



मध्यप्रदेश राज्य रोजगार गारंटी परिषद् (पंचायत एवं ग्रामीण विकास विभाग के अधीन गठित पंजीकृत संस्था)

59 "सी" विंग, द्वितीय तल, नर्मदा भवन, अरेरा हिल्स भोपाल
Tel : 0755-2550091, Fax : 2550094, e-mail : jcfinance_nreg@rediffmail.com, website : www.nregs-mp.org

क्रमांक/ 5517 /MGNREGS-MP/वित्त एवं लेखा/2012
प्रति,

भोपाल, दिनांक 08/06/12

कलेक्टर/जिला कार्यक्रम समन्वयक
मुख्य कार्यपालन अधिकारी/अति. जिला कार्यक्रम समन्वयक
महात्मा गांधी राष्ट्रीय ग्रामीण रोजगार गारंटी स्कीम-एम.पी.
जिला - भिण्ड, छतरपुर, जबलपुर, खण्डवा, मंदसौर, राजगढ़, सिवनी, खरगोन,
बड़वानी, रायसेन, ग्वालियर, नीमच, छिंदवाड़ा, मुरैना, रीवा, मण्डला, श्योपुर,
रतलाम जबलपुर, दतिया एवं बालाघाट

विषय :- वित्त वर्ष 2010-11 के लेखों का संकलन ।

--00--

उपरोक्त विषयान्तर्गत लेख है कि आपके जिलों के सीए ऑडिट की रिपोर्ट के आधार पर परिषद् स्तर पर नियुक्त किये गये सीए द्वारा लेखों का संलग्न किया जा रहा है। लेखों के संकलन के दौरान आपके जिलों के लेखों में गंभीर प्रकार की विसंगतियां पायी गईं। जिसके लिये निश्चित रूप से आपका जिला जिम्मेदार है। वित्तीय विसंगति होने से भविष्य में अप्रिय स्थितियां निर्मित हो सकती है इससे आप सहमत होंगे।

अतः निर्देशित किया जाता है कि आपके जिले के लेखाधिकारी मनरेगा को इस पत्र से संलग्न बिन्दुओं पर समस्त आवश्यक जानकारी लेकर संलग्न पत्रक अनुसार परिषद् मुख्यालय में उपस्थित रहने के निर्देश प्रदान करें।

अनिवार्य रूप से इस कार्य में लेखाधिकारी/प्रभारी अधिकारी को उपस्थित होना है एवं आपके जिले की प्रमाणिक जानकारी प्रस्तुत करना है। लेखाधिकारी/प्रभारी अधिकारी की अनुपस्थिति में उनके विरुद्ध एकतरफा अनुशासनात्मक कार्यवाही की जायेगी।

संलग्न - लेखा बिन्दु एवं उपस्थिति दिनांक पत्रक।

(नीरज मण्डलोई)

आयुक्त

म.प्र. राज्य रोजगार गारंटी परिषद्
भोपाल

पृ.क्रमांक/ 5518 /MGNREGS-MP/वित्त एवं लेखा/2012
प्रतिलिपि :-

भोपाल, दिनांक 08/06/12

1. लेखाधिकारी/प्रभारी अधिकारी मनरेगा जिला की ओर सूचनार्थ एवं तत्काल आवश्यक कार्यवाही हेतु।
2. मेसर्स एससीएम एसोसिएट चार्टर्ड एकाउंटेंट्स HIG 510 तीसरा तल BDA कॉम्प्लेक्स, एसबीआई के पास शिवाजी नगर भोपाल की ओर भेजकर लेख है कि आपके ई-मेल दिनांक 1.6.2012 के तारतम्य में आपके यहां का संबंधित अधिकारी परिषद् में उपर्युक्त दिनाकों में उपस्थित रहे ताकि जिलों की जानकारी आपको दिलवाई जा सके।

आयुक्त

म.प्र. राज्य रोजगार गारंटी परिषद्
भोपाल

जिलों के लेखा अधिकारी मनरेगा उपस्थित होने हेतु दिनांक पत्रक

क्र.	जिले का नाम	उपस्थित होने की दिनांक
1	भिण्ड	11.06.2012
2	छतरपुर	11.06.2012
3	जबलपुर	11.06.2012
4	खण्डवा	11.06.2012
5	मंदसौर	12.06.2012
6	राजगढ़	12.06.2012
7	सिवनी	12.06.2012
8	खरगोन	13.06.2012
9	बड़वानी	13.06.2012
10	रायसेन	13.06.2012
11	ग्वालियर	13.06.2012
12	नीमच	13.06.2012
13	छिंदवाड़ा	14.06.2012
14	मुरैना	14.06.2012
15	रीवा	14.06.2012
16	मण्डला	14.06.2012
17	श्यापुर	14.06.2012
18	रतलाम	15.06.2012
19	जबलपुर	15.06.2012
20	दतिया	15.06.2012
21	बालाघाट	15.06.2012

NATIONAL RURAL EMPLOYMENT GUARANTEE COUNCIL,

MADHYA PRADESH BHOPAL

Significant Accounting policies & Notes on Accounts for the F.Y. 2010-11

Significant Accounting policies & Notes to Account:

1. Basis of Accounting:

The Financial statements are prepared on historical cost convention. The council has followed cash system of accounting.

We have consolidated accounts on the basis of district audit report , we have taken all the balance and figure except opening balance , opening balance have been taken from P.Y consolidated audited accounts 2009-10

2. Grant-in-aid

The Government of India releases grant through council to the districts and state share is also releases directly to district as per the terms of scheme approved by the ministry of Panchayat and Rural development. The state Government is providing the Establishment Fund to the state council. but we have noted that in some districts Grant-in-aid has not been reconciled , we have gone through the detail of grant on the basis Grant disbursement list which provided by management and pointed out that In following Distt Grant in aid not reconciled ,

SR.NO.	DISTRICT	GRANT DISBURSMENT TO DISTT.	GRANT RECEIVED BY DISTT.	DIFFERENCE
1	Bhind	59,063,000.00	55,907,000.00	3,156,000.00
2	Chhatarpur	224,177,000.00	223,653,482.00	523,518.00
3	Jabalpur	275,428,000.00	281,073,053.00	(5,645,053.00)
4	Khandwa	843,120,000.00	830,201,000.00	12,919,000.00
5	Mandsaur	389,143,000.00	385,556,000.00	3,587,000.00
6	Rajgarh	927,508,000.00	917,751,000.00	9,757,000.00

HIG-510, 3rd Floor, BDA Complex, Stop No. 7, Shivaji Nagar, BHOPAL.

PHONE: (0755) 4093428, 9893339515, 9981502022

E-mail: kaushik,prateekca@gmail.com

7	Seoni	656,247,000.00	649,625,000.00	6,622,000.00
8	Khargone	1,076,688,000.00	1,087,474,622.00	(10,786,622.00)
9	Singrauli	669,459,000.00	600,000,000.00	69,459,000.00

It is worth mentioning that grant is the basic fund which is disburse by the council to the district and it should be reconciled meticulously without any default. The non reconciliation of the grant between district and council is having the serious implications.

3. **Difference in Opening Balances:** the opening balances of cash, bank, advances and Fund-in-transit (Receipt and Payment Account) have been taken as per the previous year audited balance sheet and diff of Rs-14,04,59,896.40 in following districts have been observed

<i>DISTT</i>	<i>OPENING BALANCE AS PER C. Y. AUDIT REPORT (01.04.10)</i>	<i>BAL AS PER LAST YEAR CLOSING AUDIT REPORT (31.03.10)</i>	<i>DIFFERENCE</i>
Bhind	14,04,62,171.40	14,45,15,127.50	-40,52,956.09
Rajgarh	52,38,96,434.00	53,43,44,191.00	-1,04,47,757.05
Seoni	81,16,58,639.90	93,76,17,823.10	-12,59,59,183.26
			-14,04,59,896.40

We had made our serious efforts to reconcile the opening difference, which had been reduced up to captioned which was last year 120 cr.

4. **The audited account of District Singrauli 2009-10** has not been incorporated by previous consolidated auditor, during the year 2010-11 we have taken opening balance as per statutory district audit report 2010-11
5. In previous 2009-10 consolidated accounts has not been incorporated MGNREGS Parishad Account (bank account) which closing balance as on 31.03.10 was Rs. 9,98,46,221.00 , during the 2010-11 we have incorporated this account in consolidated accounts
6. We have noted that in district Barwani statutory audit report arithmetically totaling error amounting Rs. 51,42,000.00 exist in receipt and payment account at the receipt side

HIG-510, 3rd Floor, BDA Complex, Stop No. 7, Shivaji Nagar, BHOPAL.

PHONE: (0755) 4093428, 9893339515,9981502022

E-mail: kaushikprateekca@gmail.com

7	Seoni	656,247,000.00	649,625,000.00	6,622,000.00
8	Khargone	1,076,688,000.00	1,087,474,622.00	(10,786,622.00)
9	Singrauli	669,459,000.00	600,000,000.00	69,459,000.00

It is worth mentioning that grant is the basic fund which is disburse by the council to the district and it should be reconciled meticulously without any default. The non reconciliation of the grant between district and council is having the serious implications.

3. **Difference in Opening Balances:** the opening balances of cash, bank, advances and Fund-in-transit (Receipt and Payment Account) have been taken as per the previous year audited balance sheet and diff of Rs-14,04,59,896.40 in following districts have been observed

<i>DISTT</i>	<i>OPENING BALANCE AS PER C. Y. AUDIT REPORT (01.04.10)</i>	<i>BAL AS PER LAST YEAR CLOSING AUDIT REPORT (31.03.10)</i>	<i>DIFFERENCE</i>
Bhind	14,04,62,171.40	14,45,15,127.50	-40,52,956.09
Rajgarh	52,38,96,434.00	53,43,44,191.00	-1,04,47,757.05
Seoni	81,16,58,639.90	93,76,17,823.10	-12,59,59,183.26
			-14,04,59,896.40

We had made our serious efforts to reconcile the opening difference, which had been reduced up to captioned which was last year 120 cr.

4. The audited account of District Singrauli 2009-10 has not been incorporated by previous consolidated auditor, during the year 2010-11 we have taken opening balance as per statutory district audit report 2010-11
5. In previous 2009-10 consolidated accounts has not been incorporated MGNREGS Parishad Account (bank account) which closing balance as on 31.03.10 was Rs. 9,98,46,221.00 , during the 2010-11 we have incorporated this account in consolidated accounts
6. We have noted that in district Barwani statutory audit report arithmetically totaling error amounting Rs. 51,42,000.00 exist in receipt and payment account at the receipt side

HIG-510, 3rd Floor, BDA Complex, Stop No. 7, Shivaji Nagar, BHOPAL.

PHONE: (0755) 4093428, 9893339515,9981502022

E-mail: kaushikprateekca@gmail.com

7	Seoni	656,247,000.00	649,625,000.00	6,622,000.00
8	Khargone	1,076,688,000.00	1,087,474,622.00	(10,786,622.00)
9	Singrauli	669,459,000.00	600,000,000.00	69,459,000.00

It is worth mentioning that grant is the basic fund which is disburse by the council to the district and it should be reconciled meticulously without any default. The non reconciliation of the grant between district and council is having the serious implications.

3. **Difference in Opening Balances:** the opening balances of cash, bank, advances and Fund-in-transit (Receipt and Payment Account) have been taken as per the previous year audited balance sheet and diff of Rs-14,04,59,896.40 in following districts have been observed

<i>DISTT</i>	<i>OPENING BALANCE AS PER C. Y. AUDIT REPORT (01.04.10)</i>	<i>BAL AS PER LAST YEAR CLOSING AUDIT REPORT (31.03.10)</i>	<i>DIFFERENCE</i>
Bhind	14,04,62,171.40	14,45,15,127.50	-40,52,956.09
Rajgarh	52,38,96,434.00	53,43,44,191.00	-1,04,47,757.05
Seoni	81,16,58,639.90	93,76,17,823.10	-12,59,59,183.26
			-14,04,59,896.40

We had made our serious efforts to reconcile the opening difference, which had been reduced up to captioned which was last year 120 cr.

4. **The audited account of District Singrauli 2009-10** has not been incorporated by previous consolidated auditor, during the year 2010-11 we have taken opening balance as per statutory district audit report 2010-11
5. In previous 2009-10 consolidated accounts has not been incorporated MGNREGS Parishad Account (bank account) which closing balance as on 31.03.10 was Rs. 9,98,46,221.00 , during the 2010-11 we have incorporated this account in consolidated accounts
6. We have noted that in district Barwani statutory audit report arithmetically totaling error amounting Rs. 51,42,000.00 exist in receipt and payment account at the receipt side

HIG-510, 3rd Floor, BDA Complex, Stop No. 7, Shivaji Nagar, BHOPAL.

PHONE: (0755) 4093428, 9893339515,9981502022

E-mail: kaushikprateekca@gmail.com

7	Seoni	656,247,000.00	649,625,000.00	6,622,000.00
8	Khargone	1,076,688,000.00	1,087,474,622.00	(10,786,622.00)
9	Singrauli	669,459,000.00	600,000,000.00	69,459,000.00

It is worth mentioning that grant is the basic fund which is disburse by the council to the district and it should be reconciled meticulously without any default. The non reconciliation of the grant between district and council is having the serious implications.

3. **Difference in Opening Balances:** the opening balances of cash, bank, advances and Fund-in-transit (Receipt and Payment Account) have been taken as per the previous year audited balance sheet and diff of Rs-14,04,59,896.40 in following districts have been observed

<i>DISTT</i>	<i>OPENING BALANCE AS PER C. Y. AUDIT REPORT (01.04.10)</i>	<i>BAL AS PER LAST YEAR CLOSING AUDIT REPORT (31.03.10)</i>	<i>DIFFERENCE</i>
Bhind	14,04,62,171.40	14,45,15,127.50	-40,52,956.09
Rajgarh	52,38,96,434.00	53,43,44,191.00	-1,04,47,757.05
Seoni	81,16,58,639.90	93,76,17,823.10	-12,59,59,183.26
			-14,04,59,896.40

We had made our serious efforts to reconcile the opening difference, which had been reduced up to captioned which was last year 120 cr.

4. The audited account of District Singrauli 2009-10 has not been incorporated by previous consolidated auditor, during the year 2010-11 we have taken opening balance as per statutory district audit report 2010-11
5. In previous 2009-10 consolidated accounts has not been incorporated MGNREGS Parishad Account (bank account) which closing balance as on 31.03.10 was Rs. 9,98,46,221.00 , during the 2010-11 we have incorporated this account in consolidated accounts
6. We have noted that in district Barwani statutory audit report arithmetically totaling error amounting Rs. 51,42,000.00 exist in receipt and payment account at the receipt side

HIG-510, 3rd Floor, BDA Complex, Stop No. 7, Shivaji Nagar, BHOPAL.

PHONE: (0755) 4093428, 9893339515,9981502022

E-mail: kaushikprateekca@gmail.com

, we have shown difference at receipt side , as despite the repetitive reminders to the council authorities , this difference could not be patched up with the concerned auditor of the referred district in consolidated accounts 2010-11

7. **District statutory report has not been maintained in uniformity :** the audited account of district offices are not presented in the uniform formats by the district auditors , the council should make endeavor to bring uniformity in the accounts so that various difficulty arising could be bridged.
8. **Booking of Grant-in-Aid:** we have seen all the audited accounts of district and noted that booking of Central and state grant in income and expenditure account at income side except four districts as per our opinion grant is a part of accumulated fund account and it should not be booked under income and expenditure account , and we have further suggest that treatment of government grant should be done as per AS-12 issued by ICAI.
9. **Fixed Assets:** Fixed Assets are stated at cost.
10. In the following districts ratio between expenditure on Labour and material maintained as mentioned in below as per guideline of NREGS ratio between labour and material 60:40 should be maintained.

<i>Name of Districts</i>	<i>Labour</i>	<i>Material</i>
Alirajpur	58.20	41.80
Balaghat	63.00	37.00
Bhind	85.01	14.99
Datia	62.40	37.60
Harda	60.20	39.80
Jabalpur	65.41	34.59
Mandsaur	48.59	51.41
Neemuch	64.57	35.43
Rajgarh	59.41	40.59
Seoni	69.55	30.45
Shajapur	61.00	39.00
Sidhi	58.07	41.93
Anuppur	61.58	38.42
Barwani	59.07	40.93
Bhopal	50.78	49.22
Chhindwara	59.65	40.35

Guna	63.53	36.47
Jhabua	58.18	41.82
Khargone	56.23	43.77
Morena	77.26	22.74
Ratlam	57.28	42.72
Singrauli	60.71	39.29
Ashoknagar	61.62	38.38
Betul	58.15	41.85
Damoh	63.30	36.70
Dhar	57.58	42.42
Gwalior	66.63	33.37
Katni	61.82	38.18
Mandla	51.31	38.69
Narsinghpur	69.05	30.95
Raisen	58.53	41.47
Rewa	49.75	50.25
Shahdol	59.03	40.97
Ujjain	56.05	43.95

11. Bundelkhand Package DRF and fund given to Line department are subject to confirmation and reconciliation.
12. Audited account 2010-11 of District office Raisen: we have observed that schedules of forming audited account not provided to us, and in trial balance reflected fund -in-transit amount Rs. 3, 00,000.00 but balance sheet shown Rs. 27, 15,884.00 as per our opinion it is subject to confirmation and reconciliation.
13. In following Districts Audited Accounts we have noted that schedules or annexure is a forming part of audited accounts which was not provided to us.

SR.NO.	NAME OF DISTRICTS
1	GWALIOR
2	SEONI
3	KHARGONE
4	NEEMUCH
5	CHHINDWARA
6	MORENA
7	BHIND
8	BALAGHAT

Handwritten signature and initials
AS
Deputy

14. Audited account 2010-11 of District office Chhindwara: we have noted that balance of opening advance Rs. 12,85,000.91 and closing advance Rs. 6,41,000.00 has been shown in balance sheet but during the year transaction was not reflected in the Receipt and Payment Account.

15. In following district we have pointed out that combined figure of cash and bank balances has been shown by districts

SR.NO.	NAME OF DISTRICTS
1	REEWA
2	MANDLA
3	SHEOPUE
4	RATLAM
5	MORENA
6	CHHINDWARA
7	JABALPUR
8	DATIYA
9	BHIND

16. During the course of audit we have noted that district office Sidhi and Alirajpur auditor has made adjustment of opening grant. Opening grant has been deducting from opening bank balance and accumulated fund , needs confirmation from the relevant auditor.

SR.NO.	NAME OF DISTRICTS	Opening Grant as per P.Y Consolidated report	Actual opening Grant taken by C.Y Statutory Auditor	Adjustment of Grant
1	Alirajpur	41,12,48,785.20	39,59,20,399.90	1,53,28,385.27
2	Sidhi	1,46,62,09,477.00	92,73,08,959.20	53,89,00,517.60

For SCM Associates
CHARTERED ACCOUNTANTS

Joint Commissioner

CA Prateek kaushik

Finance

(Partner)

Membership no. 401728

Place: Bhopal

Date:

HIG-510, 3rd Floor, BDA Complex, Stop No. 7, Shivaji Nagar, BHOPAL.

PHONE: (0755) 4093428, 9893339515,9981502022

E-mail: kaushikprateekca@gmail.com