

AUDITED STATEMENTS OF ACCOUNTS OF
MGNREGS FUND FOR THE YEAR ENDED
2017-18

Of

DISTRICT: - JALPAIGURI

M.NILOY & CO.
CHARTERED ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT
OF
MAHATMA GANDHI NATIONAL RURAL EMPLOYMENT GUARANTEE FUND

REPORT ON THE CONSOLIDATED FINANCIAL STATEMENTS

We have audited the accompanying consolidated financial statements of Mahatma Gandhi National Rural Employment Guarantee Fund of **Jalpaiguri** which includes 07 (Mentioned the Number of Block's) and 80(G.P) & 1(Line Dept.) (Mentioned the number of Gram Panchayat/Line Agency). This Financial Statement comprises the Balance Sheet as at 31st March, 2017, the Income & Expenditure Account and the Receipts & Payments Account for the year then ended, and a summary of the significant accounting policies.

MANAGEMENT'S RESPONSIBILITY FOR THE CONSOLIDATED FINANCIAL STATEMENTS

The management of the Fund is responsible for the matters with respect to the preparation of these consolidated financial statements that give a true and fair view of the financial position, financial performance of the Fund in accordance with the accounting principles generally accepted in India, including the Accounting Standards. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Fund and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

AUDITOR'S RESPONSIBILITY

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made there under.

We conducted our audit in accordance with the Standards on Auditing. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making, those risk assessments, the auditor considers internal financial control relevant to the Fund's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the management of the Fund, as well as evaluating the overall presentation of the financial

statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

HEAD OFFICE: C/O SUBHENDU MONDOL MAHESWARA NEAR SARISHA, DIST. SOUTH PARGANAS, RAMNAGAR, PIN-743368
BRANCH OFFICE: 1-13/B GOPAL BOSE LANE, DOLKHA-700016; 2-11/1 SRIBHASKAR KUMAR DEY DHARA 17 NILGANGI ROAD BELGHARIA, DIST - 24 PARGANAS (NORTH), PIN-700056

PHONE: (033)23502691/23546160/23609539 ;MOBILE : 9830027680/9433804298 Email:- mniloy1995@gmail.com





appropriate to provide a basis for our audit opinion on the consolidated financial statements.

OPINION

In our opinion and to the best of our information and according to the explanations given to us, the abovementioned consolidated financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Fund as at 31st March, 2018.

EMPHASIS OF MATTERS

We draw attention to the matters stated in the Management Letter Annexed C5 to the financial statements. Our opinion is **not modified / modified** in respect of those matters mentioned in the Annexure.

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

We report that:

- (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- (b) In our opinion, proper books of account and other registers as required by the management have been kept by the GP/Block/District so far as it appears from our examination of those records.
- (c) To the best of information made available and according to the records given to us, it is certified, the Balance Sheet, the Statement of Income & Expenditure Account and the Receipts & Payments Account dealt with by this Report are in agreement with the books of account.
- (d) It is certified that the GP/Block/Other Implementing agency/District has utilised the MGNREGA funds only for permissible purposes.
- (e) The Fund has disclosed the impact of pending litigations (if any) on its financial position in its financial statements.
- (f) All of the statutory obligations has been made as per the law in force.
- (g) Income & Expenditure of other Fund like ICDS has been accounted in the same bank account of NREGS and closing balance of the other source fund is not shown separately but fund is in the same bank account. Interest on the other fund is not accounted for separately.

For, M.Niloy & Co.
(Chartered Accountants)

(ANITA KAR)
PARTNER



Place: 04-10-2018
Date: KOLKATA



M. NILOY & CO.

CHARTERED ACCOUNTANTS

ANNEXURE TO THE AUDIT REPORT

- A. Matters which are affecting the opinion of true and fair view of the auditor (qualification statement).
- B. Comment on the quality of accounts and financial statements.
- C. Comment on gaps / deficiencies / weak areas in systems & controls and recommendations for improving the same.
- D. Comment on the wage- material ratio on works taken up by the GP/ other implementing agencies
- E. Specific block wise / GP wise comment on other matters which may have a significant impact on implementation of mgnrega.
- F. The internal control procedures are adequate/ not adequate.(in case these are found to be not adequate, suggestions for improving these may be given).
- G. Comment on actual receipt of fund by the project beneficiaries, on test check basis with percentage of test checked items.



ANNEXURE C2

INDEPENDENT AUDITOR'S REPORT
OF
MAHATMA GANDHI NATIONAL RURAL EMPLOYMENT GUARANTEE FUND
REPORT ON THE STANDALONE FINANCIAL STATEMENTS

We have audited the accompanying Standalone Financial Statements of Mahatma Gandhi National Rural Employment Guarantee Fund of JALPAIGURI DISTRICT, which comprise the Balance Sheet as at 31st March, 2018, the Income & Expenditure Account and the Receipts & Payments Account for the year then ended, and a summary of the significant accounting policies.

MANAGEMENT'S RESPONSIBILITY FOR THE STANDALONE FINANCIAL STATEMENTS

The management of the Fund is responsible for the matters with respect to the preparation of these consolidated financial statements that give a true and fair view of the financial position, financial performance of the Fund in accordance with the accounting principles generally accepted in India, including the Accounting Standards. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Fund and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

AUDITOR'S RESPONSIBILITY

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made there under.

We conducted our audit in accordance with Auditing and Assurance Standards issued by the Institute of Chartered Accountants of India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Opinion Paragraph

In our opinion and to the best of our information and according to the explanations given to us, the abovementioned consolidated financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the





EMPHASIS OF MATTERS

We draw attention to the matters stated in the Management Letter Annexed C5 to the financial statements. Our opinion is not modified in respect of those matters mentioned in the Annexure.

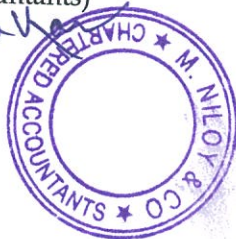
REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

We report that:

- (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- (b) In our opinion, proper books of account and other registers as required by Management have been kept by the MGNREGA Fund so far as it arrears from our examination of those records.
- (c) To the best of information made available and according to the records given to us, it is certified, the Balance Sheet, the Statement of Income & Expenditure Account and the Receipts & Payments Account dealt with by this Report are in agreement with the books of account.
- (d) It is certified that the District has utilised the MGNREGA funds only for permissible purposes.
- (e) The Fund of JALPAIGURI DISTRICT has disclosed the impact of pending litigations (if any) on its financial position in its financial statements.
- (f) All of the statutory obligations have been met as per the law in force.
- (g) Income & Expenditure of other Fund like ICDS has been accounted in the same bank account of NREGS and closing balance of the other source fund is not shown separately but fund is in the same bank account. Interest on the other fund is not accounted for separately.

For M. Niloy & Co.
(Chartered Accountants)

Anita Kar
(ANITA KAR)
PARTNER



Place: KOLKATA

Date: 04-10-2018

**MAHATMA GANDHI NATIONAL RURAL EMPLOYMENT GUARANTEE FUND
WESTBENGAL**

Joint Administrative Building, Sector-III, Salt Lake City, Kolkata-700106
Jalpaiguri District MGNREGA Cell

Consolidated Balance sheet for the year ended- 31/03/2018

	Rs.		Rs.	
	Current Year 2017-2018		Previous Year 2016-2017	
CAPITAL FUND AND LIABILITIES				
1 Accumulated Fund:				
Opening Balance	(43,32,03,333.02)		75,84,973.81	
Add/Deduct: Balance Transferred from Income & Expenditure Account	13,84,625.89		(44,07,88,306.83)	
Closing Balance	(43,18,18,707.13)		(43,32,03,333.02)	
2 Borrowed Fund				
From Other District				
From Others (Specify)	1,08,36,745.00	1,08,36,745.00	1,08,36,745.00	1,08,36,745.00
3 Current Liabilities:				
(i) Outstanding Sundry Expenses	44,36,01,744.89	44,36,01,744.89	44,36,01,744.89	44,36,01,744.89
Total	2,26,19,782.76		2,12,35,156.87	
ASSETS				
Fixed Asset	28,69,905.96	28,69,905.96	28,69,905.96	28,69,905.96
1 Borrowed Fund				
(i) To Other District		-		-
(ii) To Others	43,84,990.40	43,84,990.40	43,84,990.40	43,84,990.40
2 Current Assets, Loans & Advances:				
(i) Current Assets :-				
(ii) Cash in Hand	3,22,826.00			
(iii) Cash at Bank	85,42,060.40	88,64,886.40	1,39,80,260.51	1,39,80,260.51
(iv) Fund in Transit				
(v) Balance at Post Office	65,00,000.00	65,00,000.00		
(vi) Imprest Advance		-		-
(vii) Fund receivable from own fund				
Total	2,26,19,782.76		2,12,35,156.87	

Date: 04-10-2018
Place : Kolkata

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**ADPC, MGNREGS
&
ADM(G), Jalpaiguri**

For M/S M.NILOY & CO.
Chartered Accountants
Firm Reg. No. 312005E

Anita Kar

Name in full: ANITA KAR, Partner
Membership No.: 054855
Telephone No.: 9830027680



**MAHATMA GANDHI NATIONAL RURAL EMPLOYMENT GUARANTEE FUND
WEST BENGAL**


Joint Administrative Building, Sector-III, Salt Lake City, Kolkata - 700 106
Jalpaiguri District MGNREGA Cell

Consolidated Income & Expenditure Account for the year ended on 31st March, 2018


Income	For the year ended 31st March, 2018		For the year ended 31st March, 2017	
	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)
Grant In Aid / Subsidy Received				
Central Govt. Share	-			
State Govt. Share	-			
E-FMS	64,94,19,448.00		1,67,66,91,234.50	
Ne-FMS from Central	3,25,04,43,951.00		89,59,03,369.00	
Training IPPE	-			
Mobile Monitoring	-			
State Social Audit Unit	-			
Sundarban Development	-			
Pollution Control	-			
MGNREGA LIFE	-	3,89,98,63,399.00		2,57,25,94,603.50
Fund Transferred	-		-	
From District / GP / Block			-	
From Others (Block)			-	
Miscellaneous Receipts				
Bank Interest	3,53,489.79		4,59,559.08	
Other Sources	3,81,924.09	7,35,413.88	21,33,355.80	25,92,914.88
Total		3,90,05,98,812.88		2,57,51,87,518.38

Expenditure	For the year ended 31st March, 2018		For the year ended 31st March, 2017	
	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)
Expenditures (Program)				
Unskilled Wages	3,03,06,40,605.00		2,34,29,31,913.01	
Skilled and semi-skilled Wages	25,99,82,005.00		18,85,57,485.96	
Material	55,95,37,963.00		42,94,16,607.42	
Taxes	47,779.00	3,85,02,08,352.00	94,88,679.00	2,97,03,94,685.39
Administrative Expenses				
Recurring	4,20,10,728.15		3,88,35,594.57	
Non-recurring	67,62,797.33	4,87,73,525.48	67,45,545.25	4,55,81,139.82
Expenditures (Non-Program)				
Training IPPE	-		-	
Mobile Monitoring	-		-	
Sundarban Development	-		-	
Pollution Control Board	-		-	
MGNREGA LIFE	-		-	
Refund To State	2,32,309.51	2,32,309.51		-
Fund Transferred				
From District / GP / Block	-		-	
From Others (Specify)	-		-	
		3,89,92,14,186.99		3,01,59,75,825.21
Excess of Income Over Expenditure (1-2)		13,84,625.89		-44,07,88,306.83

Date : 04-10-2018
Place : Kolkata


**ADPC, MGNREGS
&
ADM(G), Jalpaiguri**

For M/S M.NILOY & CO.
Chartered Accountants
Firm Reg. No. 312005E


ANITA KAR, Partner
Membership No.:054855
Telephone No.:9830027680



**MAHATMA GANDHI NATIONAL RURAL EMPLOYMENT GUARANTEE FUND
WEST BENGAL**

Joint Administrative Building, Sector-III, Salt Lake City, Kolkata - 700 106
District Project Management Unit : JALPAIGURI

Consolidated Receipts & Payment Account for the year ended 31st March, 2018

Receipts	For the year ended 31st March 2018		For the year ended 31st March 2017	
	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)
Opening Balances				
Cash in Hand	3,36,027.69		2,37,113.39	
Cash at Bank	71,44,232.82		44,29,709.06	
Balance at Post Office	65,00,000.00		65,00,000.00	
Imprest Advance		1,39,80,260.51		1,11,66,822.45
Grant in Aid / Subsidy Received				
Central Govt. Share				
State Govt. Share (Post Office)				
E-FMS from State	64,94,19,448.00		1,67,66,91,234.50	
Ne-FMS from Central	3,25,04,43,951.00		89,59,03,369.00	
IPPE	-			
Mobile Monitoring	-			
State Social Audit Unit	-			
Pollution Control	-	3,89,98,63,399.00		2,57,25,94,603.50
Fund Transferred				
From District/GP/BLOCK	1,11,19,372.51		1,29,26,496.00	
From Others		1,11,19,372.51		1,29,26,496.00
Miscellaneous Receipts				
Bank Interest	3,53,489.79		4,59,559.08	
Other Sources	3,81,924.09	7,35,413.88	21,33,355.80	25,92,914.88
Closing Balances				
Outstanding Sundry Expenses		-	44,36,01,744.89	44,36,01,744.89
Total		3,92,56,98,445.90		3,04,28,82,581.72
Payments	For the year ended 31st March 2018		For the year ended 31st March 2017	
	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)
Opening Balances				
Outstanding Sundry Expenses		-		-
Expenditures (Program)				
Unskilled Wages	3,03,06,40,605.00		2,34,29,31,913.01	
Skilled and semi-skilled Wages	25,99,82,005.00		18,85,57,485.96	
Material	55,95,37,963.00		42,94,16,607.42	
Taxes	47,779.00	3,85,02,08,352.00	94,88,679.00	2,97,03,94,685.39
Administrative Expenses				
Recurring	4,20,10,728.15		3,88,35,594.57	
Non-recurring	67,62,797.33	4,87,73,525.48	67,45,545.25	4,55,81,139.82
Expenditures (Non-Program)				
IPPE				
Mobile Monitoring				
Sundarban Development				
Pollution Control		-		-
Fund Transferred				
To District /Block	1,11,19,372.51		1,29,26,496.00	
Fund transfer to GP Own fund				
To Others (State Refund)	2,32,309.51	1,13,51,682.02		1,29,26,496.00
Closing Balances				
Cash in Hand	3,22,826.00		3,36,027.69	
Cash at Bank	85,42,060.40		71,44,232.82	
Balance at Post Office	65,00,000.00		65,00,000.00	
Fund in transit				
Imprest Advance		1,53,64,886.40		71,44,232.82
Total		3,92,56,98,445.90		3,03,60,46,554.03

Date : 04-10-2018
Place : Kolkata

ADPC, MGNREGS
&
ADM(G), Jalpaiguri

For M/S M.NILOY & CO.
Chartered Accountants
Firm Reg. No. 312005E

ANITA KAR, Partner
Membership No.:054855
Telephone No.:9830027680



**MAHATMA GANDHI NATIONAL RURAL EMPLOYMENT GUARANTEE FUND
STATE: WEST BENGAL**

BLOCK:- DISTRICT MANAGEMENT UNIT : JALPAIGURI DIST

Bank Reconciliation Statement as on 31.03.2018

PARTICULARS			Amounts (Rs.)	Amounts (Rs.)
A. Balance as per Bank Statement (Pass Book)			89,54,354.70	
Add:-	Amount deposited but not credited by bank(GP)		-	
	Amount debited by bank but not taken in cash book.		17.70	
TOTAL			89,54,372.40	89,54,372.40
Less:-	Amount credited by bank but not taken in cash book			
	Cheques issued but not presented in the bank			
	Cheque No.	DATE	Amount	
MATIALI	32193	29-Mar-2017	4,129.00	
	32189	29-Mar-2017	124.00	
	32181	16-Dec-2016	660.00	
	305154	17-Jan-2017	330.00	
	305149	5-Dec-2016	330.00	
	305135	22-Sep-2016	12,285.00	
	32188	29-Mar-2017	13,876.00	
	32197	17-Jul-2017	4,708.00	
	32206	31-Oct-2017	5,250.00	
	32208	21-Nov-2017	7,050.00	
	32216	21-Feb-2018	4,609.00	
	32218	12-Mar-2018	19,598.00	
	32221	29-Mar-2018	1,005.00	
	32222	29-Mar-2018	75,000.00	
	32223	31-Mar-2018	28,040.00	
	Amount wrongly debited		297.00	
NAGRAKATA	834050	31-Mar-2018	5,000.00	
	581536	31-Mar-2018	5,000.00	
	581548	31-Mar-2018	4,964.00	
	581550	31-Mar-2018	5,000.00	
	581554	31-Mar-2018	4,000.00	
	126176	31-Mar-2018	4,988.00	
	126178	31-Mar-2018	5,000.00	
	126181	31-Mar-2018	4,000.00	
	126182	31-Mar-2018	22,000.00	
	126183	31-Mar-2018	5,000.00	
	126184	31-Mar-2018	5,000.00	
	126185	31-Mar-2018	5,000.00	
	126186	31-Mar-2018	4,997.00	
	126187	31-Mar-2018	5,000.00	
	126189	31-Mar-2018	4,000.00	
126190	31-Mar-2018	21,500.00		

	126191	31-Mar-2018	5,000.00		
	126192	31-Mar-2018	4,750.00		
	126193	31-Mar-2018	5,000.00		
	126194	31-Mar-2018	5,000.00		
	126195	31-Mar-2018	5,000.00		
DHUPGURI	244020	2-Sep-2016	799.00		
	244979	21-Mar-2018	378.00		
MALBAZAR	477362	27-Oct-2016	680.00		
	86866	22-Mar-2018	10,726.00		
	86868	29-Mar-2018	26,072.00		
	86869	29-Mar-2018	548.00		
SADAR	553258	9-Mar-2018	7,000.00		
	553264	25-Mar-2018	3,200.00		
MOYNAGURI	14875	29-Mar-2018	25,200.00		
RAJGANJ	536335	3-Aug-2017	2,000.00		
	536358	3-Jan-2018	2,000.00		
	536368	16-Mar-2018	10,920.00		
	536366	28-Feb-2018	2,000.00		
DIST HQ	109508	31-Mar-2015	500.00		
	403374	5-Jul-2016	2,300.00		
	403383	31-Aug-2016	1,299.00		
	672874	12-Mar-2018	700.00		
	NEFT RETUR	3-Mar-2016	3,500.00	4,12,312.00	
Closing Balance as per Cash book					85,42,060.40
				Total	85,42,060.40


 District Nodal Officer
 MGNREGS -WB
 Jalpaiguri

**MAHATMA GANDHI NATIONAL RURAL EMPLOYMENT GUARANTEE FUND
WEST BENGAL**

Joint Administrative Building, Sector-III, Salt Lake City, Kolkata - 700 106

Jalpaiguri District MGNREGA Cell

Receipts & Payment Account for the year ended 31st March, 2018

Receipts	For the year ended 31st March 2018		For the year ended 31st March 2017	
	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)
Opening Balances				
Cash in Hand				
Cash at Bank	19,94,110.79		13,73,757.79	
Balance at Post Office	65,00,000.00		65,00,000.00	
Imprest Advance		84,94,110.79		78,73,757.79
Grant in Aid / Subsidy Received				
Central Govt. Share				
State Govt. Share (Post Office)				
E-FMS from State	4,97,16,643.00		3,24,14,241.00	
IPPE				
Mobile Monitoring				
State Social Audit Unit				
Pollution Control		4,97,16,643.00		3,24,14,241.00
Fund Transferred				
From GP/Block NREGS only	2,32,309.51			
From Others		2,32,309.51		-
Miscellaneous Receipts				
Bank Interest	1,76,405.00		1,08,979.00	
Other Sources	34,400.00	2,10,805.00		1,08,979.00
Closing Balances				
Outstanding Sundry Expenses				
Total		5,86,53,868.30		4,03,96,977.79

Date : 04-10-2018

Place : Kolkata

For M/S M.NILOY & CO.

Chartered Accountants

Firm Reg. No. 312005E

Anita Kar



Name in full: ANITA KAR, Partner

Membership No.: 054855

Telephone No.: 9830027680

**MAHATMA GANDHI NATIONAL RURAL EMPLOYMENT GUARANTEE FUND
WEST BENGAL**

Joint Administrative Building, Sector-III, Salt Lake City, Kolkata - 700 106
Jalpaiguri District MGNREGA Cell

Receipts & Payment Account for the year ended 31st March, 2018

Payments	For the year ended 31st March 2018		For the year ended 31st March 2017	
	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)
Opening Balances				
Outstanding Sundry Expenses				
Expenditures (Program)				
Unskilled Wages				
Skilled and semi-skilled Wages				
Material				
Taxes				
Administrative Expenses				
Recurring	3,60,16,769.00		2,58,12,511.00	
Non-recurring	13,76,380.50	3,73,93,149.50	12,12,440.00	2,70,24,951.00
Expenditures (Non-Program)				
IPPE				
Mobile Monitoring				
Sundarban Development				
Pollution Control				
Refund to State				
Fund Transferred				
To BLOCK SUB ALLOTMENT	98,98,174.00		48,77,916.00	
To others Expenditure (SDRF, RWHS, Jaltirtha Exp)				
To Others (State Refund)	2,32,309.51	1,01,30,483.51		48,77,916.00
Closing Balances				
Cash in Hand				
Cash at Bank	46,30,235.29		19,94,110.79	
Balance at Post Office	65,00,000.00		65,00,000.00	
Imprest Advance		1,11,30,235.29		84,94,110.79
Total		5,86,53,868.30		4,03,96,977.79

Date : 04-10-2018

Place : Kolkata

For M/S M.NILOY & CO.

Chartered Accountants

Firm Reg. No. 312005E

Anita Kar



Name in full: ANITA KAR, Partner

Membership No.: 054855

Telephone No.: 9830027680

**MAHATMA GANDHI NATIONAL RURAL EMPLOYMENT GUARANTEE FUND
STATE: WEST BENGAL**

BLOCK:- DISTRICT HQ

Bank Reconciliation Statement as on 31.03.2018

PARTICULARS			Amounts (Rs.)	Amounts (Rs.)
A. Balance as per Bank Statement (Pass Book)			46,38,516.59	
Add:-	Amount deposited but not credited by bank(GP)		-	
	Amount debited by bank but not taken in cash book.		17.70	
TOTAL			46,38,534.29	46,38,534.29
Less:-	Amount credited by bank but not taken in cash book			
	Cheques issued but not presented in the bank			
	Cheque No.	DATE	Amount	
	109508	31-Mar-2015	500.00	
	403374	5-Jul-2016	2,300.00	
	403383	31-Aug-2016	1,299.00	
	672874	12-Mar-2018	700.00	
	NEFT RETURN	3-Mar-2016	3,500.00	
			8,299.00	
	Closing Balance as per Cash book			46,30,235.29
	Balance at Post Office			65,00,000.00
			Total	1,11,30,235.29


District Nodal Officer
MGNREGS -WB
Jalpaiguri

MAHATMA GANDHI NATIONAL RURAL EMPLOYMENT GUARANTEE FUND
STATE: WEST BENGAL

DISTRICT NAME :- JALPAIGURI

Receipts	Consolidated		District	SADAR	MALBAZAR	DHUPGURI	RAJGANJ	NAGRAKATA
	Amount (Rs.)	Amount (Rs.)						
Opening Balance of Fund	1,39,80,260.51	84,94,110.79	16,55,679.46	12,75,423.90	8,30,414.42	6,32,813.39	4,31,161.56	
Cash in Hand	3,36,027.69	1.69	1.69	13,200.00	3,22,826.00			
Cash at Bank	71,44,232.82	19,94,110.79	16,55,677.77	12,62,223.90	5,07,588.42	6,32,813.39	4,31,161.56	
Balance at Post Office	65,00,000.00	65,00,000.00						
Imprest Advance	-							
<u>Grant in Aid / Subsidy Received</u>	3,89,98,63,399.00	4,97,16,643.00	74,55,83,986.00	58,40,57,555.00	76,21,73,077.00	43,13,34,784.00	31,19,02,079.00	
E-FMS	64,94,19,448.00	4,97,16,643.00				23,50,15,753.00	17,20,000.00	
Ne-FMS from Central	3,25,04,43,951.00		74,55,83,986.00	58,40,57,555.00	76,21,73,077.00	19,63,19,031.00	31,01,82,079.00	
Training IPPE	-							
Mobile Monitoring	-							
Sundarban Development	-							
Pollution Control Board	-							
MGNREGA Life	-							
<u>Fund Transferred</u>	1,11,19,372.51	2,32,309.51	23,02,136.00	17,54,466.00	14,27,883.00	16,05,237.00	9,51,016.00	
From District	98,98,174.00		17,97,523.00	15,15,056.00	14,07,883.00	14,80,434.00	8,50,953.00	
From Block	9,88,889.00		5,04,613.00	2,39,410.00	20,000.00	1,24,803.00	1,00,063.00	
From GP	2,32,309.51	2,32,309.51						
From Others	-							
<u>Miscellaneous Receipts</u>	7,35,413.88	2,10,805.00	1,88,706.53	54,737.00	12,693.59	20,855.99	1,59,768.32	
Bank Interest	3,53,489.79	1,76,405.00	51,268.53	41,773.00	10,784.50	20,785.99	9,060.32	
Other Sources	3,81,924.09	34,400.00	1,37,438.00	12,964.00	1,909.09	70.00	1,50,708.00	
<u>Closing Balances</u>	-	-	-	-	-	-	-	
Outstanding Sundry Expenses of previous year received during the year	-							
Total Fund Available (a)	3,92,56,98,445.90	5,86,53,868.30	74,97,30,507.99	58,71,42,181.90	76,44,44,068.01	43,35,93,690.38	31,34,44,024.88	
Payments								
<u>Expenditures (Program)</u>	3,85,02,08,352.00	-	74,55,83,986.00	58,40,57,555.00	76,21,73,077.00	43,13,48,601.00	31,19,49,858.00	
Unskilled Wages	3,03,06,40,605.00		56,06,56,150.00	49,64,12,422.00	60,48,60,426.00	38,30,12,174.00	22,45,43,585.00	
Skilled and semi-skilled wages	25,99,82,005.00		4,94,14,312.00	2,93,65,119.00	3,80,47,038.00	2,50,37,867.00	2,17,55,299.00	
Materials	55,95,37,963.00		13,55,13,524.00	5,82,80,014.00	11,92,65,613.00	2,32,98,560.00	6,56,03,195.00	
Taxes	47,779.00						47,779.00	
Administrative Expenses	4,87,73,525.48	3,73,93,149.50	28,22,434.03	19,97,210.40	16,59,391.09	12,87,695.34	13,85,698.88	
Recurring Expenditure	4,20,10,728.15	3,60,16,769.00	21,03,428.25	5,51,034.90	3,59,371.00	4,36,450.00	10,15,614.00	
Non-Recurring Expenditure	67,62,797.33	13,76,380.50	7,19,005.78	14,46,175.50	13,00,020.09	8,51,245.34	3,70,084.88	

MAHATMA GANDHI NATIONAL RURAL EMPLOYMENT GUARANTEE FUND
STATE: WEST BENGAL

DISTRICT NAME :- JALPAIGURI

Particulars	Consolidated	District	SADAR	MALBAZAR	DHUPGURI	RAJGANJ	NAGRAKATA
Expenditures (Non-Program)	-	-	-	-	-	-	-
Training IPPE	-	-	-	-	-	-	-
Mobile Monitoring	-	-	-	-	-	-	-
Sundarban Development	-	-	-	-	-	-	-
Pollution Control Board	-	-	-	-	-	-	-
MGNREGA Life	-	-	-	-	-	-	-
Fund Transferred	2,32,309.51	2,32,309.51	-	-	-	-	-
Refund to State	2,32,309.51	2,32,309.51	-	-	-	-	-
Fund Transferred	1,11,19,372.51	98,98,174.00	5,42,201.06	3,52,040.00	63,339.75	1,46,227.86	1,00,063.00
To District	2,32,309.51	98,98,174.00	37,588.06	1,12,630.00	43,339.75	21,424.86	-
To Block	98,98,174.00	98,98,174.00	-	-	-	-	-
To GP	9,88,889.00	98,98,174.00	5,04,613.00	2,39,410.00	20,000.00	1,24,803.00	1,00,063.00
To Others	-	-	-	-	-	-	-
Opening Balances	-	-	-	-	-	-	-
Outstanding Sundry Expenses	-	-	-	-	-	-	-
Total Fund Spent (b)	3,91,03,33,559.50	4,75,23,633.01	74,89,48,621.09	58,64,06,805.40	76,38,95,807.84	43,27,82,524.20	31,34,35,619.88
Closing Balance (a-b)	1,53,64,886.40	1,11,30,235.29	7,81,886.90	7,35,376.50	5,48,260.17	8,11,166.18	8,405.00
Cash in Hand	3,22,826.00	3,22,826.00	-	-	-	-	-
Cash at Bank	85,42,060.40	46,30,235.29	7,81,886.90	7,35,376.50	2,25,434.17	8,11,166.18	8,405.00
Balance at Post Office	65,00,000.00	65,00,000.00	-	-	-	-	-
Imprest Advance	-	-	-	-	-	-	-
Total Closing Balance	1,53,64,886.40	1,11,30,235.29	7,81,886.90	7,35,376.50	5,48,260.17	8,11,166.18	8,405.00
Cash at Bank & Post Office as per Bank St.	89,54,354.70	46,38,516.59	7,92,086.90	7,73,402.50	2,26,611.17	8,28,086.18	1,43,604.00
Closing Balance as per UC	88,64,886.40	46,30,235.29	7,81,886.90	7,35,376.50	5,48,260.17	8,11,166.18	8,405.00
Closing Balance as per MIS	-	-	-	-	-	-	-



For M/S M.NILOY & CO.
Chartered Accountants
Firm Reg. No. 312005F
ANITA KAR, Partner
Membership No.: 054855

m
ADPC, MGNREGS
&
ADM(G), Jalpaiguri

Date : 04-10-2018
Place : Kolkata

MAHATMA GANDHI NATIONAL RURAL EMPLOYMENT GUARANTEE FUND
STATE: WEST BENGAL

DISTRICT NAME :- JALPAIGURI

Receipts	MAYNAGURI	MATIALI	I&WD	I&SUB DIV	MALBAZAR I&WD	NAGURI IRRIGAT	SDO Banerhat
	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)
<u>Opening Balance of Fund</u>	5,40,410.79	1,20,246.20	-	-	-	-	-
Cash in Hand							
Cash at Bank	5,40,410.79	1,20,246.20					
Balance at Post Office							
Imprest Advance							
<u>Grant in Aid / Subsidy Received</u>	65,90,33,558.00	33,25,44,863.00	20,77,920.00	1,41,22,834.00	38,28,240.00	25,24,860.00	9,63,000.00
E-FMS	7,42,87,229.00	28,86,79,823.00					
Ne-FMS from Central	58,47,46,329.00	4,38,65,040.00	20,77,920.00	1,41,22,834.00	38,28,240.00	25,24,860.00	9,63,000.00
Training IPPE							
Mobile Monitoring							
Sundarban Development							
Pollution Control Board							
MGNREGA Life							
<u>Fund Transferred</u>	20,01,325.00	8,45,000.00	-	-	-	-	-
From District	20,01,325.00	8,45,000.00					
From Block							
From GP							
From Others							
<u>Miscellaneous Receipts</u>	72,472.45	15,375.00	-	-	-	-	-
Bank Interest	28,037.45	15,375.00					
Other Sources	44,435.00						
<u>Closing Balances</u>	-	-	-	-	-	-	-
Outstanding Sundry Expenses of previous year received during the year							
Total Fund Available (a)	66,16,47,766.24	33,35,25,484.20	20,77,920.00	1,41,22,834.00	38,28,240.00	25,24,860.00	9,63,000.00
<u>Payments</u>							
<u>Expenditures (Program)</u>	65,90,33,558.00	33,25,44,863.00	20,77,920.00	1,41,22,834.00	38,28,240.00	25,24,860.00	9,63,000.00
Unskilled Wages	50,89,36,493.00	22,99,49,871.00	19,59,660.00	1,33,05,304.00	36,27,360.00	24,60,060.00	9,17,100.00
Skilled and semi-skilled wages	5,76,80,631.00	3,74,34,369.00	1,18,260.00	8,17,530.00	2,00,880.00	64,800.00	45,900.00
Materials	9,24,16,434.00	6,51,60,623.00					
Taxes							
Administrative Expenses	16,53,327.52	5,74,618.72	-	-	-	-	-
Recurring Expenditure	11,53,061.00	3,75,000.00					
Non-Recurring Expenditure	5,00,266.52	1,99,618.72					

MAHATMA GANDHI NATIONAL RURAL EMPLOYMENT GUARANTEE FUND
STATE: WEST BENGAL

DISTRICT NAME :- JALPAIGURI

	MAYNAGURI	MATIALI	I&WD	I&SUB DIV	MALBAZAR I&WD	NAGURI IRRIGATI	SDO Banerhat
<u>Expenditures (Non-Program)</u>	-	-	-	-	-	-	-
Training IPPE							
Mobile Monitoring							
Sundarban Development							
Pollution Control Board							
MGNREGA Life							
<u>Fund Transferred</u>	-	-	-	-	-	-	-
Refund to State							
<u>Fund Transferred</u>	17,326.84	-	-	-	-	-	-
To District	17,326.84						
To Block							
To GP							
To Others							
<u>Opening Balances</u>	-	-	-	-	-	-	-
Outstanding Sundry Expenses							
Total Fund Spent (b)	66,07,04,212.36	33,31,19,481.72	20,77,920.00	1,41,22,834.00	38,28,240.00	25,24,860.00	9,63,000.00
Closing Balance (a-b)	9,43,553.88	4,06,002.48	-	-	-	-	-
Cash in Hand							
Cash at Bank	9,43,553.88	4,06,002.48					
Balance at Post Office							
Imprest Advance							
Total Closing Balance	9,43,553.88	4,06,002.48	-	-	-	-	-
Cash at Bank & Post Office as per Bank St.	9,68,753.88	5,83,293.48	-	-	-	-	-
Closing Balance as per UC	9,43,553.88	4,06,002.48					
Closing Balance as per MIS							

For M/S M.NILOY & CO.
Chartered Accountants
Firm Reg. No. 312005E



Anita Kar
ANITA KAR, Partner
Membership No.:054855

[Signature]
ADPC, MGNREGS
&
ADM(G), Jalpaiguri

Date : 04-10-2018
Place : Kolkata