

Draft Guidelines for filling up of RMSA Expenditure Proforma

As you are aware that the expenditure and balance amount particulars in schools pertaining to RMSA funds since 2014-15 to be obtained. The participants of the workshop held on 06.09.2017 were discussed and developed a format and decided to obtain the information from schools concerned. The Guidelines/Instructions for filling up of Proforma is as follows:

Important instructions need to be followed before filling up of the Proforma:

- **The Opening Balances of 2018-19 must be equal to closing balance of 2017-18 Audit Report. There should be no deviation.**
- **In detailed intervention wise opening balances need to furnish in the Column No's 9 to 15, instead of furnishing the single figure (Total).**

The Expenditure Proforma is mainly divided in to 6 parts.

- (I). Basic Details of the School (Column No.01-08)
- (II). Opening Balances – Opening Balance, Expenditure Made on Opening Balance, Unspent Balance on Opening Balance (Column No. 09-32)
- (III). Annual Grants – Releases, Expenditure, Unspent balance (Column No. 33-41).
- (IV). Details of Recurring and Non Recurring Interventions – (Column No. 42-59).
- (V). Interest – (Column No. 60-62).
- (VI). Totals – Releases, Expenditure and Balance (Column No.63-75).

(I). Basic Details of the School (Column No.01-08):

The 1 to 8 Columns contains the fundamental details of the School i.e., District Name, Mandal Name, UDISE Code, School Name, Bank Account Number, IFSC Code and Branch Name.

(II). Opening Balances – Opening Balance, Expenditure Made on Opening Balance, Unspent Balance on Opening Balance (Column No. 09-32):

The Opening balance contains 3 Subsets with 8 intervention columns i.e. Opening Balance (Column No.09-16), Expenditure made on Opening Balance (Column No.17-24) and Unspent balance on opening Balance (Column No.25-32).

The opening balances which are reflecting here should be the closing balances of the previous year as on 01.04.XXXX which needs to be compute with Audit of your school and bank passbook.

S.NO	Intervention	Opening Balance	Expenditure	Balance
1	Civil Works (Construction)	Column No.09	Column No.17	Column No.25 = Column No.(09-17)
2	Major Repairs	Column No.10	Column No.18	Column No.26 = Column No.(10-18)
3	Minor Repairs	Column No.11	Column No.19	Column No.27 = Column No.(11-19)
4	Annual & Other Recurring Grants	Column No.12	Column No.20	Column No.28 = Column No.(12-20)
5	Toilets	Column No.13	Column No.21	Column No.29 = Column No.(13-21)
6	Self Defense Training Grants if Any	Column No.14	Column No.22	Column No.30 = Column No.(14-22)
7	Interest	Column No.15	Column No.23	Column No.31 = Column No.(15-23)
8	Total	Column No.16= (9+10+11+12+13+14+15)	Column No.24 =(17+18+19+20+21+22+23)	Column No.32 = Column No.(16-24)

- **Civil Works Construction**, the grants released for Construction of Additional Class Rooms, Science Lab, Art/Craft Room, Library Room, Computer Room, Toilet and Drinking water under Phases constructed by APWEIDC.
- **Major Repair's**, an amount released in the year 2011-12 may be incurred expenditure in the subsequent years also.
- **Minor Repairs** is released in the 2014-15; 2011-12 may be incurred expenditure for the year or subsequent years.
- Annual & Other Recurring Grants such as Self Defense, Excursion Trip etc... Should be furnished in the column No.12 the expenditure incurred for the year or subsequent years.
- For Construction of Toilets an amount is released specifically to the schools it should be reflect here.

- Self Defense Training any means the amounts are released for Martial Arts Training to girls students if the activity is not carry out in the previous year then the amount should be reflect here.
- The Interest which is incurred in the previous year as on 31.03.XXXX as per the closing balances should be reflecting here.

The balances which are held in the sc

The Expenditure Incurred on opening balances in the current year should reflect in the Expenditure Column based on the intervention. The Balance is calculated as subtraction of the Opening balance and Expenditure Incurred mechanically.

(III).Annual Grants – Releases, Expenditure, Unspent balance (Column No. 33-41):

The Annual Grants sub categorised into 3 parts i.e. Released, Expenditure Incurred and Unspent Balance.

(A). Released: As per the State office records, the Annual grants released are posted in the Sheet.

(B).Expenditure Incurred: As per the suggestive Guidelines released by this office, for incurring the Expenditure on Annual Grants the following are divided into 6 Sub sections for posting the values. **This sub sections may be post as approximately but the total incurred should be tally.**

1. Water, Electricity and Telephone Charges
2. Purchase of Books, Periodicals, News Papers
3. Minor Repairs
4. Sanitation and ICT
5. Need based Works etc., if any
6. Laboratory Equipment

(C).Unspent Balance: The Unspent Balance is calculated as subtraction of the Release made and Expenditure Incurred mechanically.

(IV). Details of Recurring and Non Recurring Interventions – (Column No. 42-59):

The Recurring and Non Recurring Interventions are Subcategorised into 5 categories:

(A) Furniture and Lab Equipment (Column No. 42-47)

- (B) Civil Works (Column No. 48-50)
- (C) Toilets (Column No. 51-53)
- (D) Self Defense (Column No. 54-56)
- (E) Excursion Trip (Column No. 57-59)

(A). Furniture and Lab Equipment (Column No. 42-47): Based on the grants approved by GOI for the Civil Works where construction had takes place by APWEIDC, the Furniture and Lab Equipment grant is released. The detailed Statement is here as follows.

S.NO	Intervention	Releases	Expenditure	Balance
1	Furniture	Column No.42	Column No.44	Column No.46 = Column No.(42-44)
2	Lab Equipment	Column No.43	Column No.45	Column No.47 = Column No.(43-45)

Based on the releases data the amount is posted in Column No. 42 &44, the expenditure made by the school need to post in Column No. 44 & 45 and the balance will be automatically calculated and post in Column No. 46 &47.

(B). Civil Works (Column No. 48-50): The Civil Works Construction amount means the grants released for Construction of Additional Class Rooms, Science Lab, Art/Craft Room, Library Room, Computer Room, Toilet and Drinking water under Phases constructed by APWEIDC.

As per the state records, the releases are posted in the Column No. 48 and the expenditure incurred need to be fills in the Column No.49 and the balance will mechanically come in the Column No.50 based on the releases and Expenditure Incurred.

(C). Toilets (Column No. 51-53): Under RMSA, the 894 Schools are sanctioned with Toilets @ Rs.50, 000 per school in the year 2014-15.

Based, on the releases made the amount is posted in the Column No. 51 and the Expenditure need to be filled in the Column No.52 and the balance will mechanically come in the Column No.53 based on the releases and Expenditure Incurred.

(D). Self Defense (Column No. 54-56): Under RMSA, to improve the Confidence levels of Girls the Martial Arts Programme is introduced.

Based, on the releases made the amount is posted in the Column No. 54 and the Expenditure need to be filled in the Column No.55 and the balance will mechanically come in the Column No.56 based on the releases and Expenditure Incurred.

(E). Excursion Trip (Column No. 57-59): To provide scope to the students to gather experiences by visiting the didactic places which are nearby and to learn through practical way and interacting with the resource persons & sharing with other students an excursion trip is approved under RMSA.

Based on the releases made the amount is posted in the Column No. 57 and the Expenditure need to be filled in the Column No.58 and the balance will mechanically come in the Column No.59 based on the releases and Expenditure Incurred.

(V). Interest – (Column No. 60-62): The interest is categorised in 3 categories i.e. Interest earned, Expenditure on Interest earned and the balance amount.

Interest earned in the Current year should be post in the Column No.60 and the expenditure incurred on Interest need to post in the Column No.61 and the balance amount will be mechanically generate and post in Column No.62.

(VI). Totals – Releases, Expenditure and Balance (Column No.63-75):

The totals are subcategorised into 3 Categories i.e. Releases, Expenditure and balance.

(A). Releases (Column No. 63-66): The Releases made are itself divided into 3 based on the conceptual calculation. The details are as follows:

S.NO	Intervention	Column No.	Description
1	Opening Balance	Column No.63	The Opening balance as on 01.04.XXXX which is posted in the Column No.16 was posted in Column No.63
2	Releases made in Current Year	Column No.64	The total sum of releases made in the Current year, with respect of Annual Grants, Furniture, Lab Equipment, Civil Works, Toilets and Self Defense Programme are posted in the Column No.64= Sum of Columns(33+42+43+48+51+54+57)
3	Interest Earned in Current Year	Column No.65	The interest earned in the Current year which is posted in the Column No. 60 was posted in Column No.65
4	Total	Column No.66	The Sum of the above 3 Columns is mechanically posted in the Column No.66

(B). Expenditure Incurred (Column No. 67-71): The Expenditure Incurred is itself divided into 4 based on the conceptual calculation. The details are as follows:

S.NO	Intervention	Column No.	Description
1	Expenditure Incurred on Opening Balance	Column No.67	The Expenditure Incurred on Opening balance which is posted in the Column No.17 was posted in Column No.67
2	Expenditure Incurred on Releases made in Current Year	Column No.68	The total sum of Expenditures made in the Current year, with respect of Annual Grants, Furniture, Lab Equipment, Civil Works, Toilets and Self Defense Programme are posted in the Column No.68 = Sum of Columns(40+44+45+49+52+55+58)

S.NO	Intervention	Column No.	Description
3	Expenditure Incurred on Interest Earned in Current Year	Column No.69	If any Expenditure interest earned in the Current year which is posted in the Column No. 61 was posted in Column No.69
4	Remittance Amount	Column No.70	The Amount if any returned to State/District office should post in the Column No.70
5	Total	Column No.71	The Sum of the above 4 Columns is mechanically posted in the Column No.71

(C). Closing Balance on Financial Year as on 31.03.XXXX (Column No. 71-75): The Closing Balance on financial year is calculated mechanically is as follows:

S.NO	Intervention	Column No.	Description
1	Unspent balance on Opening Balance	Column No.71	The total sum of Unspent balances on the opening balance, is subtraction of opening balance (Column No.63) and Expenditure Incurred on it (Column No.67).
2	Unspent balance on Releases made in Current Year	Column No.72	The total sum of Unspent balances in the Current year, is subtraction of total releases (Column No.64) and Expenditure Incurred (Column No.68)
3	Unspent balance on Interest Earned in Current Year	Column No.73	The total sum of Unspent balances on the interest earned, is subtraction of interest earned (Column No.65) and Expenditure Incurred on Interest earned(Column No.69)
5	Total	Column No.74	The Sum of the above 3 Columns and Subtraction of Column No.70 i.e. remittance amount is total unspent balance.

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