Mahatma Gandhi National Rural Employment Guarantee Council
Panchayat & Rural Development Department
Government of Chhattisgarh

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Cluster Wise Request for Proposal (RFP) was invited from eligible Chartered Accountant Firms for conducting Audit of Mahatma Gandhi National Rural Employment Guarantee Council (MGNREGC) for Financial Year 2017-18.

The Chartered Accountant Firms was to be appointed as Auditor by the MGNREGC for each cluster i.e. C1/C2/C3/C4/C5. Due to lack of competition RFP for **Cluster C3 and C4** is being re-invited from the eligible firms.

The Selection of auditors will be as per detailed RFP and Terms of Reference (TOR) which may be downloaded from the website **mgnrega.cg.gov.in** and **http://cgstate.gov.in .** Short listing will be done strictly based on the criteria listed therein. The Proposal fee Rs. 5000/- submitted through DD in favor of Commissioner, MGNREGA (Non refundable). The EMD in form of FDR/TDR in favor of Commissioner, MGNREGA for Rs. 50,000/-. The agency has to provide supporting documents for credentials claimed with the RFP. The RFP should be delivered at the following address by **16 July 2018** till 1:00pm in a sealed envelope. "RFP for Audit of Cluster …….. under the MGNREGA Programme" should be written on the envelope containing the proposal. (Mention clearly the name of only one cluster i.e. C3 for cluster 3 or C4 for cluster 4)

Address:

Commissioner, MGNREGA
Indrawati Bhawan
Room No.36, Second Floor,
Naya Raipur – 492002,
Chhattisgarh.

Sd/-
Commissioner
Mahatma Gandhi NREGA
Naya Raipur, Chhattisgarh

Mahatma Gandhi National Rural Employment Guarantee Council
Panchayat & Rural Development Department
Government of Chhattisgarh

---xxx---

Request for Proposal (RFP) for appointment of Chartered Accountants Firm for Audit of the Mahatma Gandhi National Rural Employment Guarantee Council (MGNREGC).

The MGNREGC is a Society registered under the Chhattisgarh Society Registration Act, 1973 and is established by the Panchayat and Rural Development Department, Government of Chhattisgarh. MGNREGC has its office at Indrawati Bhawan, Room No. 36, Second Floor, Naya Raipur, Chhattisgarh, Pin Code – 492002.

MGNREGC invites RFP from firms of Chartered Accountant for conducting Audit of MGNREGA for the Assessment Year 2018-19.

To be eligible, the firm should have its Head/Branch Office in Chhattisgarh and possess minimum 05 years experience in carrying out Statutory Audit/Internal Audit of Government/PSU/Banks/Autonomous body, etc. The firm should be empanelled by the CAG India. Interested and eligible firms may submit their data/details/documents latest by **16 July 2018 till 1:00 PM**. The sealed tender will be opened on **17 July 2018 at 11:00 AM** at Indrawati Bhawan. Other information in this regard will be sent by Email and mobile number.

The interested Chartered Accountant Firms are required to enclose photocopies of the following documents (self-attested):

1. Membership certificate of practice;
2. PAN Card;
3. Latest IT return filed by firm;
4. GST registration certificate;
5. Documents in support of financial turnover of the firm;
6. Undertaking to be furnished by the Firm that there are no legal suit/criminal cases pending against the Firm and its partners or having not been earlier convicted on grounds or moral turpitude or for violation of laws in force.

All entries in the Application form should be legible and filled clearly. If the space for furnishing information is insufficient, a separate sheet duly signed by the authorized signatory may be attached.

The competent authority of MGNREGC reserves the right to annul any or all application without assigning any reason.

APPLICATION FORM

Details of Chartered Accountant firm for the Audit of Mahatma Gandhi National Rural Employment Guarantee Council (MGNREGC) or its Nodal Agency Accounts for the financial year 2017-18:

S. No.	Particulars	Details
1	Name of the firm	
2	Address of the Registered/Head Office	
3	Telephone no. and E-mail address	
4	ICAI Registration No. with Region Name and Code No.	
5	Date of constitution of the firm	
6	PAN No. of the firm	
7	Date since when the firm has a full time FCA	
8	Number of Full-Time Partners as on 1-4-2018 (Details to be provided in **"Annex-A"**)	
9	Number of Full Time Chartered Accountant Employees as on 1-4-2018	
10	Number of Branches in Chhattisgarh (Details to be provided in "**Annex-B**")	
11	Whether the firm is engaged in any Statutory/Internal/Concurrent Audit and other accounting work of any Government Departments (incl. Schemes/Programmes), PSU, Autonomous body, Banks etc. (If yes, details may be given **"Annex-C")**.	
12	Turnover of the Firm (last 3 years)	

Evaluation of Technical Bid:

The Technical Bids will be evaluated as per the following criteria:

S. No.	Particular of Weightage	Minimum Criteria# (Yrs./Rs./Numbers)	Sub-Weightage	following supporting documents must be enclosed
1	The CA Firms must be empanelled with CAG India for the financial year 2014-15, 2015-16 & 2016-17. The particulars of the Firm's Head Office, Branch Office/s, Partners/Proprietor and paid Chartered Accountants should match with the Certificate issued by ICAI. Status of CA firm as on applies date (to be downloaded from ICAI web-site), without which the application of the CA Firm would not be considered. **(Full Mark – 10)**	Provide details. Minimum 5 years of Firm existence as per ICAI Certificate.	10 years and above= 10 8-10 years = 8 5-7 years = 6	CAG empanelment certificate
2	Average Annual Turnover of the CA Firm in the last 3 financial years. (2014-15, 2015-16 & 2016-17) **(Full Mark – 10)**	Minimum Rs.20 Lakh (Twenty Lakhs)	40 Lakh and above = 10 30-40 Lakh = 8 20-30 Lakh = 6	Income Tax Return and P&L account, Balance sheet.
3	Qualification of partners – at least full time associated with the firm since last 3 years. **(Full Marks – 20)**	2	Above 4 = 20 4 profiles = 16 3 profiles = 14 2 profiles = 12	Certified by firms in the letter head.
4	Minimum no. of Audit assignments of Statutory Audit of Government Departments/Schemes/Programmes, PSUs and Bank in last 5 years. **(Annex-D) (Full Marks – 30)**	Minimum 5 assignments	Above 10 assignments = 30 10 assignments =26 8 assignments = 22 5 assignments = 18	Appointment letters/ Work Orders.
5	Experience in Audit of MGNREGA in Chhattisgarh State. **(Full Marks – 10)**	Minimum 3 years	5 and above = 10 4 years = 8 3 years = 6	Appointment letters/ Work Orders.
6	**Staff Details-** 1. Qualified CA (Excluding Partners)= 5 marks 2. CA Intern=2 marks 3. Post Graduate=1 marks 4. Graduate=0.5 mark **(Full Marks – 20)**	Minimum 10 such staff.		Staff list and mark sheets to be attached for maximum Qualification.

 # The Firm need to qualify in each of the point (1-6) by satisfying the minimum criteria fixed.

Note: -

1. **A Firm can apply only for single Cluster** (The details of clusters are enclosed at **Annex- E**). If any Firm applies for more than 1 cluster shall be summarily rejected. Minimum Audit Fee for each cluster will be Rs. 2,25,000 only.
2. In case of consortium, the consortium must produce an affidavit to assign the lead partner and only the lead partner will be communicated by the Office and will be responsible for all deliverables. Please note that in this case, the criteria enlisted for Technical Evaluation purpose (Sl No 1 to 5) except supporting staff (Sl No. 6) of only lead partner will be considered.
3. Any CA Firm not qualifying these minimum criteria need not apply as their proposal shall be summarily rejected.
4. Supporting documents for eligibility criteria: - The firm must submit required supporting documents to establish minimum eligibility criteria.
5. The Firm/ any Partner of the firm should not be black listed by any PSU or Government departments/schemes/programmes/PSU in respect of any assignments or behavior. Any Partner/Qualified employee of the firm whose name is included in the First or Second Schedule of the Chartered Accountants Act 1949 will not be considered in evaluation and the firm will provided an undertaking that such Partner/Qualified employee will not be involved in the audit work, directly or indirectly.
6. Each application in sealed envelope (separate envelop for Technical and Financial proposal) must reach Commissioner of MGNREGA office, Indrawati Bhawan, Room No.36, Second Floor, Naya Raipur – 492 002, Chhattisgarh by **16 July 2018 (till 1:00 PM)** positively by Registered Post or by Hand in Tender Box in the Office. Applications reaching the above address after the stipulated date and time will not be considered for selection. "RFP for Audit of Cluster …….. under the MGNREGA Programme" should be written on the envelope containing the proposal. (Mention clearly the name of only one cluster i.e. C3 for cluster 3 or C4 for cluster 4)
7. Application send through email (soft form) will not be entertained.
8. Selection will be done on competitive basis. Canvassing/solicitation in any manner shall lead to disqualification of the Firm.
9. The CA Firm should have either their Head office (HO) or Branch office (BO) in Chhattisgarh. (The proof of established office should be provided along with the phone nos. for verifying the same).
10. The Selected firm must complete their assignment and submit their final District-wise Consolidated Audit Report in 3 hard copies and soft copy by **27 August 2018** in concerned Districts. 1% per day penalty of Audit Fees will be charged for delay submission. If not submitted after 7 days from the last date, the agreement will be cancelled and the amount of Security Deposit will be forfeited. The amount of Security Deposit will be Rs. 50,000/- for the cluster.
11. The Firm should strictly adhere with the format given while submission of the Audit Report. The Firm should also obtain the Utilization Certificate and attach it with the Audit Report.

12. At least one Qualified CA should accompany the team while Audit process.
13. During the Audit the queries asked and replies given should be maintained. Index, cross-reference and supporting documents to be enclosed with District-wise Final Audit Report.
14. **The firms who had earlier applied for any of the clusters from C1, C2 or C5 can not apply in the RFP.**
15. **The firms whose envelop was not opened in technical bid and the envelop is returned as it is to the concerned firms can apply in the RFP.**
16. **The firms who had earlier applied for the clusters C3 or C4 need not to apply again as they will be considered in the concerned cluster on the basis of the documents already submitted by them.**
17. The Firm has to submit an undertaking as per **Annex-F**.
18. The competent authority of MGNREGC reserves the right to annul any or all application without assigning any reason.

Selection of Audit Firm:

1. The Tender will be awarded to the L1 firm for each Cluster on the basis of 'Quality Cost Based System' (QCBS), where the weight-age of Technical and Financial score will be 70:30.
2. Minimum qualifying marks in the Technical Bid is 60 out of 100.
3. Based on marks obtained in Technical Bid, short listing of firms will be done and short listed firms of each cluster will be called for Presentation. After Presentation, marks obtained in Presentation will be added to Technical Marks. The purpose of Presentation is to evaluate the general awareness of the scheme and understanding of fund flow, audit process and deliverables of MGNREGA. The maximum marks for Presentation will be 10.
4. Marks obtained in Presentation will be a part of Technical Score for calculating Technical Weightage.
5. The Financial Proposal should contain a single offer rate in Indian Rupees for the whole cluster, for which proposal is being submitted. The amount offered will be all inclusive except GST.
6. If the final score of two or more firm's ties, then the preference would be given to the firm with higher technical score. If both Financial and Technical Score are same, then the Firm with higher marks in Presentation will be awarded. If the tie doesn't break, then the decision of Commissioner, MGNREGA will be final.

Terms of References

Back Ground:

The MGNREGA, Chhattisgarh is established in exercise of power vested under section 21 of Mahatma Gandhi National Rural Employment Guarantee Act, 2005. MGNREGA, Chhattisgarh is maintained under Mahatma Gandhi National Rural Employment Guarantee Council (MGNREGC) – A society registered under the Chhattisgarh Society Registration Act, 1973. Funds received from Central Government, State Government and miscellaneous receipts are transferred across administrative and functional units viz. Gram Panchayats, Janpad Panchayats, Districts and the Other Project Implementing Agencies in all the 27 districts of the State of Chhattisgarh.

The MGNREGC intends to appointment a suitable Chartered Accountant Firm for conducting Audit of various Clusters including Zila Panchayats, Janpad Panchayats and Other Implementing agencies for the financial year 2017-18.

The Mahatma Gandhi National Rural Employment Guarantee Act, 2005 came into force on September 7, 2005. Under the Act it was provided that the State Government shall, in such area in the State as may be notified by the Central Government,is to provide at least 100 days of guaranteed wage employment in a financial year to every rural household whose adult members volunteer to do unskilled manual work. The scheme is funded as per the provisions of the section 22 of the Act.

Objectives:

The Rural Development Department and MGNREGC undertakes monitoring of performance of the scheme approves and authenticates financial reports of the districts as well as their funding request. The MGNREGC establishes systems and procedures for efficient financial, accounting and fiduciary management across the State for this employment guarantee programme.

The objective of the Audit by an external independent agency is to ensure through the auditor's professional opinion on the financial position of the MGNREGA, its receipts, disbursements and expenses down the line pertaining to the schemes under audit.

Scope of Work:

The Audit will be carried out in accordance with the Generally Accepted Auditing Principles and will include tests and controls, as the auditors feel necessary under the circumstances. The Auditor will submit the District-wise Consolidated Audit Report of the allotted Cluster. Major areas to be covered are as under:-

1. Verify all amounts received in MGNREGA with in the financial year 2017-18 from Central Government, State Government and other miscellaneous receipts.
2. Verify all funds transferred to eFMS Nodal Banks, Districts, Blocks and Other project implementing agencies by transaction through RTGS/NEFT/Others and prepare statement district wise. Compare the same with audit reports of the district.
3. Verify what are the processes being followed for release of funds.
4. Verify all transaction done through eFMS and NeFMS platform from Nodal Banks.
5. Verify and validate the accounts (MGNREGA eFMS and NeFMS Nodal Account) in which the funds were transferred and utilized.
6. Prepare reconciliation of the fund transfer transactions vis-à-vis the Accounts/Records of MGNREGC.

Besides these, the auditor shall also perform the following tasks:

1. Preparation and verification of District Audit Report:

a. Prepare statement District wise, Block wise and Other Implementing Agency (OIA) wise.
b. Verify the utilization of amount transferred and balances (opening/closing).
c. Verify the surrender/deposit of balances into MGNREGA by concerned Districts/Blocks/OIAs.
d. Prepare a consolidated statement accordingly, for MGNREGA from the audit report submitted by the Districts/Blocks/OIAs.

2. State Administrative Cell:

a. Transactions are recorded as per principles of Generally Accepted Accounting Principles and are booked to proper accounting heads.
b. Utilization of administrative funds is in accordance with MGNREGA guideline.
c. Goods and services have been procured in compliance with the GFR.
d. Verify all transaction have passed through normal approval process.
e. Transactions are duly supported by proper supporting documents.
f. Checking the maintenance of books of accounts and records.
g. Checking the bank reconciliation statements.
h. Checking of component wise, category-wise and account head wise expenditures.
i. Checking of various taxes/statutory compliance.
j. Check all statutory records, registers including Minute Books.
k. Financial Books:
    i. Verification of Cash Book, Vouching of Imprest Cash.
    ii. Scrutiny of Pay Bill, Staff Advance Registers, Commenting on outstanding entries, etc.
    iii. Verification of cash, cheques on hand etc.
    iv. Verification of all manual/computer vouchers and sheets ensure correct coding and accounting head.
    v. Verification of Salary/ vendor payments, P.F, I.T., TDS, etc., and verification of submission of various return to the competent authority in time.
    vi. Verification of all financial information completely, promptly and after the necessary authorization was recorded.

3. **Accounting policy & standard :**
   a. To review and help the management in implementing proper accounting procedures, internal check control and computerized systems.
   b. Review of Accounts.
   c. Check all recorded entries comply with accounting standard.
4. **System Improvement:**

   The selected Auditor(s) will report any lacuna noticed in the existing procedures and suggest improvement. Any duplication of work noticed or work or unnecessary data noticed will be highlighted and reported.
5. **The Chartered Accountant firm so appointed would be required to give:**
   a. Audit certificates and issue any other certificate as may be required by the society without any additional fee to be paid by the society.
   b. The responsibilities of the audit also include reporting on the adequacy of statements.
6. **Liaison:**

   The selected Auditor will liaise with the State MGNREGA Cell and District Administration to review the progress of the accounting/audit works and to ensure requirement be fully met.
7. The Chartered Accountant firm so appointed would be required to look into the compliance of previous audit objections raised (if any) and have to verify or comment on the supporting documents/ vouchers submitted at latter stage, to settle the audit qualifications in the Audit report of this assignment.
8. **Audit Report:**

   After completion of the assignment, the Auditor will submit the Audit Report. A model Auditor's Report is given under **Annex – G**. The various Reconciliation Statements will form part of the Audit Report along with certificate regarding the verification of all the transactions through eFMS and validation of the accounts, in which the funds were transferred and utilized.

   Prior to submission of final report, the Auditor will share and discuss the Draft Report with the MGNREGC authorities.
9. **Management Letter:**

   In addition to the Audit Report, the Auditor shall submit a Management letter (**Annex – H**), requiring the auditors to prescribed recommendations for the improvements in internal control and other specific matters coming to attention of Auditor during the course of Audit examination, this possible shall include matters such as:
   a. Deficiencies or weakness in the system;
   b. The issues, which remain unattended over the period and its impact on the fund positions;
   c. Feedback on overall functioning of the present system;
   d. Any other matter, the Auditor deems fit to be known to the competent authorities

(On Firm's Letter Head)

Annex – A

Details of Full Time Partners of the firm:

Sl. No.	Name of the Partner	Membership No.	Whether FCA / ACA	Date of joining the firm (full time)	Station & Region where residing at present

(Signature of Authorized Person with Seal of the Firm)

Place:

Date:

(On firm's Letter Head)

Annex – B

Particulars of Branches (including branches in other States, if any):

Sl. No.	Station at which located	Complete address with PIN Code & Telephone No.	Name of the partner in charge of the branch	Date of opening of the branch	Region

(Signature of Authorized Person with Seal of the Firm)

Place:

Date:

(On firm's Letter Head)

Annex – C

The Firm is engaged in these Statutory/Internal/Concurrent Audit Work /Any Other Accounting Work of Government Departments/Banks/Listed Companies (PSU)/ Autonomous body, etc. as on 06/07/2018:

Name of Client	**Type of Audit (tick appropriate Box)**		
	Statutory	**Tax**	**Internal/Other**
Central/State Government Department:			
1.			
2.			
3.			
4.			
Bank Audit:			
1.			
2.			
3.			
4.			
Public Sector Unit:			
1.			
2.			
3.			
4.			
Autonomous Bodies:			
1.			
2.			
3.			
4.			
Others:			
1.			
2.			
3.			
4.			

(Signature of Authorized Person with Seal of the Firm)

Place:

Date:

(On firm's Letter Head)

Annex – D

Details of Statutory/Internal Audit Work /Any Other Accounting Work of Government Departments, Banks, Listed Companies (PSU), Autonomous body, etc. in hand with the firm/undertaken in the last five years as on 31-3-2018:

Name of Client	**Type of Audit (tick appropriate Box)**		
	Statutory	**Tax**	**Internal/Other**
Central/State Government Department:			
1.			
2.			
3.			
4.			
Bank Audit:			
1.			
2.			
3.			
4.			
Public Sector Unit:			
1.			
2.			
3.			
4.			
Autonomous Bodies:			
1.			
2.			
3.			
4.			
Others:			
1.			
2.			
3.			
4.			

Note :- The self attested copy of appointment letters/ work orders must be enclosed as supporting documents.

(Signature of Authorized Person with Seal of the Firm)

Place:

Date:

Annex – E

Proposed Clusters for CA Audit FY 2017-18

Name of Cluster	Districts	No. of Blocks
C3	Kawardha	4
	Bemetara	4
	Rajnandgoan	9
	Durg	3
C4	Balod	5
	Balodabazar	6
	Mahasmund	5
	Gariyaband	5
Total		**41**

(On firm's Letter Head)

Annex – F

UNDERTAKING

I/We the following partner/s of M/s. _____, Chartered Accountant/s do hereby individually/jointly and severely verify and declare –

i. that the particulars given are complete and correct and that if any of the statements made or the information so furnished in the application form is later found not correct or false or there has been suppression of material information, the firm would not only stand disqualified from allotment but would be liable for disciplinary action under the Chartered Accountants Act, 1949 and the regulations framed there under;
ii. that the firm, or partners has not been debarred or cautioned by ICAI during the last five years, (if debarred, give details);
iii. that individually we are not engaged in practice otherwise or in any other activity which would be deemed to be in practice under section 2 (2) of the Chartered Accountant Act, 1949;
iv. that I/we not Sub-let the work to any other Firm/Person.
v. that I/we abide to all auditing standard applicable for the Audit by ICAI.
vi. that the constitution of the firm as on 1st April of the relevant year shown is same as that in the constitution certificate issued by the ICAI.

S. No.	Name of the Partner	Membership Registration No.	PAN No.	Signature of Partner

(Signature of Authorized Person with Seal of the Firm)

Place:

Date:

(On firm's Letter Head)

Annex – G

Sample Audit Report

(Appropriate Addressee)

We have audited the MGNREGA - Chhattisgarh, which comprises the fund statements and accompanying annexure for the period……..to……

Management's Responsibility for the Fund Statements:

Management is responsible for the maintenance of the MGNREGA – Chhattisgarh. This responsibility includes design, implementation and maintenance of Internal Control relevant to the preparation of fund statements, that gives true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities:

Our responsibility is to express an opinion on the Fund Statements, based on our audit. We conducted our audit in accordance with the standards of the Auditing issued by the Institute of Chartered Accountants of India (ICAI). We compiled with the ethical requirements and plans and perform the audit to obtain reasonable assurance about whether the Fund Statements are free from material misstatement.

Our audit Involved:

1. Verify all amounts received in MGNREGA with in the financial year 2017-18 from Central Government, State Government and other miscellaneous receipts.
2. Verify all funds transferred to eFMS Nodal Banks, Districts, Blocks and Other project implementing agencies by transaction through RTGS/NEFT/Others and prepare statement district wise. Compare the same with audit reports of the district.
3. Verify what are the processes being followed for release of funds.
4. Verify all transaction done through eFMS and NeFMS platform from Nodal Banks.
5. Verify and validate the accounts (MGNREGA eFMS and NeFMS Nodal Account) in which the funds were transferred and utilized.
6. Prepare reconciliation of the fund transfer transactions vis-à-vis the Accounts/Records of MGNREGC.

   Besides these, the auditor shall also perform the following tasks:

7. Preparation and verification of District Audit Report:
   a. Prepare statement District wise, Block wise and Other Implementing Agency (OIA) wise.
   b. Verify the utilization of amount transferred and balances (opening/closing).
   c. Verify the surrender/deposit of balances into MGNREGA by concerned Districts/Blocks/OIAs.
   d. Prepare a consolidated statement accordingly, for MGNREGA from the audit report submitted by the Districts/Blocks/OIAs.

8. State Administrative Cell:
    a. Transactions are recorded as per principles of Generally Accepted Accounting Principles and are booked to proper accounting heads.
    b. Utilization of administrative funds is in accordance with MGNREGA guideline.
    c. Goods and services have been procured in compliance with the GFR.
    d. Verify all transaction have passed through normal approval process.
    e. Transactions are duly supported by proper supporting documents.
    f. Checking the maintenance of books of accounts and records.
    g. Checking the bank reconciliation statements.
    h. Checking of component wise, category-wise and account head wise expenditures.
    i. Checking of various taxes/statutory compliance.
    j. Check all statutory records, registers including Minute Books.
    k. Financial Books:
        i. Verification of Cash Book, Vouching of Imprest Cash.
        ii. Scrutiny of Pay Bill, Staff Advance Registers, Commenting on outstanding entries, etc.
        iii. Verification of cash, cheques on hand etc.
        iv. Verification of all manual/computer vouchers and sheets ensure correct coding and accounting head.
        v. Verification of Salary/ vendor payments, P.F, I.T., TDS, etc., and verification of submission of various return to the competent authority in time.
        vi. Verification of all financial information completely, promptly and after the necessary authorization was recorded.
9. Accounting policy & standard :
    a. To review and help the management in implementing proper accounting procedures, internal check control and computerized systems.
    b. Review of Accounts.
    c. Check all recorded entries comply with accounting standard.
10. System Improvement:

    Any lacuna noticed in the existing procedures and duplication of work noticed or works or unnecessary data noticed will be highlighted and reported.

Opinion:

In our opinion and to the best of our information and explanations given to us, the underlying fund statements give a true and fair view in conformity with accounting principles generally accepted in India.

(Signature of Authorized Person with Seal of the Firm)

Place:

Date:

(On firm's Letter Head)

Annex – H

Sample Management Letter

In connection with our Audit of the MGNREGA, Chhattisgarh from…….to the period……., we familiarized ourselves with the internal guidelines and the letter issued by the MGNREGC during the period under audit.

This letter, to the MGNREGC includes our observations and suggestions noted during the course of our audit:

1. Deficiencies or weakness in the system:

2. The issues, which remain unattended over the period and its impact on the fund positions:

3. Feedback on overall functioning of the present system:

4. Any other matter:

(Signature of Authorized Person with Seal of the Firm)

Place:

Date:

Points to be considered before finalizing the Audit

1. The line indicates has relevance, heads above the line must be verified from MIS (Financial Report) data.
2. Below the line are other cheque/other transfer either from the State/District to Janpad Panchayat may consist of those items not recorded in MIS.
3. Duplication of entries to be avoided.
4. Gram Panchayat balances to be included.
5. Spot rectification is insisted.

ZILA PANCHAYAT ....., MGNREGA

CONSOLIDATE RECEIPTS AND PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31/03/2018

RECEIPTS	ANNEX	AMOUNT	AMOUNT	PAYMENTS	ANNEX	AMOUNT	AMOUNT
Opening Balance				**Authorisation Thruogh e-FMS**			
Cash in Hand		0.00		Labour		0.00	
Cash at Bank		0.00		Material		0.00	**0.00**
Cash at Post Office		0.00	**0.00**				
				Administrative Expenses			
Authorisation through e-FMS				Non-Recurring Expenses			
Labour		0.00		Procurement of office equipment		0.00	
Material		0.00		Audit		0.00	
Administrative		0.00		Recurring Expenses			
Tax		0.00	**0.00**	Salary		0.00	
				Rent For Implements		0.00	
Interest Received from Bank		0.00	**0.00**	Work site facilities		0.00	
				Health care		0.00	
				Field visits		0.00	
				Maintenance of office equipment/Bill Payment		0.00	
				Miscellaneous		0.00	
				MIS		0.00	
				IEC		0.00	
				Training		0.00	**0.00**
				Tax		0.00	**0.00**
				Bank Charges		0.00	**0.00**
Other Receipts		0.00	**0.00**	**Payment for Anganbadi Bhawan**			
				JP/BLOCKS (Bfercation to be given)		0.00	**0.00**
Amount Received from State/ District							
For Pending Wages		0.00		**Pending Wages Payment**			
CFT Program		0.00		Zila Panchayat		0.00	
For Anganbadi		0.00	**0.00**	JP/BLOCK (Bifercation to be given)		0.00	**0.00**
				CFT Program		0.00	
Amount Received from				JP/BLOCKS (Bifercation to be given)		0.00	**0.00**
Zila Panchayat		0.00					
JP/BLOCK (Bifercation to be given)		0.00	**0.00**	**Return to State / District**			
				From District (Bifercation to be given)		0.00	
				From JP/Blocks (Bifercation to be given)		0.00	**0.00**
				Closing Balance			
				Cash in Hand		0.00	
				Cash at Bank		0.00	
				Cash at Post Office		0.00	**0.00**
			0.00				**0.00**

Receipts Annexure

Sl. No.	ZP/JP(Blocks)/ Agenceis	Opening Balance			Authorisation through e-FMS			Tax	Interest Received from Bank	Other Receipts	Amount Received from State/ District			Amount Received from					Total
		Cash in Hand	Cash at Bank	Cash at Post Office	Labour	Material	Administrative				For Pending Wages	CFT Program	For Anganbadi	Zila Panchayat	A' JP/Block	B' JP/Block	C' JP/Block	'D' JP/Block	
1	**Zila Panchayat**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	**-**
2	**Janpad Panchayat**																		
I	A	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	**-**
II	B	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	**-**
III	C	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	**-**
IV	D	-	-	Audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	**-**
3	**Implementing Agenceis**																		
I	A	-			-	-													**-**
II	B	-			-	-													**-**
III	C	-			-	-													**-**
IV	D	-			-	-													**-**
V	E	-			-	-													**-**
VI	F	-			-	-													**-**
VII	G	-			-	-													**-**
VIII	H	-			-	-													**-**
IX	I	-			-	-													**-**
X	J	-			-	-													**-**
XI	K	-			-	-													**-**
4	**Gram Panchayat**	-	**-**	-															**-**
		-	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**				**-**	**-**

Payment Annexure

Sl. No.	ZP/ JP(Blocks) /Agenceis	Authorisation Thruogh e-FMS															Tax	Bank Charges	Payment for Anganbadi Bhawan				Pending Wages Payment				
				Administrative Expenses																								
				Non-Recurring Expenses		Recurring Expenses																						
		Labour	Material	Procurement of office equipment	Audit	Salary	Rent For Implements	Work site facilities	Health Care	Field Visit	Maintenance of office equipment/Bill Payment	MIscellaneous	MIS	IEC	Training				A' JP/Block	B' JP/Block	C' JP/Block	D' JP/Block	Zila Panchayat	A' JP/Block	B' JP/Block	C' JP/Block	D' JP/Block
1	**Zila Panchayat**			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	**JP/ Blcoks**																											
I	A	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
II	B	-	-	Audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
III	C	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					-	-	-	-	-	-
IV	D	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					-	-	-	-	-	-
3	**Implementing Agencies**																											
I	A	-	-																									
II	B	-	-																									
III	C	-	-																									
IV	D	-	-																									
V	E	-	-																									
VI	F	-																										
VII	G	-																										
VIII	H	-	-																									
IX	I	-	-																									
X	J	-	-																									
XI	K	-	-																									
4	**Gram Panchayat**																											
		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

CFT Program				Return to State / District / other deptt					Closing Balance			Total
A' JP/Block	B' JP/Block	C' JP/Block	D' JP/Block	From District	A' JP/Block	B' JP/Block	C' JP/Block	D' JP/Block	Cash in Hand	Cash at Bank	Cash at Post Office	
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
									-	-	-	-
									-	-	-	-
									-	-	-	-
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ZILA PANCHAYAT ....., MGNREGA

CONSOLIDATE INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31/03/2018

EXPENDITURE	ANNEX	AMOUNT	AMOUNT	INCOME	ANNEX	AMOUNT	AMOUNT
Authorisation Thruogh e-FMS				**Authorisation through e-FMS**			
Labour		0.00		Labour		0.00	
Material		0.00	**0.00**	Material		0.00	
				Administrative		0.00	
Administrative Expenses				Tax		0.00	**0.00**
Non-Recurring Expenses							
Procurement of office equipment		0.00		**Interest Received from Bank**		0.00	**0.00**
Audit		0.00		Audit			
Recurring Expenses							
Salary		0.00					
Rent For Implements		0.00					
Work site facilities		0.00					
Health care		0.00					
Field visits		0.00					
Maintenance of office equipment/Bill Payment		0.00					
Miscellaneous		0.00					
MIS		0.00					
IEC		0.00					
Training		0.00	**0.00**				
Tax		0.00	**0.00**				
Bank Charges		0.00	**0.00**				
Payment for Anganbadi Bhawan				**Other Receipts**		0.00	**0.00**
JP/BLOCKS (Bfercation to be given)		0.00	**0.00**				
				Amount Received from State/ District			
Pending Wages Payment				For Pending Wages		0.00	
Zila Panchayat		0.00		CFT Program		0.00	
JP/BLOCK (Bifercation to be given)		0.00	**0.00**	For Anganbadi		0.00	**0.00**
CFT Program		0.00		**Amount Received from**			
JP/BLOCKS (Bifercation to be given)		0.00	**0.00**	Zila Panchayat		0.00	
				JP/BLOCK (Bifercation to be given)		0.00	**0.00**
Return to State / District							
From District (Bifercation to be given)		0.00		**Deficit**			**0.00**
From JP/Blocks (Bifercation to be given)		0.00	**0.00**				
Surplus			**0.00**				
			-				**-**

Income Annexure

Sl. No.	ZP/JP(Blocks) / Agenceis	Authorisation through e-FMS			Tax	Interest Received from Bank	Other Receipts	Amount Received from State/ District			Amount Received from					Total
		Labour	Material	Administrative				For Pending Wages	CFT Program	For Anganbadi	Zila Panchayat	A' JP/Block	B' JP/Block	C' JP/Block	'D' JP/Block	
1	**Zila Panchayat**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	**Janpad Panchayat**															
I	A	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
II	B	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
III	C	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
IV	D	-	-	Audit	-	-	-	-	-	-	-	-	-	-	-	-
3	**Implementing Agenceis**															
I	A	-			-	-										
II	B	-			-	-										
III	C	-			-	-										
IV	D	-			-	-										
V	E	-			-	-										
VI	F	-			-	-										
VII	G	-			-	-										
VIII	H	-			-	-										
IX	I	-			-	-										
X	J	-			-	-										
XI	K	-			-	-										
4	**Gram Panchayat**	-	**-**	-												
		-	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Expenditure Annexure

Sl. No.	ZP/ JP(Blocks) /Agenceis	Authorisation Thruogh e-FMS														Tax	Bank Charges	Payment for An	
				Administrative Expenses															
				Non-Recurring Expenses		Recurring Expenses													
		Labour	Material	Procurement of office equipment	Audit	Salary	Rent For Implements	Work site facilities	Health Care	Field Visit	Maintenance of office equipment/Bill Payment	MIscellaneous	MIS	IEC	Training			A' JP/Block	B' JP/Block
1	**Zila Panchayat**			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	**JP/ Blcoks**																		
I	A	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
II	B	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
III	C	-	-	Audit	-	-	-	-	-	-	-	-	-	-	-	-	-		
IV	D	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
3	**Implementing Agencies**																		
I	A	-	-																
II	B	-	-																
III	C	-	-																
IV	D	-	-																
V	E	-	-																
VI	F	-																	
VII	G	-																	
VIII	H	-	-																
IX	I	-	-																
X	J	-	-																
XI	K	-	-																
4	**Gram Panchayat**																		
		-	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

anbadi Bhawan		Pending Wages Payment					CFT Program				Return to State / District / other deptt					Total
C' JP/Block	D' JP/Block	Zila Panchayat	A' JP/Block	B' JP/Block	C' JP/Block	D' JP/Block	A' JP/Block	B' JP/Block	C' JP/Block	D' JP/Block	From District	A' JP/Block	B' JP/Block	C' JP/Block	D' JP/Block	
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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ZILA PANCHAYAT ....., MGNREGA
CONSOLIDATED BALANCE SHEET AS ON 31/03/2018

Corpus and Liablities	Annex	Amount	Amount	Assets	Annex	Amount	Amount
General Fund:				**Fixed Assets:**			
Opening Balance		0.00		Opening Balance		0.00	
Less:Deficit/Add:Surplus		0.00	**0.00**	Adition during the year		0.00	**0.00**
Current Liabilities		0.00	**0.00**	**Current Assets, Loans & Advances:**		0.00	**0.00**
				Audit			
				Cash in Hand		0.00	
				Cash at bank		0.00	
				Cash at Post Office		0.00	**0.00**
			0.00				**0.00**

Assets Annexure

Sl. No.	ZP/JP(Blocks)/ Agenceis	General Fund		Current Liabilities
		Opening Balance	Defisit / Surplus	
1	**Zila Panchayat**	-	-	-
2	**Janpad Panchayat**			
I	A	-	-	-
II	B	-	-	-
III	C	-	-	-
IV	D	-	-	-
				Audit
3	**Implementing Agencies**			
I	A	-	-	-
II	B	-	-	-
III	C	-	-	-
IV	D	-	-	-
V	E	-	-	-
VI	F	-	-	-
VII	G	-	-	-
VIII	H	-	-	-
IX	I	-	-	-
X	J	-	-	-
XI	K	-	-	-
4	**Gram Panchayat**	-	-	-
		-	**-**	**-**

Liabilities Annexure

Sl. No.	ZP/JP(Blocks) / Agenceis	Fixed Assets		Current Assets	Closing Balance		
		Opening Balance	Addition During the Year		Cash in Hand	Cash at Bank	Cash at Bost Office
1	**Zila Panchayat**	-	-	-	-	-	-
2	**Janpad Panchayat**						
I	A	-	-	-	-	-	-
II	B	-	-	-	-	-	-
III	C	-	-	-	-	-	-
IV	D	-	-	-	-	-	-
				Audit			
3	**Implementing Agencies**						
I	A	-		-	-		-
II	B	-		-	-		-
III	C	-		-	-		-
IV	D	-		-	-		-
V	E	-		-	-		-
VI	F	-		-	-		-
VII	G	-		-	-		-
VIII	H	-		-	-		-
IX	I	-		-	-		-
X	J	-		-	-		-
XI	K	-		-	-		-
		-					
4	**Gram Panchayat**	-		-	-	-	-
		-	**-**	**-**	**-**	**-**	**-**