कार्यालय जिला पंचायत नारायणपुर
महात्मा गांधी राष्ट्रीय ग्रामीण रोजगार गारंटी योजना (छ0ग0)

Email – zpapo_nrega@yahoo.com, Zp-narayanpur.cg@nic.in

–:: निविदा सूचना ::–

"EXPPRESSION OF INTEREST"

कार्यालय जिला पंचायत नारायणपुर में संचालित योजनाओं (MGNREGA) का वित्तीय वर्ष 2015–16 के सी.ए. अंकेक्षण कार्य हेतु कम से कम 5 वर्षो का अनुभव रखने वाले एवं छ0ग0 महालेखाकार से पंजीकृत चार्टर्ड एकाउंटेट/फर्मों से योजना के लिए ऑडिट कार्य हेतु पृथक–पृथक मुहरबंद निविदा आमंत्रित किया जाता है। निविदा संबंधित नियम एवं शर्ते हेतु कार्यालय के सूचना पटल एवं वेबसाईट www.cgstate.gov.in & www.zpnarayanpur.gov.in पर अवलोकन कर सकते हैं। निविदा फार्म क्रय करने की अंतिम तिथि 18.05.2016 हैं।

(कलेक्टर जिला नारायणपुर द्वारा अनुमोदित)

3/5/16

मुख्य कार्यपालन अधिकारी
जिला पंचायत नारायणपुर

कमाक/ 656 /लेखा/जि0प0/2016–17 नारायणपुर,दिनांक 03/05/2016

प्रतिलिपिः–

1. कलेक्टर जिला नारायणपुर को सादर सूचनार्थ।
2. सहायक संचालक, जन संपर्क जिला नारायणपुर को सूचनार्थ एवं दैनिक समाचार पत्रों में प्रकाशनार्थ।
3. जिला सूचना अधिकारी, NIC नारायणपुर निविदा आमंत्रण को www.cgstate.gov.in & www.zpnarayanpur.gov.in पर अपलोड करने हेतु (निविदा PDF में)

3/5/16

मुख्य कार्यपालन अधिकारी
जिला पंचायत नारायणपुर

—: नियम व शर्तें :—

"EXPPRESSION OF INTEREST"

1. कार्यालय में संचालित योजना ग्रुप ए (MGNREGA) एवं मातृत्व भत्ता (जिला/जनपद/ग्राम पंचायत/सर्व कियान्वयन एजेंसी का पृथक–पृथक से मूल्य कथन) एवं मातृत्व भत्ता जिला/जनपद वित्तीय वर्ष 2015–16 का ऑडिट कार्य कराया जाना है।
2. ग्राम पंचायत के ऑडिट हेतु विकासखण्डवार अथवा ग्राम पंचायतों की संख्या निर्धारित करते हुए प्रति ग्राम प्रस्ताव प्रस्तुत किया जाना है।
3. प्रस्ताव प्रस्तुत करने वाले चार्टर्ड एकाउंटेंट का महालेखाकार की अनुसूची में शामिल होना अनिवार्य हैं। चार्टर्ड एकाउंटेंट द्वारा (CAG Empanelled) की अनुसूची में शामिल होने का प्रमाण पत्र प्रस्तुत कराना होगा। साथ ही चार्टर्ड एकाउंटेंट को कम से कम 5 वर्षो के अंकेक्षण कार्य का अनुभव होना अनिवार्य होगा।
4. चार्टर्ड एकाउंटेंट को निविदा स्वीकृति उपरांत अनुबंध पत्र निष्पादित कराना होगा।
5. चार्टर्ड एकाउंटेंट द्वारा अंकेक्षण रिपोर्ट निर्धारित प्रपत्रों में तैयार कर 04 प्रतियों में प्रस्तुत कराना होगा।
6. योजनाओं का ऑडिट स्वीकृति कार्य 15 जून 2016 के पूर्व पूर्ण करने हेतु अनुबंध किया जावेगा। आडिट कार्या निर्धारित अवधि में पूर्ण नहीं होने पर सप्ताह अंकेक्षण शुल्क की 2 प्रतिशत राशि कटौती की जावेगी।
7. निविदाकर्ता को प्रत्येक आवेदन के साथ 50 हजार रूपया एफ.डी.आर. के रूप में जमा कराना अनिवार्य होगा। निविदा अस्वीकृत होने पर अमानत राशि वापस कर दी जावेगी।
8. निविदाकर्ता द्वारा Technical Bid तथा Financial Bid पृथक–पृथक लिफाफे में प्रस्तुत में प्रस्तुत किया जावेगा। सबसे पहले Technical Bid (जिसमें अमानत राशि, महालेखाकार द्वारा इम्पेन्नल का प्रमाण पत्र, अनुभव प्रमाण पत्र) खोला जावेगा। संपूर्ण दस्तावेज तथा नियम व शर्ते पूर्ण करने पर ही संबंधित फर्म का Financial Bid (मूल्य कथन) खोला जावेगा। नियम व शर्ते पूर्ण नहीं करने पर आवेदन निरस्त कर दिया जावेगा।
9. निविदा कार्य आदेश स्वीकृत/अस्वीकृत करने का पूर्ण अधिकारी कलेक्टर एवं जिला कार्यक्रम समन्वयक महात्मा गॉधी नरेगा, जिला नारायणपुर का निर्णय अंतिम व सर्वमान्य होगा। कोई भी न्यायालयीन वाद उत्पन्न होने पर उसका क्षेत्र पूर्ण जिला नारायणपुर में होगा।
10. निविदा प्रपत्र कार्यालय के लेखाशाखा कक्ष क्र0 04 से अंतिम दिनांक तक प्राप्त किये जा सकते हैं। आवेदन कार्यालय के लेखाशाखा में 1000/ नगद राशि जमा करना होगा।
11. प्रत्येक योजना हेतु पृथक–पृथक आवेदन करना अनिवार्य होगा। साथ आवेदन पत्र में "योजना का नाम..... अंकेक्षण हेतु आवेदन पत्र" अंकित करना आवश्यक हैं।
12. निविदा किसी भी समय बिना कारण बताये निरस्त की जा सकती है।

निविदा का विवरण :—

निविदा बिक्री की अंतिम तिथि 18.05.2016 समय 12:00 बजे।
आवेदन जमा करने की अंतिम तिथि 18.05.2016 समय 3:00 बजे अपरान्ह।
निविदा खोलने की तिथि 18.05.2016 समय 4:00 बजे अपरान्ह।

13/5/16

मुख्य कार्यपालन अधिकारी
जिला पंचायत नारायणपुर

छत्तीसगढ़ शासन
पंचायत एवं ग्रामीण विकास विभाग
मंत्रालय, महानदी भवन, नया रायपुर छ.ग

कमांकः 1170 **/वि –7/पंग्राविवि/2016** **रायपुर,दिनांक** 08**/04/2016**

प्रति,

जिला कार्यक्रम समन्वयक,
जिला – समस्त
छत्तीसगढ़।

विषय :– **जिला पंचायत द्वारा संचालित महात्मा गांधी नरेगा के अंकेक्षण के संबंध में ।**

ग्रामीण विकास विभाग द्वारा संचालित महात्मा गांधी नरेगा के वित्तीय वर्ष 2015–16 का अंकेक्षण किया जाना है। इस संबंध में निम्नानुसार कार्यवाही किया जावें।

1. कार्यालयीन पत्र क्रमांक 806 दिनांक 01.03.2016 के अनुसार वित्तीय वर्ष 2015–16 का प्रारंभिक शेष रखा जाए (छायाप्रति संलग्न)।
2. जिले में संचालित मनरेगा योजना जिनका अंकेक्षण किया जाना है जिनका expression of interest बुलाया जावे तथा योजना के अंकेक्षण के लिए जिलें में चार्टर्ड एकाउण्टेड नियुक्त किया जावे।
3. ऐसे चार्टर्ड एकाउण्टेड जिनका कार्य अनुभव कम से कम 5 वर्ष है तथा जो छत्तीसगढ़ महालेखाकार द्वारा empanelled हो उन्हें ही कार्य दिया जाना है अतः यह न्यूनतम योग्यता के रूप में रखा जावें एवं स्थानीय चार्टर्ड एकाउण्टेड को प्राथमिकता दी जावें।
4. योजना के अंकेक्षण हेतु ToR (Term of refrence) एवं SoW (Scope of Work) से जानकारी expresion of interest बुलाते समय farm को प्रदान किया जावें।
5. निविदाकर्ता फर्म को Technical Bid तथा Financial Bid पृथक–पृथक लिफाफे में देना होगा।
6. निविदाकर्ता फर्म को आपके आवेदन के साथ 50 हजार रूपया FDR के रूप में जमा किया जाना होगा।
7. प्राप्त निविदाओं में से नियमानुसार न्यूनतम दर के आधार पर चार्टर्ड एकाउण्टेड को कार्यादेश जारी करते हुए अनुबंध करें।
8. मनरेगा का अंकेक्षण रिपोर्ट संलग्न प्रपत्र अनुसार ही चार्टर्ड एकाउण्टेड से अंकेक्षण रिपोर्ट लिया जावें तथा जनपद पंचायत/ग्राम पंचायत के ऑडिट रिपोर्ट को समेकित कर अंकेक्षण रिपोर्ट तैयार किया जाकर अंकेक्षण रिपोर्ट राज्य कार्यालय को उपलब्ध कराया जाना होगा।

कमश **2**

कृपया सुनिश्चित करें कि अंकेक्षण 15 जून, 2016 के पूर्व हो जावे। अतः चार्टर्ड एकाउण्टेड का चयन हर हालात में 30 अप्रैल के पूर्व हो जावें, अगर चयनित फर्म द्वारा समय पर आडिट नहीं किया जाता हैं तो प्रदाय किये जाने वाले राशि से प्रति सप्ताह 2 प्रतिशत की राशि कटौती की जावें।

संलग्नः– EOI का प्रारूप।

08/04/16

(पी.सी. मिश्रा)
सचिव
छत्तीसगढ़ शासन
पंचायत एवं ग्रामीण विकास
विभाग

पृ. क्रमांक 1171 **/वि –7/पंग्राविवि/2016** **रायपुर. दिनांक** 08/04/2016

प्रतिलिपि :–

मुख्य कार्यपालन अधिकारी, जिला पंचायत–समस्त, छत्तीसगढ़ को सूचनार्थ एवं आवश्यक कार्यवाही हेतु प्रेषित।

सचिव
छत्तीसगढ़ शासन
पंचायत एवं ग्रामीण विकास
विभाग

महात्मा गाँधी राष्ट्रीय ग्रामीण रोजगार गारंटी परिषद

विभागाध्यक्ष कार्यालय, इन्द्रावती भवन,
ब्लॉक–II द्वितीय तल, नया रायपुर, (छत्तीसगढ़)
☎0771-2331659, email id-aregastatecell@gmail.com

कमांक 806 /वि –7/MGNREGA/लेखा/2016 रायपुर, दिनांक 01 /03/2016

प्रति,

जिला कार्यक्रम समन्वयक/कलेक्टर,
जिला – समस्त
छत्तीसगढ़।

विषय :– महात्मा गांधी राष्ट्रीय ग्रामीण रोजगार गारंटी योजना का वित्तीय वर्ष 2014–15 का सी.ए. अंकेक्षण रिपोर्ट के अनुसार वित्तीय वर्ष 2015–16 के प्रारंभिक शेष में सुधार बाबत।

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महात्मा गांधी राष्ट्रीय ग्रामीण रोजगार गारंटी योजना का वित्तीय वर्ष 2014–15 का सी.ए. अंकेक्षण रिपोर्ट के अनुसार वित्तीय वर्ष 2015–16 के प्रारंभिक शेष वित्तीय प्रगति विवरण एम. आई.एस. पर अब तक सुधार नहीं किया गया है। वित्तीय वर्ष 2015–16 समाप्ति की ओर है। अतः वर्ष समाप्ति के पूर्व अंकेक्षण रिपोर्ट अनुसार प्रारंभिक शेष की सूची संलग्न कर भेजी जा रही है। कृपया सूची में दर्शित राशि अनुसार अपने जिले के प्रारंभिक शेष सुधार हेतु संबंधित अधिकारी/कर्मचारी को राज्य कार्यालय के एम.आई.एस. शाखा में उपस्थित होकर शीघ्र सुधार कराये जाने हेतु निर्देशित करने का कष्ट करें।

1/3/16

(निलेश कुमार क्षीरसागर)
अपर आयुक्त
महात्मा गांधी नरेगा
नया रायपुर, छत्तीसगढ़

पृ. कमांक 807 /वि –7/MGNREGA/लेखा/2016 रायपुर, दिनांक 01 /03/2016

प्रतिलिपि:–

मुख्य कार्यपालन अधिकारी, जिला पंचायत – समस्त छत्तीसगढ़ को सूचनार्थ।

1/3/16

अपर आयुक्त
महात्मा गांधी नरेगा
नया रायपुर, छत्तीसगढ़

ગ્રામ્ય વિકાસ વિભાગ 2014-15

ગ્રા પંચા ક્ષેત્ર વિકાસ વિભાગ

BS (d)

District Name	CLOSING BALANCE							
	Cash In Hand			Cash at Bank				
	Zila Panchayat	Implementing Agencies	Gram Panchayat	Zila Panchayat	Janpad Panchayat & Block	Balance with Agencies	Gram Panchayat	Cash at PO
Phase I								
BASTAR	0.06			186.47	189.73	114.33	65.62	
BILASPUR	363.83			280.16				
DANTEWADA	0.08			12.30	27.73	27.75	59.34	15.00
DHAMTARI				64.34	46.44		21.16	
JASHPUR				197.57	104.24	110.63	30.23	
KANKER	-	-	-	116.12	57.03	13.26	236.18	
KAWARDHA				308.42	79.10	30.75	123.50	
KOREA				177.67	64.37	22.89	45.11	
RAIGARH				46.37	137.47		31.06	
RAJNANDAGON				74.15	38.75	6.93	65.17	
SURGUJA	0.50			54.91	(102.28)	83.82		
Phase II								
JANJGIR-CHAMPA		-	8.02	53.17	229.75	5.39	26.48	12.75
KORBA			10.59	38.28	231.74	13.67	44.42	
MAHASAMUND				137.02	69.25	105.49	78.64	56.43
RAIPUR				46.59	69.91	17.84	46.77	33.52
Phase III								
BALOD				48.73	56.39	40.97	76.96	
BALODA BAZAR				0.70	89.11	5.01	96.53	
BALRAMPUR		0.00	4.22	38.00	118.74	53.07	21.69	
BEMETARA				94.78	46.96	0.93	95.20	
DURG				12.84	32.42	10.78	25.24	
GARIYABAND				127.13	70.20	19.31	61.91	
KONDAGAON	0.00	-	-	65.92	121.57	139.84	347.37	
MUNGELI				196.02	332.71	38.64	297.68	
SUKMA	1.28	-	-	1.67	45.78	17.15	29.56	
SURAIPUR				34.28	140.08	(71.66)	39.93	
NARAYANPUR				54.97	32.16	16.50	36.15	
BIJAPUR				9.22	39.36	7.35	62.80	0.34
Total	365.75	0.00	22.83	2,475.89	2,368.71	830.64	2,064.19	118.04

AMEYA AGASTI
MEMBERSHIP
No.A15053
MAPSV & Associates

Office of the Chief Executive Officer

Zila Panchayat.....

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Expression of Interest (EOI) is invited from eligible Chartered Accountant Firms for conducting Audit of MGNREGS schemes implemented by the District Collector.

The Selection of auditors will be as per detailed EOI and Terms of Reference (TOR) which may be downloaded from the website (website of the district) Short listing will be done strictly based on the criteria listed therein. The agency has to provide supporting documents for credentials claimed with the EOI. Firms are requested to submit technical and financial proposal separately. The technical bid and financial bid envelope should be kept inside the envelope in separate sealed envelope. The EOI should be delivered at the following address by .....(date)..... 2016 till 5:00pm in a sealed envelope. The envelope should bear the name of the assignment for which EOI is being submitted.

Address for:

Chief Executive Officer
Zila Panchayat .....(postal address)

Sd/-
Chief Executive Officer
District.....

Office of the Chief Executive Officer

Zila Panchayat.....

---xxx---

Expression of Interest (EOI) for appointment of Chartered Accountants Firm for Audit of MGNREGS schemes, implemented by the districts and its executing agencies (Janpad Panchayats and Gram Panchayats).

District invites EOI from firms of Chartered Accountant for conducting Audit of different schemes implemented by the Zila Panchayat for the Assessment Year 2015-16.

To be eligible, the firm should have its **Registered Office in Chhattisgarh** and possess minimum 05 years experience in carrying out Statutory Audit/Internal Audit of Government/PSU/Autonomous body, etc. The firm should empanelled by the CAG for the financial year 2015-16 and 2016-17. Interested and eligible firms may submit their data/details/documents latest by .....(date)..... 2016.

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. Latest IT returns of Partners;
5. Service Tax registration certificate;
6. Document in support of financial turnover of the firm;
7. 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 Zila Panchayat……..(district name) for the financial year 2015-16:

S. No.	Particulars	Details
1	Name of the firm	
2	Address of the Registered 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 1-4-2016 (Details to be provided in **"Annex-A"**)	
9	Number of Part time Partners if any, as on 1-4-2016	
10	Number of Full Time Chartered Accountant Employees as on 1-4-2016	
11	Number of Branches in Chhattisgarh (Details to be provided in **"Annex-B"**)	
12	Whether the firm is engaged in any Statutory/Internal/Concurrent Audit and other accounting work of any Government Departments (incl. Schemes/Programmes), PSU etc. (If yes, details may be given **"Annex-C"**).	
13	Turnover of the Firm (last 3 years)	

(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 /Part time Partner	Associated with (Branch Name)	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:

Sl. No.	Complete address (with PIN code) & Telephone No. (with STD code)	Name of the Partner in charge of the branch	Mobile no. of the Partner	Date of opening of the branch

(Signature of Authorized Person with Seal of the Firm)

Place:

Date:

(On firm's Letter Head)

Annex – C

Details of Statutory/Internal Audit Work /Any Other Accounting Work of Government Departments/Schemes in hand with the firm/undertaken in the last five year as on 31-3-2016:

Name of Client	**Type of Audit (tick appropriate Box)**		
	Statutory	**Tax**	**Internal/Other**
Central/State Government (Departments/Schemes):			
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			

(Signature of Authorized Person with Seal of the Firm)

Place:

Date:

(On firm's Letter Head)

Annex – D

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 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:

Evaluation of Technical Bid:

The technical bids will be evaluated as per the following criteria:

S. No.	Particular of Weightage	Minimum Criteria (Yrs./Numbers)	Sub-Weightage
1	The CA Firms must be empanelled with CAG India for the financial year 2014-15 & 2015-16. The particulars of the Firm's Registered 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 = 10 8-10 years = 8 5-7 years = 5 <5 years = Nil
2	Average Annual Turnover of the CA Firm in the last 3 financial years. **(Full Mark – 20)**	Minimum Rs.15 Lakh (Fifteen Lakh)	>25 Lakh = 20 15-25 Lakh = 10 <15 Lakh = Nil
3	Key personnel/partners full time associated with the firm (participating branch) since last 3 years. **(Full Marks – 15)**		>4 profiles = 15 3-4 profiles = 10 2 profiles = 5 1 profile = Nil
4	Minimum no. of Audit assignments of Statutory Audit of fully owned Government Departments/Schemes **(Full Marks – 40)**	Minimum 5 (five) assignments	>10 assignments = 40 8-10 assignments = 30 5-7 assignments = 20 <5 assignments = Nil
5	The CA Firm should have their registered office in Chhattisgarh. (The proof of established office should be provided along with the phone nos. for verifying the same). **(Full Mark – 15)**	Address and Phone Nos.	Head/Branch Office is in the proposed District = 15 (district for which applied for) Yes (office in CG) = 5 No (no office in CG) = Disqualify

Note: -

1. Any CA Firm not qualifying these minimum criteria need not apply as their proposal shall be summarily rejected.

2. Supporting documents for eligibility criteria: - The firm must submitted required supporting documents to establish minimum eligibility criteria.

3. The Firm, any Partners of the firm should not be black listed by any PSU or Government departments/schemes/programmes/PSU in respect of any assignments or behaviour. 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.

4. Each application in sealed envelope (separate envelop for Technical and Financial proposal) must reach CEO Zila Panchayat office,....(postal address)....., Chhattisgarh within .....(date)....., 2016 (before 5-00 PM) positively. Applications reaching the above address after the stipulated date and time will not be considered for selection. "EOI for the audit of Zila Panchyat...(district name).." should be written on the envelope containing the filled in application form.

5. Selection will be done on competitive basis. Canvassing in any manner shall lead to disqualification of the Firm.

Selection of Audit Fee:

The interested CA Firms will be required to submit Technical and Financial proposals separately. The Financial Proposals of CA Firms that qualify in Technical Evaluation (at least 75 marks) will be considered. The CA Firm having the least quote (L1) in its financial proposal will be awarded the contract.

Terms of References

Back Ground:

The **District Council** or **Zila Panchayat** (ZP) is the third tier of the Panchayati Raj system. The Chief Executive Officer (CEO) heads the administrative machinery of the Zila Panchayat. The CEO-ZP is responsible for supervision and execution of its development schemes under the guidance of the District Collector. Funds received from Central Government, State Government and miscellaneous receipts are transferred across administrative and functional units viz. Gram Panchayat (GP), Janpad Panchayat (JP) and the Other Implementing Agencies (OIAs) in all the ..... Blocks of the district.....(name).

The District intends to appointment a suitable Chartered Accountant Firm for conducting Audit of the Mahatma Gandhi NREGA scheme implemented by the ZP for the financial year 2015-16.

Objectives:

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 Zila Panchayat and its various implementing agencies, its receipts, disbursements and expenses down the line pertaining to the Mahatma Gandhi NREGA scheme 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 major areas to be covered are as under:-

1. Verify all amounts received in MGNREGA within the financial year 2015-16 from State MGNREGA Cell and other miscellaneous receipts.
2. Verify all funds transferred to Blocks and OIAs by transaction through RTGS/ NEFT/ Cheque/ Others and prepare statement JP, GP and OIA wise.

3. Verify what are the processes being followed for release of funds.
4. Verify all payments done through cash/ cheque/ electronic transfer.
5. Verify and validate all the accounts in which the funds were transferred and utilized.
6. Prepare reconciliation of the fund transfer vis-à-vis the Accounts/ Records of MGNREGA separately.

Besides these, the auditor shall perform the following tasks (as per the details outlined on the enclosures - Scope and coverage of Audit and Report):

1. **Preparation and verification of District Audit Report:**
    a. Prepare statement Block, GP and OIA wise.
    b. Verify the utilization of amount transferred and balances including opening/closing balances (particularly the Districts/ Blocks permitted for cash payments).
    c. Verify the surrender/deposit of balances into District/State NREGA Cell account by concerned Blocks/OIAs/GPs (particularly the Districts/ Blocks permitted for cash payments).
    d. Prepare a consolidated statement accordingly from the audit reports of the JPs, GPs and OIAs.

2. **District Administrative Cell:**
    a. Transactions are recorded as per principles of Generally Accepted Accounting Principles and are booked to proper accounting heads (Applicable for the Districts/ Blocks permitted for cash payments).
    b. Utilization of administrative fund is in accordance with scheme guidelines.
    c. Goods and services have been procured in compliance with the procurement guideline of Government of Chhattisgarh.
    d. Verify all transactions have passed through normal approval process.
    e. Transactions are duly supported by proper supporting documents.
    f. Checking the maintenance of books of account and records (applicable for the Districts/ Blocks permitted for cash payments).
    g. Checking the bank reconciliation statements (applicable for the Districts/ Blocks permitted for cash payments).
    h. Checking of category-wise and account head wise expenditures.
    i. Checking of various taxes (paid or payable)/statutory compliances.
    j. Check all statutory records, registers including Minute Books.

k. Financial Books:
    i. Verification of Cash Book, Vouching of Imprest Cash (applicable for the Districts/ Blocks permitted for cash payments).
    ii. Scrutiny of Pay Bill, Staff Advance Registers, Commenting on outstanding entries, etc.
    iii. Verification of cash, cheques on hand etc (applicable for the Districts/ Blocks permitted for cash payments).
    iv. Verification of all manual/computer vouchers and sheets ensure correct coding and MIS entries.
    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 authorisation was recorded.

3. System Improvement:

The selected Auditor 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.

4. The Chartered Accountant firm so appointed would be required to give:

a. Audit certificates and issue any other certificate(s) as may be required by the district administration without any additional fee to be paid by the ZP.
b. The responsibilities of the audit also include reporting on the adequacy of statements.

5. Liaison:

The selected Auditor will liaise with the District, Block Administration and OIA Auditors to review the progress of the accounting/audit works and to ensure requirement be fully met.

6. The Chartered Accountant firm so appointed would be required to look into the compliance of previous years audit objections raised (if any) and have to verify or comment on the supporting documents/ vouchers submitted at latter stages, to settle the audit quarries in the Audit report of this assignment.

7. Audit Report:

After completion of the assignment, the Auditor will submit the Audit Report (as per the specified format). The various Reconciliation Statements will form part of the Audit Report along with certificate regarding the verification of all the transactions through NEFT/RTGS/Cheques/Others 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 District Administration.

Minimum Key Professional/Personnel required for the assignment:

S. No.	Key Professional/ Number(s)	Description of Services Required	Experience	Period
1	Chartered Accountant - 1	Overall coordination, planning, team leadership, reporting, planning and execution of the assignment	Qualified CA with at least 5 years experience	Over the assignment period
2	Semi-qualified Team members - 6	Must work in close coordination with their team leader and ZP/JP administration	Semi-qualified CA with at least 3 years experience	Over the assignment period

Reporting and Timeliness:

The final Audit Report should be submitted within 30 days of award of the assignment. The Audit Report along with all the annexure, statement and certificates must be submitted in 3 hard copies and soft copy to Zila Panchayat.

Scope and Coverage of Audit and Report

Audit of Zila Panchayat (ZP), Janpad Panchayats (JPs), Gram Panchyats (GPs) and Implementing Agencies (IAs) should be conducted thoroughly to cover all Blocks and GPs within stipulated time. The Audit report should indicate name of unit covered, date of Audit, review of execution process to ascertain whether the activities under MGNREGA have been executed as per prescribed norms, review of financial systems to check the efficacy of internal checks and controls, review of establishment matters and staffing, review of Procurement and status of Local Fund Audit & C&AG Audit.

1. **Books of Accounts/ Registers/ Records:**
   A. Examine following books/ registers/ records are maintaining at District/ Janpad/ GP/ IA level:–
      a) Cash Book (Applicable for the Districts/ Blocks permitted for cash payments)
      b) Receipt and Payment Statement
      c) Muster Roll Receipt Register
      d) Job Card Issue Register
      e) Employment Register
      f) Works Register
      g) Asset Register
      h) Monthwise Bank Reconciliation Statement
      i) Reconciliation Statement with Janpads/IAs/GPs
      j) Maintenance of serial numbered vouchers
      k) Cheque Issue Register
      l) FTO Register

   B. Receipt of Funds (Applicable for the Districts/ Blocks permitted for cash payments):-
      i) Whether the district releases 2ND tranche (/onwards) of funds ensuring compliance of requisite utilization norms.

   C. Payments & Maintenance of Accounts -
      1) Payments made are tallying with bills/vouchers and in support of proper bills/vouchers.
      2) Bank pass book balance reconciled with cash book balance on monthly basis. (applicable for the Districts/ Blocks permitted for cash payments)
      3) Whether all vouchers and receipts are authorised by the CEO-JP/GP Sarpanch and Sachiv or authorized person of IA.
      4) Whether the assets created (using administrative fund) find place in the asset register of the GP/ JP/ ZP/IA.
      5) Verify about the number of savings Bank Accounts maintained for MGNREGA funds at ZP/ JP/ GP/ IA Levels.
         Note: As per the new directives ZP/ JP should maintain only one bank account for the payment of administrative cost.

6) Verify all intermediary accounts have been closed down and entire unutilized balances have refunded to SEGF account along with a closing balance confirmation certificate for each and every account.
7) Payment of bills, to verify whether –
    a) Original bill duly signed by contractors/suppliers is submitted.
    b) Contractor/supplier has put his initials in all cuttings and corrections in the bill.
    c) All Supporting documents are attached with the bills.
    d) Bills passed for payment are as per rules of the State Govt.
    e) All terms and conditions of the contract are fulfilled before passing the bills.
    f) Every final bill is checked in detail with challans/ stock registers/ measurement books.
    g) Position of outstanding advances paid to suppliers/contractors.
    h) Position of outstanding advances paid to employees.
8) Salary Bill – check whether salary bill is prepared in such a manner that it gives breakup of the amount of bill and all adjustments such as deduction of TDS and other advances etc.

D. Diversion/Re-appropriation of funds -

i) Any diversion/re-appropriation of funds not covered under the MGNREGA guidelines should be pointed out for remedial action.

E. Utilisation Certificates and Accounts -

Obtain the UCs for the previous year -

i) Verify arithmetical accuracy (CB of previous financial year = OB of current year).
ii) Is there a bank reconciliation statement? Verify correctness of bank reconciliation statement. (applicable for the Districts/ Blocks permitted for cash payments)
iii) Are there periodic reconciliation statements for FTOs (between FTO register and FTO status report of MIS)? Verify correctness.
iv) From the disbursements indicated in the UC (for the district), obtain the Block/IA-wise details of disbursement. Take a sample of Blocks/IAs, and verify the disbursements made from the District level with the receipts at the Block/IA level and entered correctly in NREGASoft. (applicable for the Districts/ Blocks permitted for cash payments)
v) Likewise, at the Block level, obtain GP-wise details of disbursement. Take a sample of GPs, and verify the disbursements made from the block level with the receipts at the GP level and entered correctly in NREGASoft. (applicable for the Districts/ Blocks permitted for cash payments)
vi) Verify final payments with individual payment vouchers (e.g. purchase invoices/ payments/ MRs etc.)
vii) Are there instances of release of further installments at Block/GP/IA levels without the submission of the required UCs.

F. Administrative Expenses -

GoI provides an allocation of 6 per cent for administrative expenses of the total expenditure incurred during the FY.

i) Verify details of administrative expenses with actual payment vouchers for a sample to assess -
   a) arithmetical correctness; and also
   b) whether the amount was spent for the appropriate and admissible purposes and not diverted.

ii) This verification should be conducted at different levels where administrative expenses are incurred (generally District, Block levels and GPs, and where necessary at the IA level). Also find out the percentage at different level.

Note: MoRD has earmarked the administrative expenditure at deferent level of implementation: State Office – 0.25%, ZP – 1.0%, JP – 2.0%, GP – 2.0%, SAU – 0.25% and Strengthening of staffs – 0.5%

G. Financial Audit -

i) Obtain a copy of last year/s Audit Reports (by Local Fund Auditors/ Chartered Accountants) for the Districts/ Blocks/ GPs/ IAs.

ii) Verify that the figures of Opening and Closing Balance indicated in the Audit Report tally with those indicated in the Utilisation Certificates. Also examine that the CB of the district tallied with the combined CB of JPs & IAs and CB of JP tallied with the combined CB of GPs and correctly entered in NREGASoft.

iii) Verify corrective action taken on the findings of the Audit Reports/ Inspection Reports.

H. Audit of Implementing Agencies -

i) Are accounts of Line departments (Other Implementing Agencies) implementing MGNREGA, being audited regularly?

2) Procurement Activities:

i) Ascertain the procurement policies, procedures and delegation of financial powers for procurement of materials at the District, Block & IA level (and the GP level, where appropriate).

ii) Verify whether the procedures have been complied with. Report any irregularities relating to procurement.

3) Wage – Material Ratio:

i) Is the prescribed Wages Material Ratio of at least 60:40 (or higher) adhered to at the Block/GP/IA level? What is the situation in respect of individual Blocks/ GPs?

Note: In case the ratio has not been observed at the Block/GP level, the State Govt. has to be contributed an equivalent amount by way of additional State share.

ii) Verify whether payment of semi-skilled and skilled wages is included correctly under the Material Component.

4) **Payments of Wages and Unemployment Allowance:**

a) **Muster Rolls (MRs)**

i) Do all Muster Rolls have a unique ID?

ii) Examine MRs tally with wage paid?

iii) Are proper records of receipt of MRs maintained in the work site?

iv) Are there instances of cuttings, alterations, and other irregularities in MRs?

v) For completed MRs, compare the data indicated in the MR and the data uploaded onto the NREGASoft (MGNREGA MIS).

vi) What percentage of MRs (for the last quarter) has been uploaded onto the NREGASoft? What are the reasons for non-uploading, if significant?

vii) For ongoing works, examine whether there is any practice of "manual" Muster Roll. And e-Muster Rolls have put into practice all through the districts (no manual MR used).

b) **Payment of Wages**

i) What is the process for payment of wages – through Bank/ Post Office/ Banking Correspondent/ e-FMS?

ii) Are there delays in payment of wages? Where do these delays take place – in FTO generation process or sending pay orders to the Bank/ Post Office (applicable for the Districts/ Blocks permitted for cash payments).

c) **Unemployment Allowance**

i) Obtain the total amount of unemployment allowance paid in the District/ Block/ GP.

ii) Check few records, whether -

- there was delay of more than 15 days in providing employment; and
- if so, whether any unemployment allowance paid for the delays.
- Cross-reference to questions regarding maintenance of records – verify application received for work date and employment date.

(on Zila Panchayat letter head)

AGREEMENT

THIS AGREEMENT is made and entered into this.....(day) of.....(month), 2016

BETWEEN : **Zila Panchayat**.....(district name) whose communication office is at ..... (hereinafter referred to as "Zila Panchyat.....{district name}");

AND : **M/s** .....(CA firm name) whose registered office is at .....{address) (hereinafter referred to as ".....{CA firm name}")

who for the purposes of this Agreement shall be hereinafter referred to as "the Parties" or individually, as "the Party" as appropriate.

NOW THEREFORE THE PARTIES INTENDING TO BE LEGALLY BOUND, AGREE as follows:-

1. **Purpose**

The purpose of this audit is to conduct the Audit of the Zila Panchayat.....(district name) and all its programme/project implementing agencies in a systematic manner so that all the significant points in finance & accounts, procurement, contract & tenders, payment of bills of contractors, planning process, flow of funds and staffing etc. are checked before submission of annual utilisation report.

2. **Duties and Responsibilities**

The form and approach of co-operation between the Parties shall be as follows:-

2.1 The Parties shall have the relationship of Auditor respectively between Zila Panchayat.....(district name) and .....(CA firm name). Each of the Parties (Partners) shall be responsible for the duties and responsibilities set out in Appendix 1 annexed hereto and made a part hereof.

2.2 The Parties shall deploy their resources and use their best efforts to execute the contract to meet the requirements and expectations of the Client. Specific role and responsibilities of the named partners/personnel of .....(CA firm name) is detailed in Appendix 1.

2.3 In order to execute the Contract, ...(CA firm name) shall provide Zila Panchayat.....(district name) with the services of Mr. .....(name of the responsible Partner/s) etc and shall ensure that the firm is technically competent, suitable for the tasks envisaged, and will remain available for the duration required for successfully completing the tasks assigned. It is agreed that the prices quoted by the .....(CA firm name) are fixed and firm for the period of the Contract. Prices for this purpose refer to the consolidated/variable fee rate and other costs as provided below.

Name of the Audit Firm	***Audit Fee (including audit fee payable for GP, JP and OIA etc)***	***Service Tax (as applicable)***	***Total (col. 2 + col. 3)***
1	2	3	4
	Rs	Rs	Rs. .....

2.4 Neither Party shall have authority to make any commitment for or on behalf of the other nor any other party, except to the extent that such authority is contained in this Agreement or specifically agreed in writing.

2.5 Policy decisions, programme guidelines and all other decisions/manuals of similar principal importance shall be made by Zila Panchayat.....(district name) in consultation with ..... (CA firm name).

3. Indemnification

Each Party shall indemnify and save harmless the other Party, under court verdict, judgement, award, against all losses, expense, damage and liability of any nature whatsoever arising out of:

(i) that Party's failure to perform its responsibilities in accordance with the terms of this Agreement; and

(ii) that Party's actions or failure to act when action is required, as a auditor to Zila Panchayat .....(district name).

4. Costs

4.1 Audit fees as per point 2.3 on submission of Bills to Zila Panchayat .....(district name). TDS/ other government duty/levy will be deducted as per the applicable rate.

4.2 .....(CA firm name) will invoice Zila Panchayat .....(district name) on submission of final reports of the assignment. Zila Panchayat .....(district name) undertakes to pay .....(CA firm name) within 30 days of receipt of approved invoice/invoices and acceptable final audit report.

.....(CA firm name) will be responsible for the quality assurance of the work of its partners/employees/article assistants as applicable . If this work does not meet the terms of reference satisfactorily, ...(CA firm name) will be responsible for ensuring that any corrections are made, with in the period so granted by Zila Panchayat .....(district name), at its, or its audit fees.

4.3 Zila Panchayat.....(district name) reserve the right to withhold any or all of the above payments if any of the Services have been unsatisfactorily performed.

4.4 For payment of Service Tax, the Service Tax must be shown on the Firm's invoices as a separate item and firm's services tax number should be duly mentioned.

5. Security Deposit

Prior to moving into the agreement, the .....(CA firm name) is responsible for depositing Rs.50,000/- (fifty thousand only) as a Security Deposit with the Zila Panchayat.....(district name). This Security Deposit is security that the .....(CA firm name) will comply with all the terms of this agreement within the stipulated time. If the .....(CA firm name) fails to comply with any of its terms, Zila Panchayat.....(district name) may be able to keep all or part of this Security Deposit to cover the loss and or/damage to the assignment.

6. Exclusivity

The Parties shall co-operate on the basis of exclusivity, and neither of them shall enter into an arrangement with any other firm or person on matters falling under the scope of this Agreement. Each of the Parties warrants that the principle of exclusivity will also be adhered to by its subsidiaries and other firms or individuals, over which it may exercise control.

7. Assignment

No Party shall assign, sell, transfer or in any way encumber its interest in this Agreement without first obtaining the consent in writing of the other Party.

7.1 M/s .....(CA firm name) shall arrange of its own, at its own expenses, for Insurance Cover for medical and accident or any other loss or losses incurred during the course of

execution of this Agreement. Zila Panchayat .....(district name) shall not be responsible for any loss or damages of any nature whatsoever, incurred during the execution of this Agreement.

8. **Duration of Agreement**

The .....(CA firm name) has to complete the entire audit process (including report writing) within 30 days from the date of receiving the contract or as mutually agreed between Zila Panchayat.....(district name) and .....(CA firm name).

9. **Confidential**

Each Party shall keep strictly confidential and will not at any time divulge any information in relation to the other Party's affairs or business or methods of carrying on business, without the prior written consent of the other Party.

10. Zila Panchayat.....(district name) reserves its right to terminate the agreement if .....(CA firm name) fails to perform its part of Contract in accordance with this Agreement. However, the Zila Panchayat.....(district name) shall give three days advance notice by Post , E-Mail or by hand to the .....(CA firm name) demonstrating its intentions to terminate the Contract. In that case Zila Panchayat .....(district name) shall have right to claim damages or loss if incurred because of fault of .....(CA firm name) or its representative/s.

11. **Governing Law**

This Agreement is executed between the parties hereinabove mentioned, in Chhattisgarh subject to and interpreted in accordance with the laws of India. All the disputes shall be subject to the jurisdiction within the Chhattisgarh courts only.

It is further agreed by Zila Panchayat.....(district name) and .....(CA firm name), parties to this Contract that in the event of any dispute or differences arises out of and during the course of this Agreement, the same shall be referred to Sole Arbitrator to be appointed by District Collector. The decision of the Arbitral Tribunal shall be under the Indian Arbitration and Conciliation Act, 1996. The place of Arbitration Tribunal shall be in Chhattisgarh.

IN WITNESS WHEREOF the parties have herewith set their hands the day first above written

Signed by: Collector / CEO Zila Panchayat
authorised representative of
Zila Panchayat .....(district name)

Signed by: .....(name of the Partner of the CA firm)
Authorised Representative of
M/s. .....(CA firm name)

Receipt & Payment Account

for the year ended (period .....)

District :
Agency Name :
Address :

(Amount in lakh)

Receipt		Amount	Amount
Opening Balance (certified balance of FY 2014-15):			***
Cash in hand with DRDA/ZP		**	
Cash at Banks:		**	
DRDA/ZP (provide bank-wise details)	**		
All Blocks (use separate sheet for details)	**		
All GPs (use separate sheet for details)	**		
Implementing Agencies (use separate sheet for details	**		
Corpus/Revolving Fund with Post Office			***
Opening Unadjusted Advance:			***
DRDA/ZP	**		
All Blocks (use separate sheet for details)	**		
All GPs (use separate sheet for details)	**		
Implementing Agencies (use separate sheet for details	**		
Receipt of grant-in-aid:			***
Central Govt.		**	
State Govt.		**	
Other Agency (use separate sheet for details)		**	
Receipt by transfer of grants from other scheme (use separate sheet for details)			***
(if approval is taken from MoRD/State NREGA Cell)			
Authorisation through eFMS:			***
Refund of Advance/Loan/Grant to DRDA/ZP:			***
from Janpad Panchayats (use separate sheet for details)		**	
from Implementing Agencies (use separate sheet for details)		**	
Interest Received from Banks:			***
DRDA/ZP (use separate sheet for details)		**	
By Blocks (use separate sheet for details)		**	
By GPs (provide separate sheet)			
By Implementing Agencies (use separate sheet for details)		**	
Misc. Receipts/Other Receipts - (if any):			***
(use separate sheet for details)			
Unemployment Allowance Recovered:			***
By Blocks (use separate sheet for details)		**	
By Gram Panchayats (use separate sheet for details)		**	
By Implementing Agencies (use separate sheet for details)		**	
Delay Compensation Recovered:			***
By Blocks (use separate sheet for details)		**	
By Gram Panchayats (use separate sheet for details)		**	
By Implementing Agencies (use separate sheet for details)		**	
Total			****

Payment	Amount	Amount
Disbursement for Programme Expenses:		***
Janpad Panchayats (use separate sheet for details)	**	
Gram Panchayats (use separate sheet for details)	**	
Implementing Agencies (use separate sheet for details)	**	
Other Agencies (provide details separately)	**	
Administrative Expenses/Contingencies:		***
DRDA/ZP	**	
By Blocks (use separate sheet for details)	**	
By GPs (use separate sheet for details)	**	
By Implementing Agencies (use separate sheet for details)	**	
Audit Fees		***
Fixed Assets purchase		***
(Payment made for creation of Capital Assets)		
Misc. Expenses (use separate sheet for details)		***
Bank Charges:		***
DRDA/ZP (provide bank-wise details)	**	
By Blocks (use separate sheet for details)	**	
By Gram Panchayats (use separate sheet for details)	**	
By Implementing Agencies (use separate sheet for details)	**	
Payment transfer through eFMS:		***
Unemployment Allowance Paid:		***
By Blocks (use separate sheet for details)	**	
By Gram Panchayats (use separate sheet for details)	**	
By Implementing Agencies (use separate sheet for details)	**	
Delay Compensation Paid:		***
By Blocks (use separate sheet for details)	**	
By Gram Panchayats (use separate sheet for details)	**	
By Implementing Agencies (use separate sheet for details)	**	
Grant transferred to any other scheme (if allowed)		***
(collect a copy of the order)		
Accounts Receivables & Advances Recovered:		***
DRDA/ZP	**	
By Blocks (use separate sheet for details)	**	
By Gram Panchayats (use separate sheet for details)		
By Implementing Agencies (use separate sheet for details)	**	
Closing Balance:		
Cash in hand with DRDA/ZP		***
Cash at Bank:		***
DRDA/ZP (Balance as per cash book)	**	
(use separate sheet for details)	**	
All Blocks (use separate sheet for details)	**	
All Gram Panchayats (use separate sheet for details)	**	
Implementing Agency (use separate sheet for details)	**	
Corpus/Revolving Fund with Post Office		***
Total		****

Income & Expenditure Account

for the year ended (period.....)

District :
Agency Name :
Address :

(Amount in lakh)

Expenditure	Amount	Amount	Income	Amount	Amount
Programme Expenditure:		***	**Grant-in-aid Received from:**		***
DRDA/ZP	**		Central Govt.	**	
All Blocks (actual expenditure - use separate sheet for details)	**		State Govt.	**	
- Unskilled Labour (Wage) **			Other Agency (use separate sheet for details)	**	
- Materials (including Semi-skilled & Skilled Labour) **					
Other Implementing Agencies (As per UC's - use separate sheet for details)	**				
- Unskilled Labour **			**Interest Received from Banks (provide bank-wise details):**		***
- Materials (including Semi-skilled & Skilled Labour) **			DRDA/ZP	**	
Administrative Expenditure (Including Staff Salary):		***	By Blocks (use separate sheet for details)	**	
DRDA/ZP	**		By Implementing Agencies (use separate sheet for details)	**	
By Blocks (use separate sheet for details)	**		By Gram Panchayats (use separate sheet for details)	**	***
By Gram Panchyats (use separate sheet for details)	**		**Receipt of grants transferred from other schemes**		***
By Implementing Agencies (use separate sheet for details)	**	***	(if approval is taken from MoRD)		
Audit Fees		***	**Misc. Receipts (Provide details)**		***
Misc. Expenses		***	DRDA/ZP	**	
Authorisation through eFMS:		***	By Blocks (provide JP name)	**	
All Blocks (use separate sheet for details)	**		By Implementing Agencies (use separate sheet for details)	**	
Implementing Agencies (use separate sheet for details)	**		By Gram Panchayats (use separate sheet for details)	**	***
Repayment of Borrowings (provide details):		***	**Refund of Advance/Borrowing/Loan/Grant:**		***
Unemployment Allowance Recovered:		***	By Blocks (use separate sheet for details)	**	
By Blocks (use separate sheet for details)	**		By Implementing Agencies (use separate sheet for details)	**	
By Gram Panchayats (use separate sheet for details)	**		**Authorisation through eFMS:**		***
By Implementing Agencies (use separate sheet for details)	**		All Blocks (use separate sheet for details)	**	
Delay Compensation Recovered:		***	Implementing Agencies (use separate sheet for details)	**	
By Blocks (use separate sheet for details)	**		**Unemployment Allowance Paid:**		***
By Gram Panchayats (use separate sheet for details)	**		By Blocks (use separate sheet for details)	**	
By Implementing Agencies (use separate sheet for details)	**		By Gram Panchayats (use separate sheet for details)	**	
			By Implementing Agencies (use separate sheet for details)	**	
			Delay Compensation Paid:		***
			By Blocks (use separate sheet for details)	**	
			By Gram Panchayats (use separate sheet for details)	**	
			By Implementing Agencies (use separate sheet for details)	**	
Excess of Income over Expenditure carried over to the Balance Sheet (Balancing figure)			**Excess of Expenditure over Income carried over to the Balance Sheet** (Balancing figure)		***
Total		****	**Total**		****

Balance Sheet

as on .....)

rict :
ncy Name :
ress :

(Amount in lakh)

Capital Fund & Liabilities		Amount	Amount	Assets		Amount	Amount
vious Year	Current Year			Previous Year	Current Year		
	Accumulated Fund:			***	**Fixed Assets *:**		***
**	a) Opening Balance*	**			**Current Assets/Advances *:**		***
	b) Add/Deduct: Balance transferred from			**	a) Stock *	**	
**	Income & Expenditure Account	**		**	b) Temporary transfer funds to other schemes	**	
***	Closing Balance (a+/-b)		***		(if approval is taken from MoRD)		
				Opening Bal.	c) Closing Balance:		
***	**Current Liabilities:**		***	**	(i) Cash in Hand with the DRDA/ZP	**	
**	a) Payment of account for temporary transfer			**	(ii) Cash at Bank with the DRDA/ZP	**	
	of fund from other scheme (provide details)	**		**	(iii) Amount of uncashed cheques with DRDA/ZP	**	
	(if approval is taken from MoRD/State NREGA Cell)				(Cheque issued but not presented in the bank for		
**	b) Outstansing Expenses/Payable	**			payment)		
**	c) Any other liabilities	**			(iv) Amount receivable/recoverable from:	**	
				**	- Blocks ** **		
				**	- Other implementing agencies (if any) **		
				**	- Gram Panchayats (if any) **		
****	**Total**		****	****	**Total**		****

edules to be attached

mount of uncashed cheques as per Bank Reconciliation Statement and Closing Balance shown in Block-wise expenses statement are same (Amount Receivables & Amount Recoverable from Blocks)

en make as zero (0)

Bank Reconciliation Statement

For the month of :
District :
Agency Name :
Address :

Bank Name :
Branch Name :
Bank Account No. :
IFSC Code :

S. No.	Particular		Amount	Amount
A	Balance as per Bank Statement/Bank Pass Book			***
B	Add:			
i	Cash/Cheque deposited but not credited by the Bank		**	
ii	Amount debited by the bank but not yet entered in the Cash Book		**	
	Total B			***
C	Less:			
i	Cheque issued but not presented in the Bank for payment		**	
ii	Amount credited by the bank but not yet entered in the Cash Book		**	
	Total C			***
D	Balance as per Cash Book (A+B-C)			***

List of uncashed cheques may be furnished as Annexure

Uncashed Cheques

For the month of :
District :
Agency Name :
Address :

Bank Name :
Branch Name :
Bank Account No. :
IFSC Code :

S. No.	Cheque No.	Cheque Amount	Expected Date of Clearance	Remarks

Mahatma Gandhi National Rural Employment Guarntee Scheme

Schedules Annexed to and forming part of the Receipt & Payment/ Income & Expenditure Account for the year ended .....

SCHEDULE: 'A'

DETAILS OF GRANT-IN-AID

GRANT RECEIVED FROM CENTRAL GOVT.

(Amount in lakh)

S.No.	Bill No.	Dated	Amount (Rs.)
			***
			***
			***
			***
Total Grant Received (A)			****

GRANT RECEIVED FROM STATE GOVT.

(Amount in lakh)

S.No.	Bill No.	Dated	Amount (Rs.)
			***
			***
			***
			***
Total Grant Received (B)			****

Total Grant Received (A+B) *****

Mahatma Gandhi National Rural Employment Guarntee Scheme

Schedules Annexed to and forming part of the Receipt & Payment/ Income & Expenditure Account for the year ended .....

SCHEDULE: 'B'

DETAILS OF BANK BALANCES

(Amount in lakh)

S.No.	Bank Name	Account No.	Amount (Rs.)
	SBI		***
	UBI		***
	PNB		***
	Canara Bank		***
	Axis Bank		***
	ICICI Bank		***
	BOB		***
	Union Bank		***
	IDBI		***
	Others....		***
Total (Rs.)			****

SCHEDULE: 'C'

DETAILS OF FIXED ASSETS

(Amount in lakh)

Particulars	Opening Balance	Purchase during the year	Closing Balance
1	2	3	4 (2+3)
Comuter & Peripherals	**	**	***
Laptop	**	**	***
Modem	**	**	***
Furniture & Fixtures	**	**	***
Data Card	**	**	***
Hard Disc	**	**	***
Others...	**	**	***
Total (Rs.)			****

SCHEDULE: 'D'

DETAILS OF ADVANCES

(Amount in lakh)

Name			Amount (Rs.)
Institutions			***
Organisations			***
Individuals			***
Others...			
Total (Rs.)			****

SCHEDULE: 'E'

Mahatma Gandhi National Rural Employment Guarntee Scheme

Schedules Annexed to and forming part of the Receipt & Payment/ Income & Expenditure Account
for the year ended.....

(All figures are in lakh)

RECEIPTS							PAYMENTS							
Name of Block	Opening Balance 01.04.2012	Opening Remitance-in-transit 01.04.2012	Received from DRDA	Bank Interest	Other Income/Recovery	Total Receipts	Expenses on Scheme	Admin. Expenses	Salary to Staffs	Bank Charges	Fund in Transit 31.03.2013	Transfer to DRDA 31.03.2013	Total Payments	Closing Balance 31.03.2013
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15 (7-14)
						0							0	0
						0							0	0
						0							0	0
						0							0	0
						0							0	0
						0							0	0
						0							0	0
						0							0	0
						0							0	0
						0							0	0
						0							0	0
						0							0	0
						0							0	0
Total (Rs.)	0	0	0	0	0	0	0	0	0	0	0	0	0	0

SCHEDULE: 'F'

Mahatma Gandhi National Rural Employment Guarntee Scheme

RECEIPT & PAYMENT ACCOUNT OF VARIOUS IMPLEMENTING AGENCIES UNDER MGNREGA.....(District Name).....
for the year ended.....

(All figures are in lakh)

RECEIPTS							PAYMENTS							
Name of Block/Implementing Agency	Opening Balance 01.04.2014	Opening Remitance-in-transit 01.04.2014	Received from ZP/DRDA	Bank Interest	Misc. Delay Compensation	Total Receipts (sum of col.2 to col.8)	Expenses on Wage	Administrative Expenses: Salary to Staffs	Administrative Expenses: Contingencies	Administrative Expenses: Bank Charges	Fund in Transit 31.03.2015	Transfer to DRDA 31.03.2015	Total Payments (sum of col.8 to col.18)	Closing Balance 31.03.2015
1	2	3	4	5	6	9	8	11	12	13	16	17	18	19 (7-18)
						0							0	0
						0							0	0
						0							0	0
						0							0	0
						0							0	0
						0							0	0
						0							0	0
						0							0	0
						0							0	0
						0							0	0
						0							0	0
						0							0	0
Total (Rs.)	0	0	0	0	0	0	0	0	0	0	0	0	0	0