
	State Project Office	297495
1	Ariyalur	497500
2	Chennai	195424
3	Coimbatore	763042
4	Cuddalore	336484
5	Dharmapuri	308000
6	Dindugal	300935
7	Erode	313000
8	Kanchipuram	265576
9	Kanniyakumari	310812
10	Karur	279376
11	Krishnagiri	295000
12	Madurai	316119
13	Nagapattinam	295797
14	Nammakkal	297733
15	Nilgris	288022
16	Perambalur	266484
17	Pudukottai	336350
18	Ramanathapuram	302000
19	Salem	434040
20	Sivagangai	302464
21	Thanjavur	353500
22	Theni	298740
23	Thirunelveli	330000
24	Thirupur	435970
25	Thiruvallur	341500
26	Thiruvannamalai	377000
27	Thiruvarur	290440
28	Thoothugudi	278757
29	Trichy	331500
30	Vellore	392000
31	Villupuram	382000
32	Virudhunagar	313000
	District Total	10828565
	Grand Total	11126060



Schedule 2
RMSA - MMR GRANT
MMR GRANT FIXED ASSET

S.No	District	MMR GRANT-FIXED ASSETS
	State Project Office	873812
1	Ariyalur	675000
2	Chennai	282000
3	Coimbatore	175000
4	Cuddalore	175000
5	Dharmapuri	125000
6	Dindugal	175000
7	Erode	175000
8	Kanchipuram	175000
9	Kanniyakumari	225000
10	Karur	125000
11	Krishnagiri	175000
12	Madurai	225000
13	Nagapattinam	175000
14	Nammakkal	125000
15	Nilgris	175000
16	Perambalur	125000
17	Pudukottai	175000
18	Ramanathapuram	175000
19	Salem	175000
20	Sivagangai	175000
21	Thanjavur	225000
22	Theni	176260
23	Thirunelveli	225000
24	Thirupur	625000
25	Thiruvallur	175000
26	Thiruvannamalai	175000
27	Thiruvarur	125000
28	Thoothugudi	174600
29	Trichy	225000
30	Vellore	175000
31	Villupuram	175000
32	Virudhunagar	175000
	District Total	6657860
	Grand Total	7531672



Schedule - 3
RMSA MMER GRANT
MMER GRANT EXPENDITURE

S.No	Particulars	Total
1	Preparation Girls Hostel Plan	10000
	Total	10000



Schedule 4
RMSA - MMR GRANT

S.No	District	Cash Balance	Bank Balance	Fund in Transit		Total
				State Project office TO District Project Office	District Project Office TO State Project office	
	State Project Office		500			500
1	Ariyalur		0			0
2	Chennai		115995			115995
3	Coimbatore		0			0
4	Cuddalore		162			162
5	Dharmapuri		0	2000		0
6	Dindugal		25701		17324	25701
7	Erode		35720			35720
8	Kanchipuram		166424	4000		166424
9	Kanniyakumari		12688	6000		12688
10	Karur		3124			3124
11	Krishnagiri		50000			50000
12	Madurai		0		29381	0
13	Nagapattinam		13703			13703
14	Nammakkal	3750	186553			190303
15	Nilgris		978	4000		978
16	Perambalur		1016			1016
17	Pudukottai		650			650
18	Ramanathapuram		0			0
19	Salem		0			0
20	Sivagangai		36			36
21	Thanjavur		1000	6000		1000
22	Theni		0			0
23	Thirunelveli		0	6000		0
24	Thirupur		56530	2000		56530
25	Thiruvallur		0	4000		0
26	Thiruvannamalai		0			0
27	Thiruvarur	78	2982			3060
28	Thoothugudi		4643	4000		4643
29	Trichy		0	34000	6000	0
30	Vellore		0	37880		0
31	Villupuram		0	4000		0
32	Virudhunagar		4000			4000
	District Total	3828	681905	113880	52705	852318
	Grand Total	3828	682405	113880	52705	852318

Schedule - 5
RMSA MMER GRANT
Remuneration to Auditors

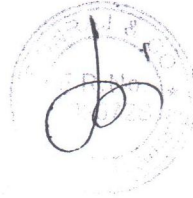
Amount (in Rs)

S.No	Name of the Audit Firm	Statutory Audit Fees	Conveyance Expenses	Total
1	Ponraj & Co	75274	10000	85274
2	Kalyana Sundaram & Co	57580	5600	63180
3	Senkottaiyan & Co	57294	5000	62294
4	Sekar & Mohan	70540	5000	75540
5	Ramaswamy Iyer & Co	51540	8623	60163
	Total	312228	34223	346451



Schedule - 6
RMSA MMR GRANT
INTEREST INCOME

S.No	Particulars	Total
1	Chennai	419
2	Namakkal	536
3	Cuddalore	146
	Total	1101



RASHTRIYA MADHYAMIK SHIKSHA ABHIYAN, TAMIL NADU

Utilization Certificate – **MMER GRANT – 2009-2010**- GFR 19-A -[See Rule 212(1)]

S.No	Letter No. and date	Amount Rs.
1	F 1-52/2009-Sch.1,dt. 13-01-2010 Of Ministry of Human Resource Development, Department of School Education & Literacy, School- 1 Section, New Delhi.	76,60,000
2	G.O. (Ms) No. 33, School Education (C2) Dept. Dated: 15.02.2010. Matching Grant (25%) - Rs.25,71,000 Excess Fund from State Government - Rs. 25,71,000.	51,42,000
3	OTHER RECEIPT Received from State Government Excess share -67,16,949	67,19,550
4	TOTAL	1,95,21,550
5	EXPENDITURE	1,86,68,732
6	BALANCE AS ON 31.03.2010 (Including Fund in Transit)	8,52,818

1. Certified that out of Rs. **76,60,000/-** of grants-in-aid sanctioned during the year 2009-10 in favour of State Project Director, State Mission of Rashtriya Madhyamik Shiksha Abhiyan, Tamil Nadu, under this Ministry/Department Letter No. F 1-52/2009-Sch.1,dt. 13-01-2010 Of Ministry of Human Resource Development, Department of School Education & Literacy School- 1 Section, New Delhi , Rs. **51,42,000/-** sanctioned by the Government of Tamilnadu vide sanction letter no. G.O. (Ms) No. 33, School Education (C2) Dept.Dated: 15.02.2010 , Rs. **67,19,550/-** on account of other income and Rs. **NIL** on account of unspent balance of the previous year, totaling Rs. **1,95,21,550/-**, a sum of Rs. **1,86,68,732/-** has been utilized for the purpose for which it was sanctioned and that an Balance of Rs. **8,52,818/-** incurred at the end of the year will be adjusted towards the grants in-aid payable during the next year.

2. Certified that I have satisfied myself that the conditions on which the grants-in-aid was sanctioned have been duly fulfilled/are being 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

1. Audited Statements of Accounts

2. Utilization Certificates received from executing units

3. Progress Report

Addr. State Project Director

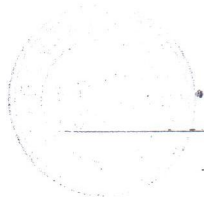
Date:14.11.2011

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.

Place: Chennai

Date: 14.11.2011



For Partner
Chartered Accountant

[Handwritten Signature]
Partner.

INDEX

S.No	Particulars
RMSA- RECURRING GRANT 2009-10	
1	Auditors Report
2	Balance Sheet
3	Income & Expenditure Account
4	Receipts & Payments Account
5	Financial Statement
6	Utilization Certificate

Rashtriya Madhyamik Shiksha Abhiyan,
Chennai - 600 006

Auditors' Report

We have audited the attached Consolidated Balance Sheet of the Society "Tamilnadu State Mission of Rashtriya Madhyamik Shiksha Abhiyan" Chennai - 600 006, the implementing agency of RMSA, in Tamilnadu as at 31st March 2010, the **RMSA-RECURRING GRANT** Income and Expenditure Account, **RMSA-RECURRING GRANT** Receipts and Payments Account and **RMSA-RECURRING GRANT** Financial Statement for the period ended on that date annexed thereto which are prepared in terms of Framework for implementation of RMSA Society and Draft Financial Management & procurement manual.

We have incorporated the accounts of 32 District Project Offices and the State Project Directorate. Of the above 32 Districts, 27 Project offices have been audited by other Auditors and the balance 5 districts and State Project Directorate have been audited by us.

These Financial Statements are the responsibility of the Management. Our responsibility is to express an opinion on the Financial Statements based on our audit.

We have conducted our audit in accordance with Auditing and Accounting standards generally accepted in India. These 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 amount and disclosure in the Financial Statements. An audit also includes assessing the accounting principles used and significant estimates made by the Management as well as evaluating the overall Financial Statement presentation. We believe that our Audit provides a reasonable basis for our opinion.

Further to the comments as above 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 purposes of our audit.
- b) The **RMSA-RECURRING GRANT** Balance Sheet, **RMSA-RECURRING GRANT** Income and Expenditure Account, **RMSA-RECURRING GRANT** Receipts and Payments Account and **RMSA-RECURRING GRANT** Financial Statement for the period ended on 31st March 2010 dealt with by this report are in agreement with the books of accounts maintained by the Society.
- c) In our opinion and to the best of our information and explanations given to us the said accounts read together with the Notes on Accounts thereon give a true and fair view in conformity with the accounting principles followed by the Society.
 - i) In the case of the Balance Sheet, the State of affairs of the Society as at 31st March 2010.
 - ii) In case of the Income and Expenditure Account, the **excess of Expenditure over Income** for the period ended on 31st March 2010,
 - iii) In the case of the Receipts and Payments Account, of the Receipts and Payments for the period ended 31st March 2010 and
 - iv) In the case of **RMSA-RECURRING GRANT** Annual Financial Statement the fund inflow and the outflow for the period ended on 31st March 2010.

Place: Chennai
Date: 14.11.2011

For Ponraj & Co.,
Chartered Accountants

RASHTRIYA MADHYAMIK SHIKSHA ABHIYAN (RMSA) - TAMILNADU

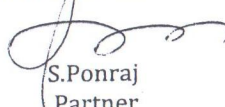
RMSA RECURRING GRANT

Balance Sheet as at 31.03.2010

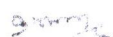
Liabilities	Sch	Amount (in Rs)	Assets	Sch	Amount (in Rs)
CAPITAL GRANTS			CURRENT ASSETS AND LOANS & ADVANCES		
CURRENT LIABILITIES & PROVISIONS			Current Assets		
Current Liabilities			Fund in transit		
			a) School Grant	2	1360000
			b) In Service Teacher Training	2	66800
Received from State Government excess share		69680000	Excess Expenditure over Income		68253200
		69680000			69680000

As per our report of even date annexed,

For Ponraj & Co.,
Chartered Accountants


S. Ponraj
Partner
Membership Number: 015274

Place: Chennai
Date: 14 .11.2011


Additional State Project Director
State Project Directorate
Rashtria Madhyamik Shiksha Abhiyan (RMSA)
College Road, Chennai-600 006. Tamil Nadu.

RASHTRIYA MADHYAMIK SHIKSHA ABHIYAN (RMSA) - TAMILNADU

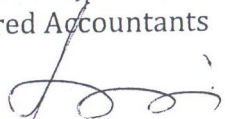
RMSA RECURRING GRANT

Income and Expenditure Account for the period ended 31 st March 2010

Expenditure	Schedule	2009-2010	Income	Schedule	2009-2010
(i) School Grant	3	183720000	By Fund received from Government of India		
(ii) In -service Teacher Training	3	14933200	RMSA-Recurring Grant (75%) on account of:		
			a) School Grant		72615000
			b) In Service Teacher Training		5625000
			By Fund received from State Government		78240000
			RMSA- Recurring Grant		
			Matching Grant (25%) on account of:		
			a) School Grant		24205000
			b) In Service Teacher Training		1875000
			Excess Fund from State Government on account:		
			a) School Grant		24205000
			b) In Service Teacher Training		1875000
			By Excess Expenditure over Income		68253200
Total		198653200	Total		198653200

As per our report of even date annexed,

For Ponraj & Co.,
Chartered Accountants


S. Ponraj
Partner

Membership Number: 015274

Place: Chennai

Date: 14.11.2011

Additional State Project Director
State Project Directorate
Rashtriya Madhyamik Shiksha Abhiyan (RMSA)
College Road, Chennai-600 007 (Tamil Nadu)

RECEIPTS & PAYMENT ACCOUNT FOR THE PERIOD ENDED 31ST MARCH 2010

Receipts				Payments				
	Particulars	Amount (in Rs.)	Amount (in Rs.)		Particulars	Schedule	Amount (in Rs.)	Amount (in Rs.)
To	Opening Balance			By	Amount paid to Districts and SMDC Level RMSA-Recurring Grant Expenditure			
	a) Cash Balance	NIL						
	b) Bank Balance	NIL						
	c) Unadjusted Advance	NiL	NiL		a) School Grant	1	185080000	
					Less:Refundable	2	1360000	183720000
To	Fund received from Government of India				b) In Service Teacher Training	1	15000000	
	RMSA-Recurring Grant (75%)				Less:Refundable	2	66800	14933200
	a) School Grant	72615000						
	b) In Service Teacher Training	5625000	78240000		Closing Balance			
To	Fund received from State Government				Fund in transit:			
	RMSA- Recurring Grant				a) School Grant	2	1360000	
	Matching Grant (25%) on account of:				b) In Service Teacher Training	2	66800	1426800
	a) School Grant	24205000						
	b) In Service Teacher Training	1875000	26080000					
	Excess Fund from State Government on account:							
	a) School Grant	24205000						
	b) In Service Teacher Training	1875000	26080000					
To	Received from State Government excess share		69680000					
	GRAND TOTAL		200080000		GRAND TOTAL			200080000

As per our report of even date annexed,

For Ponraj & Co.,
Chartered Accountants


S. Ponraj
Partner

Membership Number: 015274

Place: Chennai

Date: 14.11.2011

National State Project Director
State Project Directorate
Rashtriya Madhyamik Shiksha Abhiyan (RMSA)
College Road, Chennai-600 006, Tamil Nadu.

RASHTRIYA MADHYAMIK SHIKSHA ABHIYAN (RMSA)-TAMILNADU

RMSA RECURRING GRANT

Financial Statement for the period ended 31st March 2010

Sources		RECURRING GRANT
Opening balance		Nil
Cash		Nil
Bank		Nil
Unadjusted Adva		Nil
Total	(A)	Nil
Source (Receipt)		
Funds received from Central Government of India		78,240,000
Funds received from State Government		
Matching Grant (25%) on account of:		
a) School Grant		24,205,000
b) In Service Teacher Training		1,875,000
Excess Fund from State Government on account:		
a) School Grant		24,205,000
b) In Service Teacher Training		1,875,000
Received from State Government excess share		69,680,000
Total Receipts	(B)	200,080,000
Total	(A)+(B)	200,080,000
Application		Outflow
(i) School Grant		183720000
(ii) In -service Teacher Training		14933200
Total	(C)	198,653,200
Closing balance		
a) Cash and Bank Balance		
Fund in Transit		
(i) School Grant		1360000
(ii) In -service Teacher Training		66,800
Total	(D)	1,426,800
	(C) + (D)	200,080,000

As per our report of even date annexed,

For Ponraj & Co.,
Chartered Accountants

S.Ponraj
Partner

Membership Number: 015274

Place: Chennai

Date: 14.11.2011

Additional State Project Director
State Project Directorate
Rashtriya Madhyamik Shiksha Abhiyan (RMSA)
College Road, Chennai-600 076, Tamil Nadu

55

Schedule 1
RMSA RECURRING GRANT
Amount paid to Districts

S.No	District	Recurring Grant		
		School Grant	Training	Total
1	Ariyalur	3840000		3840000
2	Chennai	3880000	634000	4514000
3	Coimbatore	6400000	516000	6916000
4	Cuddalore	6680000	464000	7144000
5	Dharmapuri	5840000	304000	6144000
6	Dindugal	4760000	424000	5184000
7	Erode	5080000	394000	5474000
8	Kanchipuram	8200000	544000	8744000
9	Kanniyakumari	5080000	584000	5664000
10	Karur	3320000	274000	3594000
11	Krishnagiri	7360000	544000	7904000
12	Madurai	6400000	624000	7024000
13	Nagapattinam	4800000	424000	5224000
14	Nammakkal	5000000	274000	5274000
15	Nilgris	3160000	394000	3554000
16	Perambalur	2120000	648000	2768000
17	Pudukottai	6680000	504000	7184000
18	Ramanathapuram	3880000	394000	4274000
19	Salem	8600000	544000	9144000
20	Sivagangai	4520000	464000	4984000
21	Thanjavur	7520000	624000	8144000
22	Theni	3680000	394000	4074000
23	Thirunelveli	5720000	584000	6304000
24	Thirupur	4280000	364000	4644000
25	Thiruvallur	7440000	584000	8024000
26	Thiruvannamalai	9880000	624000	10504000
27	Thiruvarur	4360000	304000	4664000
28	Thoothugudi	3000000	344000	3344000
29	Trichy	6200000	624000	6824000
30	Vellore	11600000	624000	12224000
31	Villupuram	10640000	584000	11224000
32	Virudhunagar	5160000	394000	5554000
	Total	185080000	15000000	200080000

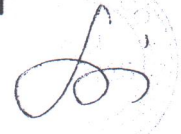
Schedule 2
RMSA RECURRING GRANT
Fund in Transit

S.No	District	Recurring Grant		
		School Grant	Training	Total
1	Ariyalur			0
2	Chennai	40000		40000
3	Coimbatore			0
4	Cuddalore	40000		40000
5	Dharmapuri			0
6	Dindugal	40000		40000
7	Erode			0
8	Kanchipuram	80000		80000
9	Kanniyakumari			0
10	Karur			0
11	Krishnagiri			0
12	Madurai	40000		40000
13	Nagapattinam			0
14	Nammakkal			0
15	Nilgris		66800	66800
16	Perambalur			0
17	Pudukottai			0
18	Ramanathapuram			0
19	Salem	40000		40000
20	Sivagangai	280000		280000
21	Thanjavur	40000		40000
22	Theni			0
23	Thirunelveli	120000		120000
24	Thirupur			0
25	Thiruvallur	80000		80000
26	Thiruvannamalai			0
27	Thiruvarur			0
28	Thoothugudi	320000		320000
29	Trichy			0
30	Vellore	200000		200000
31	Villupuram	40000		40000
32	Virudhunagar			0
Total		1360000	66800	1426800

(Handwritten Signature)

Schedule 3
RMSA RECURRING GRANT
School Grant & In-Service Training Expenditure

S.No	District	Recurring Grant		
		School Grant	Training	Total
1	Ariyalur	3840000	0	3840000
2	Chennai	3840000	634000	4474000
3	Coimbatore	6400000	516000	6916000
4	Cuddalore	6640000	464000	7104000
5	Dharmapuri	5840000	304000	6144000
6	Dindugal	4720000	424000	5144000
7	Erode	5080000	394000	5474000
8	Kanchipuram	8120000	544000	8664000
9	Kanniyakumari	5080000	584000	5664000
10	Karur	3320000	274000	3594000
11	Krishnagiri	7360000	544000	7904000
12	Madurai	6360000	624000	6984000
13	Nagapattinam	4800000	424000	5224000
14	Nammakkal	5000000	274000	5274000
15	Nilgris	3160000	327200	3487200
16	Perambalur	2120000	648000	2768000
17	Pudukottai	6680000	504000	7184000
18	Ramanathapuram	3880000	394000	4274000
19	Salem	8560000	544000	9104000
20	Sivagangai	4240000	464000	4704000
21	Thanjavur	7480000	624000	8104000
22	Theni	3680000	394000	4074000
23	Thirunelveli	5600000	584000	6184000
24	Thirupur	4280000	364000	4644000
25	Thiruvallur	7360000	584000	7944000
26	Thiruvannamalai	9880000	624000	10504000
27	Thiruvarur	4360000	304000	4664000
28	Thoothugudi	2680000	344000	3024000
29	Trichy	6200000	624000	6824000
30	Vellore	11400000	624000	12024000
31	Villupuram	10600000	584000	11184000
32	Virudhunagar	5160000	394000	5554000
Total		183720000	14933200	198653200



RASHTRIYA MADHYAMIK SHIKSHA ABHIYAN, TAMIL NADU

Utilization Certificate – RECURRING GRANT-2009-2010 - GFR 19-A -[See Rule 212(1)]

S.No	Letter No. and date	Amount Rs.
1	F 1-52/2009-Sch.1,dt. 13-01-2010 Of Ministry of Human Resource Development, Department of School Education & Literacy, School- 1 Section, New Delhi.	7,82,40,000
2	G.O. (Ms) No. 33, School Education (C2) Dept. Dated: 15.02.2010. Matching Grant (25%) - Rs.2,60,80,000 Excess Fund from State Government - Rs. 2,60,80,000	5,21,60,000
3	OTHER RECEIPT Received from State Government excess share	6,96,80,000
4	TOTAL	20,00,80,000
5	EXPENDITURE	19,86,53,200
6	BALANCE AS ON 31.03.2010 (Including Fund in Transit)	14,26,800

1. Certified that out of Rs. **7,82,40,000/-** of grants-in-aid sanctioned during the year 2009-10 in favour of State Project Director, State Mission of Rashtriya Madhyamik Shiksha Abhiyan, Tamil Nadu, under this Ministry/Department Letter No. F 1-52/2009-Sch.1,dt. 13-01-2010 Of Ministry of Human Resource Development, Department of School Education & Literacy School- 1 Section, New Delhi , Rs. **5,21,60,000/-** sanctioned by the Government of Tamilnadu vide sanction letter no. G.O. (Ms) No. 33, School Education (C2) Dept.Dated: 15.02.2010 , Rs. **6,96,80,000/-** on account of other income and Rs. **NIL** on account of unspent balance of the previous year, totaling Rs. **20,00,80,000/-**, a sum of Rs. **19,86,53,200/-** has been utilized for the purpose for which it was sanctioned and that an Balance of Rs. **14,26,800/-** incurred at the end of the year will be adjusted towards the grants in-aid payable during the next year.

2. Certified that I have satisfied myself that the conditions on which the grants-in-aid was sanctioned have been duly fulfilled/are being 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

1. Audited Statements of Accounts
2. Utilization Certificates received from executing units
3. Progress Report

Addr. State Project Director

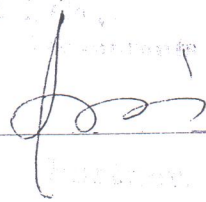
Date: 14.11.2011

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.

Place: Chennai

Date: 14.11.2011



 Auditor

INDEX

S.No	Particulars
RMSA- NON RECURRING GRANT 2009-10	
1	Auditors Report
2	Balance Sheet
3	Income & Expenditure Account .
4	Receipts & Payments Account
5	Financial Statement
6	Utilization Certificate

Rashtriya Madhyamik Shiksha Abhiyan,
Chennai - 600 006

Auditors' Report

We have audited the attached Consolidated Balance Sheet of the Society "Tamilnadu State Mission of Rashtriya Madhyamik Shiksha Abhiyan" Chennai - 600 006, the implementing agency of RMSA, in Tamilnadu as at 31st March 2010, the **RMSA-NON RECURRING GRANT** Income and Expenditure Account, **RMSA-NON RECURRING GRANT** Receipts and Payments Account and **RMSA-NON RECURRING GRANT** Financial Statement for the period ended on that date annexed thereto which are prepared in terms of Framework for implementation of RMSA Society and Draft Financial Management & procurement manual.

We have incorporated the accounts of 32 District Project Offices and the State Project Directorate. Of the above 32 Districts, 27 Project offices have been audited by other Auditors and the balance 5 districts and State Project Directorate have been audited by us.

These Financial Statements are the responsibility of the Management. Our responsibility is to express an opinion on the Financial Statements based on our audit.

We have conducted our audit in accordance with Auditing and Accounting standards generally accepted in India. These 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 amount and disclosure in the Financial Statements. An audit also includes assessing the accounting principles used and significant estimates made by the Management as well as evaluating the overall Financial Statement presentation. We believe that our Audit provides a reasonable basis for our opinion.

Further to the comments as above 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 purposes of our audit.
- b) The **RMSA-NON RECURRING GRANT** Balance Sheet, **RMSA-NON RECURRING GRANT** Income and Expenditure Account, **RMSA-NON RECURRING GRANT** Receipts and Payments Account and **RMSA-NON RECURRING GRANT** Financial Statement for the period ended on 31st March 2010 dealt with by this report are in agreement with the books of accounts maintained by the Society.
- c) In our opinion and to the best of our information and explanations given to us the said accounts read together with the Notes on Accounts thereon give a true and fair view in conformity with the accounting principles followed by the Society.
 - i) In the case of the Balance Sheet, the State of affairs of the Society as at 31st March 2010.
 - ii) In case of the Income and Expenditure Account, the **excess of Income over Expenditure** for the period ended on 31st March 2010,
 - iii) In the case of the Receipts and Payments Account, of the Receipts and Payments for the period ended 31st March 2010 and
 - iv) In the case of **RMSA-NON RECURRING GRANT** Annual Financial Statement the fund inflow and the outflow for the period ended on 31st March 2010.

Place: Chennai
Date: 14.11.2011

For Ponraj & Co.,
Chartered Accountants

RASHTRIYA MADHYAMIK SHIKSHA ABHIYAN (RMSA)-TAMILNADU

RMSA Non Recurring Grant

Balance Sheet as at 31.03.2010

Liabilities	Sch	Amount (in Rs)	Assets	Sch	Amount (in Rs)
CAPITAL GRANTS			Current Assets and Loans & Advances		
Excess Income over Expenditure		126500000	Current Assets		
			Receivable from Govt.of India on account of:		
			RMSA- Recurring Grant		69680000
			MMER		6716949
			Closing Balance		50103051
			Bank Balance-State level		
					126500000

As per our report of even date annexed,

For Ponraj & Co.,
Chartered Accountants

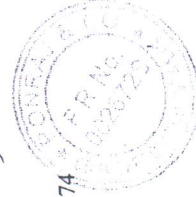
S.Ponraj
Partner

Membership Number: 015274

Place: Chennai

Date: 14 .11.2011

Additional State Project Director
State Project Directorate
Rashtriya Madhyamik Shiksha Abhiyan (RMSA)
College Road, Chennai-600 006, Tamil Nadu.



RASHTRIYA MADHYAMIK SHIKSHA ABHIYAN (RMSA) - TAMILNADU
RMSA - NON RECURRING GRANT

Income and Expenditure Account for the period ended 31 st March 2010

Expenditure	Schedule	2009-2010	2009-2010	
			Income	
Expenditure at District and SMDC Level Construction of New School Building	1	600000000	By Fund received from Government of India	435900000
			RMSA-Non Recurring Grant (75%)	435900000
			Fund received from State Government	
			RMSA-Non Recurring Grant	145300000
			Matching Grant (25%)	145300000
			Excess Fund from State Government	145300000
Excess Income over Expenditure		126500000		
Total		726500000	Total	726500000

As per our report of even date annexed,


For Ponraj & Co.,
Chartered Accountants

S. Ponraj
Partner

Membership Number: 015274

Place: Chennai
Date: 14.11.2011




 Additional State Project Director
 State Project Directorate
 Rashtriya Madhyamik Shiksha Abhiyan (RMSA)
 College Road, Chennai-600 006, Tamil Nadu.

RMSA Non Recurring Grant

RECEIPTS & PAYMENT ACCOUNT FOR THE PERIOD ENDED 31ST MARCH 2010

Receipts			Payments		
Particulars	Amount (in Rs.)	Amount (in Rs.)	Particulars	Schedule	Amount (in Rs.)
To Opening Balance			Amount paid to Districts and SMDC Level	1	0
a) Cash Balance	NIL		Construction of New School Building		600000000
b) Bank Balance	NIL				
c) Unadjusted Advance	NIL				
To Fund received from Government of India			Payment on account of Government of India:		
RMSA-Non Recurring Grant (75%)	435900000	435900000	RMSA- Recurring Grant		69680000
To Fund received from State Government			MMER		6716949
RMSA-Non Recurring Grant Matching Grant (25%)	145300000	145300000			
To Excess Fund from State Government			Closing Balance		NIL
		145300000	a) Cash Balance		50103051
			b) Bank Balance at State level		NIL
			c) Fund in Transit		50103051
GRAND TOTAL		726500000	GRAND TOTAL		726500000

As per our report of even date annexed,

For Ponraj & Co.,
Chartered Accountants

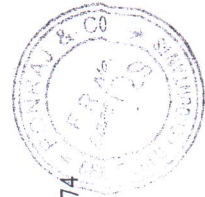


S. Ponraj
Partner

Membership Number: 015274

Place: Chennai

Date: 14.11.2011



Additional State Project Director
State Project Directorate
Rashtria Madhyamik Shiksha Abhiyan (RMSA)
College Road, Chennai-600 006, Tamil Nadu.

RASHTRIYA MADHYAMIK SHIKSHA ABHIYAN (RMSA) - TAMILNADU

RMSA Non Recurring Grant

Financial Statement for the period ended 31st March 2010

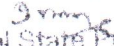
Sources		RMSA- NON RECURRING
Opening balance		Nil
Cash		Nil
Bank		Nil
Unadjusted Adva		Nil
Total	(A)	Nil
Source (Receipt)		
Funds received from Central Government of India (75%)		435900000
Funds received from State Government		
Matching Grant (25%)		145300000
Excess Fund from State Government		145300000
Total Receipts	(B)	726,500,000
Total	(A)+(B)	726,500,000
Application		Outflow
Construction of New School Building		600000000
Payment on account of Government of India:		
RMSA- Recurring Grant		69680000
MMER		6716949
Total	(C)	676396949
Closing balance		
a) Cash and Bank Balance		
b) Bank Balance-State level		50103051
Total	(D)	50103051
	(C) + (D)	726,500,000

As per our report of even date annexed,

For Ponraj & Co.,
Chartered Accountants


S.Ponraj
Partner

Membership Number: 015274


Additional State Project Director
State Project Directorate
Rashtriya Madhyamik Shiksha Abhiyan (RMSA)
College Road, Chennai-600 006, Tamil Nadu.

Place: Chennai

Date: 14.11.2011

Schedule-1
RMSA-Non Recurring Grant
Amount transferred to SMDC a/c for Construction of New School
Building

(Amount in Rs)

S.No	Particulars	RMSA	Total
1	Ariyalur	21000000	21000000
2	Chennai	0	0
3	Coimbatore	12000000	12000000
4	Cuddalore	27000000	27000000
5	Dharmapuri	24000000	24000000
6	Dindigul	24000000	24000000
7	Erode	18000000	18000000
8	Kanchipuram	21000000	21000000
9	Kanniyakumari	3000000	3000000
10	Karur	18000000	18000000
11	Krishnagiri	39000000	39000000
12	Madurai	36000000	36000000
13	Nagapattinam	21000000	21000000
14	Nammakkal	6000000	6000000
15	Nilgris	6000000	6000000
16	Perambalur	3000000	3000000
17	Pudukottai	15000000	15000000
18	Ramanathapuram	15000000	15000000
19	Salem	24000000	24000000
20	Sivagangai	6000000	6000000
21	Thanjavur	24000000	24000000
22	Theni	12000000	12000000
23	Thirunelveli	12000000	12000000
24	Thirupur	12000000	12000000
25	Thiruvallur	21000000	21000000
26	Thiruvannamalai	24000000	24000000
27	Thiruvarur	9000000	9000000
28	Thoothugudi	15000000	15000000
29	Trichy	18000000	18000000
30	Vellore	33000000	33000000
31	Villupuram	30000000	30000000
32	Virudhunagar	51000000	51000000
	Total	600000000	600000000



RASHTRIYA MADHYAMIK SHIKSHA ABHIYAN , TAMIL NADU

Utilization Certificate- Non Recurring Grant - 2009-2010- GFR 19-A - [See Rule 212(1)]

S.No	Letter No. and date	Amount Rs.
1	F 1-52/2009-Sch.1,dt. 13-01-2010 Of Ministry of Human Resource Development, Department of School Education & Literacy, School- 1 Section, New Delhi.	43,59,00,000
2	G.O. (Ms) No. 33, School Education (C2) Dept. Dated: 15.02.2010. MATCHING GRANT (25%)	14,53,00,000
3	EXCESS FUND FROM STATE GOVERNMENT	14,53,00,000
3	OTHER INCOME	NIL
4	TOTAL	72,65,00,000
5	EXPENDITURE 1) Towards Construction of New School Building-60,00,00,000 2) Payment on account of Government of India: a) RMSA Recurring Grant - 6,96,80,000 b) MMR Grant - 67,16,949	67,63,96,949
6	BALANCE As on 31.03.2010	5,01,03,051

1. Certified that out of Rs. 43,59,00,000/- of grants-in-aid sanctioned during the year 2009-10 in favour of State Project Director, State Mission of Rashtriya Madhyamik Shiksha Abhiyan, Tamil Nadu, under this Ministry/Department Letter No. F 1-52/2009-Sch.1,dt. 13-01-2010 Of Ministry of Human Resource Development, Department of School Education & Literacy School- 1 Section, New Delhi , Rs. 29,06,00,000/- sanctioned by the Government of Tamilnadu vide sanction letter no. G.O. (Ms) No. 33, School Education (C2) Dept.Dated: 15.02.2010 , Rs.NIL on account of other income and Rs. NIL on account of unspent balance of the previous year, totaling Rs. 72,65,00,000/- a sum of Rs. 67,63,96,949/- has been utilized for the purpose for which it was sanctioned and that the balance of Rs. 5,01,03,051/- remaining unutilized at the end of the year will be adjusted towards the grants in-aid payable during the next year.

2. Certified that I have satisfied myself that the conditions on which the grants-in-aid was sanctioned have been duly fulfilled/are being 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

1. Audited Statements of Accounts

2. Utilization Certificates received from executing units

Addr. State Project Director

3. Progress Report

Date:14.11.2011

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.

Place:Chennai

Date:14.11.2011



For State Project Director
 (Signature)
 Partner.