

**Auditors' Report**

**W**e have examined the attached Balance Sheet of:

NAME : **NATIONAL RURAL EMPLOYMENT GUARANTEE  
ACT SCHEME FUND (NREGS)**  
UNDER : DISTRICT NREGS CELL,  
JALPAIGURI ZILLA PARISHAD  
ADDRESS : JALPAIGURI  
AS ON : 31.03.09

Together with Receipt & Payment and Income & Expenditure account for the ended on that date, with Books of Accounts, Vouchers and other documents as maintained and produced before us at the time of audit and found them in accordance therewith. These financial statements are the responsibility of the cell's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standard generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material discrepancies. An audit includes examining on test basis evidence supporting the amount and disclosures in financial statements. We believe that our audit provides a reasonable basis for our opinion.

We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of the audit. In our opinion and to the best of our information and according to information given to us, the said accounts give a true and fair view:

- i) In the case of the Balance sheet of the state of affairs of the Fund  
As at 31.03.09;
- ii) In the case of the Income & expenditure account of the surplus of the fund for the year ended on that date.

Place: Jalpaiguri  
Date : 16/7/09



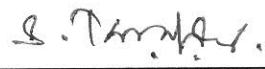
*S. Tarafder*  
Name: Sutirtha Tarafder, FCA  
Address: Newtown, Jalpaiguri  
Membership No. 060986

**Auditors' General observations & certificate**

1. I have read & fully conversant with the up to date guidelines of the scheme.
2. Reconciliation of the bank account have been made up to the period of audit.
3. Assets register is not properly maintained.
4. No advance has been shown as expenditure.
5. Schemes, annual action plan are properly maintained and all have been duly approved in the general body meeting of the panchayat.
6. No scheme has been executed without the approval of the general body of the Panchayat.
7. We have verified the Cash book, general ledger & other subsidiary records alongwith the monthly progress reports & utilisation certificates of the Programme Officers. In case of Gram Panchayats we accepted figures from Cash Book and monthly Progress reports except for the fund received figures which we took from District Programme Co-Ordinator Office.
8. The fund has been kept in a separate bank account for this scheme only.  
Central Bank Of India : A/c No.3007584055  
State Bank of India, Jalpaiguri, A/c-11188173046  
UBKGB, Jalpaiguri, A/c-SB-21001
10. Subsidiary cash book exclusively for the scheme is maintained.

Place: Jalpaiguri  
Date : 16/7/09



  
Name: Sutirtha Tarafder, FCA  
Address: Newtown, Jalpaiguri  
Membership No. 060986

**NREGA-WEST BENGAL**  
**JALPAIGURI DISTRICT**  
**Receipts & Payments Account for the period from 01.04.2008 to 31.03.2009**

Name of block	Opening balance	Fund received	Bank interest	Total available fund	Suballotment	Skilled & semiskilled wages	Unskilled wages	Special Media Campaign & Training expenses	Materials	Worksite facilities	Administrative & Printing expenses	Loan to other districts	Total expenditure	Closing balance
Gram Panchayats	807.35	6703.39	19.24	7529.99	0.00	198.15	4307.62	0.00	1754.92	0.00	112.12	0.00	6372.80	1157.19
Other Govt. Departments	68.31	67.63	0.00	135.94	0.00	0.00	93.99	0.00	0.00	0.00	0.87	0.00	94.86	41.08
Blocks	277.27	603.47	5.50	886.24	80.59	16.80	227.98	0.00	328.84	0.00	100.54	0.00	754.75	131.49
DPC	319.85	11117.37	45.67	11482.89	7293.90	0.00	0.00	0.00	0.00	0.00	37.03	2000.00	9330.94	2151.95
District	1472.78	11117.37	70.41	12660.56		214.95	4629.59	0.00	2083.76	0.00	250.56	2000.00	9178.85	3481.71

**DPC suballotment during the period :**

To Pradhan	6622.81
To Programme Officer	603.47
To Line Departments	67.63
<b>Total suballotment</b>	<b>7293.90</b>

Utilisation % **67.34%**

**Wangyel Zimba** WBCS (Exe)

Additional District Program Coordinator, NREGA, Jalpaiguri  
& Additional Executive Officer, Jalpaiguri Zilla Parishad

**ADPC, NREGS CELL**  
&  
**AEO, Jalpaiguri Zilla Parishad**

(Signature of Chartered Accountant with Seal)

Name in Full- Sutirtha Tarafder  
Membership No.060986



# NREGA-WEST BENGAL

JALPAIGURI DISTRICT

## Gram Panchayat performance (Blockwise)

Name of Gram Panchayat	Opening balance	Fund received from Zilla Parishad	Fund received from Blocks	Misc. Receipts	Total available fund	Skilled & semiskilled wages	Unskilled wages	Materials	Contingency	Worksite facilities	Total expenditure	Closing balance
SADAR	64.97	393.95	18.12	1.90	478.95	10.65	289.40	64.12	7.09	0.00	371.25	107.70
RAJGANJ	30.47	364.93	15.14	1.11	411.65	9.56	284.14	65.72	3.39	0.00	362.82	48.83
MAYNAGURI	60.81	629.29	0.00	2.06	692.16	21.01	461.96	129.78	7.83	0.00	620.58	71.57
DHUPGURI	76.61	831.22	14.78	1.81	924.42	17.98	451.49	253.38	12.62	0.00	735.47	188.95
MAL	103.79	478.65	0.00	2.88	585.32	11.78	332.08	121.24	5.15	0.00	470.25	115.07
MATTALI	43.33	295.68	0.00	0.91	339.93	10.52	253.75	58.97	5.37	0.00	328.60	11.32
NAGRAKATA	14.52	410.70	0.00	0.52	425.74	9.90	271.78	76.81	2.51	0.00	361.01	64.72
FALAKATA	49.90	316.45	0.00	1.84	368.19	5.64	151.50	84.09	4.46	0.00	245.70	122.50
MADARIHAT	24.51	725.50	11.35	0.70	762.06	25.71	343.27	263.67	9.16	0.00	641.81	120.25
KALCHINI	119.73	612.56	19.28	1.59	753.17	28.52	450.82	172.55	17.24	0.00	669.13	84.03
APPD-I	88.91	351.01	0.00	1.76	441.67	8.44	209.98	86.04	12.03	0.00	316.49	125.19
APPD-II	57.46	386.36	0.00	1.47	445.29	12.76	295.57	90.20	7.10	0.00	405.63	39.67
KUMARGRAM	72.34	826.49	1.92	0.72	901.46	25.68	511.89	288.34	18.15	0.00	844.06	57.40
<b>TOTAL</b>	807.35	6622.81	80.59	19.24	7529.99	198.15	4307.62	1754.92	112.12	0.00	6372.80	1157.19

Wangyel Zimtha WBCS (Exe)

Additional District Program Coordinator, NREGA, Jalpaiguri  
& Additional Executive Officer, Jalpaiguri Zilla Parishad

**ADPC, NREGS CELL**

**&  
AEO, Jalpaiguri Zilla Parishad**

(Signature of Chartered Accountant with Seal)

Name in Full- Sunitra Tarafder  
Membership No.060986



## Block performance

Name of block	Opening balance	Fund received from Zilla Parishad	Misc Receipts & Bank interest	Total available fund	Subalotment to GPs/ Line Deptt.	Skilled & semiskilled wages	Unskilled wages	Materials	Worksite facilities	Administrative expenses	Total expenditure	Closing Balance
SADAR	54.02	26.92	1.31	82.25	18.12		37.29			1.26	56.67	25.58
RAJGANJ	7.11	9.70	0.22	17.03	15.14					1.06	16.20	0.82
MAYNAGURI	38.74	24.91	0.41	64.06	0.00	0.15	14.34	26.54		10.18	51.20	12.86
DHUPGURI	21.52	133.27		154.79	14.78	0.26	43.74	90.59		2.07	151.45	3.34
MAL	20.98	47.65	0.39	69.02	0.00	0.03	13.09	23.21		11.83	48.16	20.86
MATIALI	26.86	57.27	0.39	84.51	0.00	2.01	16.34	43.03		7.76	69.14	15.38
NAGRAKATA	17.03	74.22	0.16	91.41	0.00	3.54	11.29	64.77		8.54	88.14	3.27
FALAKATA	8.47	14.46	0.87	23.80	0.00					6.58	6.58	17.22
MADARHAT	18.03	52.34	0.47	70.84	11.35		10.98	28.91		17.12	68.37	2.46
KALCHINI	9.59	53.67	0.69	63.95	19.28	3.20	26.00	0.00		2.14	50.63	13.33
APD-I	11.39	24.37	0.19	35.96	0.00	2.08	15.32	4.25		8.15	29.80	6.15
APD-II	38.58	6.67	0.22	45.47	0.00	3.22	21.07	8.71		10.17	43.17	2.30
KUMARGRAM	4.96	78.01	0.16	83.13	1.92	2.31	18.52	38.82		13.67	75.24	7.90
<b>TOTAL</b>	<b>277.27</b>	<b>603.47</b>	<b>5.50</b>	<b>886.24</b>	<b>80.59</b>	<b>16.80</b>	<b>227.98</b>	<b>328.84</b>	<b>0.00</b>	<b>100.54</b>	<b>754.75</b>	<b>131.49</b>

*(Handwritten signature)*

**Wangyel Zimba** WBCS (Exe)  
 Additional District Program Coordinator, NREGA, Jalpaiguri  
 & Additional Executive Officer, Jalpaiguri Zilla Parishad

**ADPC, NREGS CELL**  
 &  
**AEO, Jalpaiguri Zilla Parishad**

(Signature of Chartered Accountant with Seal)

Name in Full: Sutirtha Taradter  
 Membership No.060986



*(Handwritten signature)*


**Audit Report for the year 2008-09**

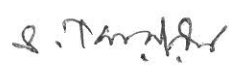
**DISTRICT NREGA CELL, JALPAIGURI  
WEST BENGAL**

**Balance Sheet As On 31st March'2009**

<b>Capital Fund And Liabilities</b>	Rs. in Lakhs
1.Accumulated Fund	
Opening Balance	1484.30
Add/Deduct Balance Transferred	
From Income &	
Expenditure Account + / -	2010.26
Closing Balance	3494.56
2.Current Liabilities	
(i) Payment on account of temporary transfer of funds from other schemes (if approval is taken from Ministry of Rural Development)	0.00
(ii) Outstanding Expenses / Payables	0.00
(iii) Any other liability	0.00
<b>Total</b>	<b>3494.56</b>
<b>ASSETS</b>	Rs. in Lakhs
1 Fixed Assets	
(i) Vehicles	0.00
(ii) Furniture & Fixture	0.84
(iii) Office Equipment	0.00
(iv) Computers & Peripherals	11.61
(v) Library Books	0.00
(vi) Others	0.40
2 Current Assets & Advances	
(i) Stock	0.00
(ii) Temporary Transfer of Funds to other Schemes recoverable	
(iii) Closing Balance	0.00
(a) Cash in hand	0.00
(b) Cash at Bank	3481.71
© Account Receivables and Advances recoverable	
(i) BDOs	0.00
(ii) Implementing Agencies	0.00
(iii) Other Agencies(GPs)	
(iv) Staff	0.00
(v) Suppliers	0.00
<b>Total</b>	<b>3494.56</b>

Certified that assets amounting to Rs. 1.33 lakhs were created during the year.

  
(Signature of AEO with seal)  
Name in full - Wangyel Zimba  
ADPC, NREGA, Jalpaiguri & AEO, Jalpaiguri Zilla Parishad  
Telephone No.- 03561- 231109

  
(Signature of chartered Accountant with seal)  
Name in full-SUTIRTHA TARAFDER  
Membership No.. 060986  
Telephone No.9434603946

**ADPC,NREGS CELL**  
&  
AEO, Jalpaiguri Zilla Parishad



**Audit Report for the year 2008-09**

**DISTRICT NREGA CELL, JALPAIGURI  
WEST BENGAL**

**Income and Expenditure Account for the period 1st April'2008 to 31st March'2009**

Expenditure	Rs. in Lakhs	Income	Rs. in Lakhs
1. Scheme works Expenditure		1. Grants in Aid/subsidy received from	
(i) DPC	0.00	(a) Central Govt.	10955.63
(ii) PO & BDOs	573.62	(b) State Govt.	161.74
(iii) GramPanchayats	6260.68	© Other Agencies	
(iv) Line Departments	93.99		
		(2) Interest received during the year from the Bank Accounts Received during the year Add accrued during the year.	
2. Administrative & Printing Exp.		(i) DPC	45.67
(i) DPC for recurring	35.36	(ii) PO & BDOs	5.50
(ii) PO & BDOs	100.54	(iii) GramPanchayats	19.24
(iii) GramPanchayats	112.12	(iv) Line Departments	0.00
(iv) Line Departments	0.87		
		3. Refund of unutilized subsidy by the Bank	
3. Audit Fees*	0.35		
		4. Miscellaneous Receipt	
Fund transferred to 5 districts	2000.00	5. Excess Expenditure carried over to Balance sheet.	
4. Special Media Campaign & Training expenses			
6. Excess of Income over Expenditure carried over to the Balance sheet.	2010.26		
	11187.78		11187.78

(Signature of AEO with seal)  
Name in full - Wangyel Zimba  
ADPC, NREGA, Jalpaiguri & AEO, Jalpaiguri Zilla Parishad  
Telephone No.- 03561- 231109

**ADPC, NREGS CELL  
&  
AEO, Jalpaiguri Zilla Parishad**

(Signature of Chartered Accountant with seal)  
Name in full-SUTIRTHA TARAFDER  
Membership No.. 060986  
Telephone No.9434603946



**Audit Report for the year 2008-09**

**DISTRICT NREGA CELL, JALPAIGURI  
WEST BENGAL**

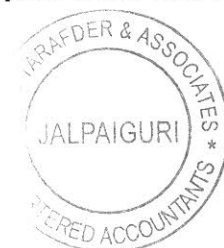
**Receipt & payment Accounts for the Period 1st April'2008 to 31st March'2009**

Receipt	Rs. in Lakhs	Payment	Rs. in Lakhs
1. Opening balance		1. Advances given by DPC to :	
(i) DPC	319.85	(i) PO & BDOs	603.47
(ii) PO & BDOs	277.27	(ii) GramPanchayats	6622.81
(iii) GramPanchayats	807.35	(iii) Line Departments	67.63
(iv) Line Departments	68.31	(iv) Other Agencies	
2. Receipt of Grants/Subsidy		2. Advances given by PO & BDOs to :	
(i) Central Government	10955.63	(i) To Gram Panchayats	80.59
(ii) State Government	161.74	(ii) To others(if any) Line Departments	0.00
(iii) Other Agencies			
3. Receipt by transfer of Grants from other schemes (if approval is taken from Ministry of Rural Development)		3. Audit Fees	0.35
4. Interest received from Banks		4. Special Media Campaign & Training Expenses :	
(i) By DPC	45.67	(i) DPC	
(ii) By PO & BDOs	5.50		
(iii) By Gram Panchayats	19.24		
(iv) Line Departments	0.00		
5. Recovery of advance from DPC :		SCHEME EXPENDITURE	
i) from PO & BDOs	603.47	(i) DPC	0.00
ii) from Gram Panchayats	6622.81	(ii) PO & BDOs	573.62
iii) from Line Departments	67.63	(iii) GramPanchayats	6260.68
iii) From Other Agencies		(iv) Line Departments	93.99
6. Recovery of advance from PO & BDOs:		6. Administrative & Printing Expenses	
Gram Panchayats	80.59	(i) DPC for Recurring expenses	35.36
Line Departments	0.00	DPC for Non- recurring expenses	1.33
		(ii) PO & BDOs	100.54
		(iii) GramPanchayats	112.12
		(iv) Line Departments	0.87
7. Miscellaneous		7. Grant in Aid transferred to any other scheme(if allowed)	
		Fund transferred to 5 Districts	2000.00
		Vide No-1996/5-RD/NREGA/18F-03/07 dated-19/03/2009	
		8. Closing balance :	
		(i) DPC	2151.95
		(ii) PO & BDOs	131.49
		(iii) GramPanchayats	1157.19
		(iv) Line Deptts	41.08
<b>Total</b>	<b>20035.05</b>	<b>Total</b>	<b>20035.05</b>

(Signature of AEO with seal)  
Name in full - Wangyel Zimba  
ADPC, NREGA, Jalpaiguri & AEO, Jalpaiguri Zilla Parishad  
Telephone No.- 03561- 231109

**ADPC, NREGS CELL  
&  
AEO, Jalpaiguri Zilla Parishad**

(Signature of chartered Accountant with seal)  
Name in full-SUTIRTHA TARAFDER  
Membership No.. 060986  
Telephone No.9434603946





**DISTRICT NREGS CELL , JALPAIGURI**

**BANK RECONCILIATION STATEMENT as on 31-03-2009**

UBKGB, JALPAIGURI, A/C-21001

PARTICULARS	Rs.
Balance as per Cash Book	25161361.00
Balance as per Bank Pass Book	<u>25161361.00</u>

CBI, JALPAIGURI, A/C-3007584055

PARTICULARS	Rs.
Balance as per Cash Book	18108908.00
Add:- <u>Cheque issued by DRDC not yet encashed</u>	
Cheque No.                      Date	Amount Rs.
74187                              20/09/2007	840.00
74217                              4/10/2007	42118.00
Balance as per Bank Pass Book	<u>18151866.00</u>

SBI, JALPAIGURI, A/C- 11188173046

PARTICULARS	Rs.
Balance as per Cash Book	171924514.22
Add:- <u>Cheque issued not yet encashed</u>	

Cheque No.	Date	Amount Rs.
305935	12/1/2009	417840.00
305951	27/01/2009	40000.00
366035	13/03/2009	1010000.00
366037	13/03/2009	1414000.00
366050	23/03/2009	1212000.00
366056	23/03/2009	505000.00
366057	23/03/2009	505000.00
366060	23/03/2009	505000.00
366061	23/03/2009	505000.00
366065	24/03/2009	272.00
366071	30/03/2009	43860.00
366073	30/03/2009	6115.00
366076	31/03/2009	2700.00
366077	31/03/2009	300.00
366078	31/03/2009	3368.00
366079	31/03/2009	763.00
366080	31/03/2009	412.00
366081	31/03/2009	3455.00
		<u>6175085.00</u>
		<u>178099599.22</u>

Add:- <u>Cheque issued by DRDC not yet encashed</u>			
Cheque No.                      Date		Amount Rs.	
0804916                          20/04/2006		650.00	
60993                              19/12/2007		1000.00	
60995                              Do		1000.00	
60996                              Do		1000.00	3650.00
Balance as per Bank Pass Book			<u>178103249.22</u>

Cash at Bank as per Cash Book :-		Amount Rs.
UBKGB		25161361.00
CBI		18108908.00
SBI		171924514.22
		<u>215194783.22</u>

