

राजस्थान सरकार
ग्रामीण विकास एवं पंचायती राज विभाग
(अनुभाग-3)

25 JUN 2010

क्रमांक एफ 21(29)ग्रावि/नरेगा/2009-10

जयपुर, दिनांक

जिला कलेक्टर एवं जिला कार्यक्रम समन्वयक,
महात्मा गांधी राष्ट्रीय ग्रामीण रोजगार गारंटी स्कीम राजस्थान,
समस्त राजस्थान।

विषय:- महात्मा गांधी राष्ट्रीय ग्रामीण रोजगार गारंटी के वित्तीय वर्ष
2009-10 के लेखों के अंकेक्षण के क्रम में।

संदर्भ :- विभागीय पत्रांक 2(58)ग्रावि-3/08-09 दिनांक 17.06.09

महोदय,

उपरोक्त विषयान्तर्गत महात्मा गांधी राष्ट्रीय ग्रामीण रोजगार गारंटी योजना के वित्तीय वर्ष 2009-10 के लेखों के अंकेक्षण हेतु निम्न शर्तों के अध्याधीन जिला कलेक्टर एवं जिला कार्यक्रम समन्वयक को सनदी लेखाकारों की नियुक्ति हेतु अधिकृत किया जाता है :-

1. सनदी लेखाकार की महात्मा गांधी राष्ट्रीय ग्रामीण रोजगार गारंटी योजना वर्ष 2009-10 के लेखों की ऑडिट हेतु सहमत हो।
2. सनदी लेखाकार के पास दिनांक 31.08.10 तक योजना के वर्ष 2009-10 के लेखों का अंकेक्षण कार्य पूर्ण करने की क्षमता हो।
3. विगत तीन वर्षों से लगातार महात्मा गांधी राष्ट्रीय ग्रामीण रोजगार योजना के लेखों का अंकेक्षण कर रहे सनदी लेखाकार की नियुक्ति नहीं की जावे।
4. सनदी लेखाकार उक्त कार्य हेतु पारिश्रमिक की अधिकतम सीमा रु. 15000/- सेवा कर सहित होगी। कार्य आदेश में समस्त शर्तों देय पारिश्रमिक/फीस का स्पष्ट उल्लेख किया जाना चाहिये एवं सनदी लेखाकार से इस संबंध में अनुबंध भी किया जाना चाहिये।
5. वर्ष 2010-11 में भारत सरकार द्वारा आगामी किश्त की राशि ऑन लाईन प्रस्ताव प्राप्त होने पर ही जारी की जायेगी। अतः यह सुनिश्चित किया जावे कि वर्ष 2010-11 के समस्त व्यय समय-समय पर भारत सरकार की अधिकृत वेबसाईट www.nrega.nic.in पर समय पर अपलोड किये जावे।
6. सीए रिपोर्ट वेबसाईट पर उपलब्ध प्रारूप में ही तैयार कराई जावे। यद्यपि प्रारूप वेबसाईट से डाउनलोड किया जा सकता है, फिर भी जिस प्रारूप में सीए रिपोर्ट प्राप्त की जानी है, इस पत्र के साथ संलग्न है :-
 - अ. प्राप्ति एवं भुगतान खाता (परिशिष्ट-1)
 - ब. आय-व्यय खाता (परिशिष्ट-2)
 - स. बैलेन्स शीट (परिशिष्ट-3)

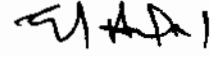
4/4/10

- द. बैंक समाधान विवरण (परिशिष्ट-4)
- य. सनदी लेखाकार की रिपोर्ट (परिशिष्ट-5)
- र. कार्यकारी एजेन्सियों के पास बकाया अग्रिम की सूची (परिशिष्ट-6)
- ल. उपयोगिता प्रमाण पत्र (मार्ग दर्शिका का परिशिष्ट-17 बी)

अतः उपरोक्तानुसार महात्मा गांधी राष्ट्रीय ग्रामीण रोजगार गारंटी योजना वर्ष 2009-10 के लेखों हेतु सनदी लेखाकार की नियुक्ति कर अंकेक्षण कार्य शीघ्र पूर्ण कराकर आवश्यक प्रपत्र मय रिपोर्ट के विभाग को अवश्यमेव 15.09.10 तक भिजवाने की व्यवस्था सुनिश्चित करावें, ताकि भारत सरकार से आगामी किश्त प्राप्त करने के प्रयास किये जा सकें।

भवदीय

संलग्न :- उपरोक्तानुसार

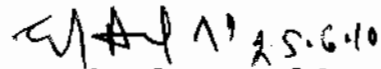


(श्रीनिवास मीना)

मुख्य लेखाधिकारी, ईजीएस

प्रतिलिपि निम्नलिखित को सूचनार्थ एवं आवश्यक कार्यवाही हेतु प्रेषित है :-

1. निजी सचिव, प्रमुख शासन सचिव, ग्रा. वि. एवं पं. राज विभाग, जयपुर।
2. निजी सचिव, आयुक्त एवं शासन सचिव, ईजीएस, जयपुर।
3. निजी सहायक, परि. निदे. एवं उप सचिव, ईजीएस, जयपुर।
4. समस्त मुख्य कार्यकारी अधिकारी एवं अतिरिक्त जिला कार्यक्रम समन्वयक, ईजीएस राजस्थान।
5. समस्त परियोजना अधिकारी (लेखा) जिला परिषद राजस्थान।
6. श्री शशिकांत मुंजाल, एमआईएस मैनेजर, मुख्यालय को इस पत्र को मय परिशिष्ट के वेबसाईट पर अपलोड कर सूचित करें।
7. रक्षित पत्रावली।



मुख्य लेखाधिकारी, ईजीएस

Audit Report For the year: 2009-2010

District Rural Development Agency:Jaipur,Rajashtan

Receipt & Payment Account for the period:From 1/4/2009 To 31/3/2010 DD/MM/YYYY

Name of the Scheme:NREGA

Audit No:AN-1001-0910

| Receipt | Amount(In Lakhs.) | Payment | Amount(In Lakhs.) |
|--|-----------------------------|--|--------------------------------------|
| 1. Opening Balance (m)Cash In hand with the DRDA (n)Cash at bank (DRDA) (o)Amount of uncashed cheques as per bank Reconciliation statement (p) Amount Receivables and advance Receivable from (i)Blocks (ii)Other Agencies,if any(To be specified) | 2 3 4 110 5 | 1. Advances given to: (i) BDOs (ii)Gram Panchayats (iii) Other Agencies if any(To be specified) | 0 0 15 |
| 2. Receipt of Grant-in-aid# (i) Central Government (ii) State Government # (iii) Other Agencies,if any(To be specified) | 6 7 8 | 2. Release of Subsidy (i) To Bank (ii)To other(if any) | 16 22 |
| 3. Receipt By transfer of Grants from others chemes(if approval is taken from Ministry of rural Development) | 9 | 3. Audit Fees* | 21 |
| 4. Interest received from Banks (i) By DRDA (ii) Miscellaneous | 11 99 | 4. Bank Charges If any* | 23 |
| 5. Refund of Advance/Loan/Grant (i)From BDOs/from Gram Panchayats (ii)From Implementing Agencies | 12 13 | 5. Miscellaneous not permissible under IAY(To be specified)* | 34 43 |
| 6. Refund of Subsidies from the Bank during the year. | 14 | 6. Grant in Aid transferred to any other scheme(if allowed) | 42 |
| | | 7. Closing Balance (q) Cash in hand with the DRDA (r) Cash at Bank(DRDA) (s)Amount of uncashed cheques as per as Bank Reconciliation statement. (t) Amount Receivables and Advances recoverable from (i)Blocks (ii)Other Agencies,if any(To be specified) | 170 15 150 55 55 |

**Audit Report For the year:2009-2010
Income & Expenditure statement**

District rural Development Agency:Jaipur,Rajashtan

Income and Expenditure Account for the period:

April

Name of the Scheme: NREGA

Audit No: AN-1001-0910

| Expenditure | Amount(In lakhs.) | Income | Amount(In lakhs.) |
|--|--------------------------|---|--------------------------|
| 1. Scheme works Expenditure (i)BDO (ii)Gram Panchayat (iii)Othe Implementing Agency(Based on UC's received) | 99 0 0 | 1. Grant in Aid received from (a)Central Govt. (b)State Govt. (c)Other Agency if any(TO Be Specified) | 6 7 8 9 |
| 2. Expenditure on Subsidy to Banks under Credit-cum-Subsidy Scheme(based on actual payment by the bankers to the beneficiaries) | 38 | 2. Intrest received during the Year from the bank Account (a)DRDA (b)Blocks | 11 99 |
| 3. Expenditure on Logo | 7 | | |
| 4. Audit Fees* | 21 | 4. Refund of Unutilized subsidy by the Bank | 99 |
| 5. Bank Charges* | 23 | | |
| 6. Miscellaneous Expenses(To be specified)* | 34 | | |
| | | 7. Excess Expenditure carried over to Balance sheet | 0 |
| 8. Excess of Income over Expenditure carried over to the Balance sheet | | | |

Balance Sheet as on31st of March 2009-2010

Name of the Scheme: NREGA

State:Rajasthan District: Jaipur

| CAPITAL FUND AND LIABILITIES | Current Year | Previous Year |
|--|--------------|---------------|
| 1. Accumulated Fund Opening Balance Add/Deduct Balance Transferred From Income & Expenditure Account+/- | | |
| Closing Balance 2. Current Liabilities (i) Payment on account of temporary transfer of funds from other Schemes (if approval is taken from Ministry of rural Development) (ii) Outstanding Expenses/Payables (iii) Any other liability | | |
| Total | | |
| ASSETS 1. Current Assets & advances (i) Stock (ii) Temporary Transfer of Funds to other schemes recoverable (iii) Closing Balance(a+b+c+d) (i) Cash in hand with the DRDA (j) Cash at bank(DRDA) (k) Amount of uncashed cheques as per Bank Reconciliation Statement (l) Amount Receivables and Advance recoverable from (i) Blocks (ii) Other Agencies,if any(To be specified) | | |
| Total | | |

Bank Reconciliation Statement

| State :Rajashtan | | | | District :Jaipur | | | | |
|----------------------------|-----------|-------|-------------------------------|---|--|---|---|-------------------------|
| Audit Number :AN-1001-0910 | | | | Financial Year :2009-2010 | | | | |
| S.No | Bank Name | Month | Balance as per Bank Statement | Amount Deposited But not Credited By Bank | Amount Debited But not Taken in Cashbook | Cheque issuee but not presented in the bank | Amount credited By Bank But not in Cashbook | Balance as per Cashbook |
| 1 | SBI | 03 | 15 | 5 | 10 | 150 | 10 | 20 |

**National Rural Employment Guarantee Act.
Auditor observation for final year :2009-2010
Name of the DRDA/ZP : Jaipur**

Audit No. AN-1001-0910

Scheme Name : NREGA

| SL. No. | Items | Observation of the Chartered Accountant |
|---------|--|---|
| 1 | Name and Complete Address of the DRDA with pin code | DRDA Jaipur - () |
| 2 | Name and Address of the previous Auditor | ankit (1001) al |
| 3 | Name and Address of the present Auditor | ankit (1001) al |
| 4 | Date of Commencement & Date of Completion of Audit | |
| 5 | The DRDA is following the prescribed procedure for preparation of "Annual Action Plan" in accordance with the existing guidelines | |
| 6 | The grants are utilised for the purpose for which the same have been placed at the disposal of the DRDA and also as per the terms and conditions laid down by the Ministry at the time of release of funds | |
| 7 | The expenditure and pattern of subsidies are on the approved lines with reference to the programme approved and cleared at the appropriate level | |
| 8 | The procedure adopted and actual release of money by the DRDA is appropriate or the programme purpose | |
| 9 | The Agency is getting utilization Certificates from the Institutions and other Executing Agencies through whom subsidies are extended | |
| 10 | The Agency has adequate arrangement or watching the end use of Assistance | |
| 11 | The bankers have allowed interest on the unspent balances kept in the banks regularly and whether the same has been properly accounted by the Agency | |
| 12 | Agency has any separate account for interest money, If so the details thereof. | |
| 13 | The interest money is being utilized strictly for the programme purposes only as laid down in the existing guidelines | |
| 14 | The DRDA has undertaken any construction of office building. If so, the source of fund and the amount spent may be indicated | |
| 15 | The DRDA has purchased any new vehicle or replaced any condemned vehicle during the year. If so the source of fund and the amount spent may be indicated | |
| 16 | The DRDA has availed over draft and paid interest to the Bankers. | |

| | | |
|----|---|--|
| | If so the details thereof. | |
| 17 | The DRDA is maintaining their accounts on 'Double Entry System' of accounting as stipulated in the existing accounting procedure for DRDA's | |
| 18 | The DRDA is maintaining various books of accounts as prescribed in the said accounting procedure. | |
| 19 | The books of account are up to date | |
| 20 | Proper attention is being given to the Chartered Accountants observations/remarks of the previous audit report. | |
| 21 | The DRDA has diverted/intertransferred funds from one scheme to other during the period in contravention to the existing guidelines. If so details thereof. | |
| 22 | Is there any mis-utilisation/unrelated expenditure and mis-appropriation of funds by the DRDA during the year. If so, details thereof. | |
| 23 | In accordance with the existing guidelines, rural development funds can not be kept in Treasury/PLA, accounts. If so the details thereof. | |
| 24 | Have any programme funds kept in fixed deposits(long term/short term basis). If so, the period of deposite, purpose and the amount kept in F.D. may be indicated. | |

