e-FMS

ACCOUNTS
&
RECOINCILIATION
MANUAL

CHAPTER 1
MANAGEMENT OF BOOKS OF ACCOUNTS UNDER e-FMS

❖ GP, Block and District level:

NREGASoft maintains electronic account of each unit of expenditure. The receipts includes opening balance, receipts from Centre/state/district, refund due to fail transactions in e-FMS, misc. receipts like interest earned etc. The payment includes payment on muster rolls(wage component),bill/voucher/skilled wage/semi skilled wage(material component) and bill/voucher/salary(admn. Expenditure). For e-FMS locations under MGNREGA books of A/c's are being generated electronically through NREGASoft based upon the transactions. There are no manual maintenances of accounts under e-FMS.

However, in case if a unit of expenditure[1] is required to maintain records in physical form (paper) for the purpose of maintenance of registers, then in such case the printout of the books of A/c's which are being generated through NREGASoft as report may be first stamped and signed by the competent authority and placed in the file for future use / Audits.

The electronics Books of Accounts generated automatically through NREGASoft based upon transaction will bring uniformity in management of book of

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[1]Unit of expenditure is the administrative unit (viz. GP/ block, districts and State) authorizing the payments.

accounts all across the country. It will also facilitate financial analysis of real time data at each level of expenditure for necessary budget control.

Following books of account are generated at each level of expenditure:-

    I.   **Cash Book**

    II.   **General Ledger**

    III.   **Financial Reports**

1. Cash Book management and its reconciliation:

- Cash Book contains all cash receipts and payments, including bank deposits and withdrawals. Entries in the cash book are then posted into the general ledger.

- In e-FMS the fund is located at centralized place at State/District level and involves decentralized utilization by unit of expenditure.

- The cashbook is generated by NREGASoft automatically by capturing the following information:

  a) S No.:

  b) Date:

  c) Voucher No.:

  d) FTO number:

  e) Particulars: Debit particulars and/or Credit particulars.

  f) Amount of Credit:

  g) Amount of Debit:

  h) Balance Amount:

- For generating cash book the notional debit and credit entry is made to arrive at the balances.

- The above said notional **debit entry** is made automatically by NREGASoft which is triggered immediately after the FTOs are authorized by both the signatories using their respective DSCs.

- The above said notional **credit entry** is made automatically by NREGASoft which is triggered immediately after the FTOs are authorized by both the signatories using their respective DSCs.

- The cash book is generated day wise and month wise. This may also be generated for a particular period using NREGASoft reports.

- The cash book will be generated for each unit of expenditure separately and will include day wise receipts and payments.

- The cash book is periodically reconciled with the bank statements as an internal method of auditing. The e-FMS bank account statement will be shared by banks through an automated system with the NREGASoft to reconcile the cash book generated by NREGASoft with the bank statement. The reconciliation is discussed in more detail in chapter 2.

- The format of Cash book generated using NREGASoft is as follows:

Cash Book(As on Date:ddmmyyTime: hh:minHrs)

GP Name: ABC
Period from ddmmyy Toddmmyy

SNo	Date	Voucher No	Particulars	FTO No.	Debit	Credit	Balance
1.	ddmmyy	-	Opening Balance	-	-	-	0
2.	ddmmyy		Funds from eFMS A/c		xx	0	xx
3.	ddmmyy		Material payment • Work Id:- • GP Nm:- • To:-		0	xx	0
4.	ddmmyy		Funds from eFMS A/c		xx	0	xx
5.	ddmmyy		Admin Exp. (Salary) • Accountant:-Nm • DEO:- Nm		0	xx	0
6.	ddmmyy		Funds from eFMS A/c		xx	0	xx
7.	ddmmyy		Wage Payment • Work Id:- • GP Nm:- • Skilled:- • Unskilled:- • Additional Wages: • Compensation for delayed payment:-		0	xx	0
N.	ddmmyy		Closing Balance				0

Name of the Official:

Designation of the Official:

Signature with Stamp/seal:

Date:

2. **General ledger:**

- For generating general ledger the classification prescribed by the GOI need to be adopted for wages, material and Administrative Expenditure.

- While generating FTOs, the NREGASoft will capture the information like date, particulars, purpose, sub-head and voucher number.

- The periodicity of general ledger is day wise and month wise.

- It shall be generated at the unit of expenditure, like GP, Block and district level. A consolidated general ledger at block level can be generated by consolidating GP ledger. Similarly consolidated general ledger at district level can be generated by adding up General ledger of block level.

- The proforma of General ledger generated sub-head wise as follows:

General Ledger(As on Date:ddmmyyTime: hh:minHrs)
Administrative Expenses
Salary Payment

GP Name: ABC
Period from ddmmyy TO ddmmyy

SNo	Date	Voucher No	Particulars	FTO No.	Debit	Credit	Balance
1.	ddmmyy	-	Opening Balance	-	-	-	0
2.	ddmmyy		Funds from eFMS A/c		0	xx	xx
3.	ddmmyy		Admin Exp. (Salary) • Accountant:-Nm • DEO:- Nm		xx	0	0
N.	ddmmyy		Closing Balance				0

Name of the Official:
Designation of the Official:
Signature with Stamp/seal:
Date:

3. **Financial Report :**
   - The financial reports are generated by NREGASoft based upon data available in cashbook and General ledger including opening and closing balances.
   - It will be generated at each unit of expenditure.
   - The consolidated registers at block and district level is automatically prepared by NREGASoft by adding up of the expenditure of GPs/line deptt. and blocks/line deptt. respectively.
   - Financial report format has been detailed in annexure-3.

❖ <u>State level books of Accounts:</u>
   - For analyzing the pattern of expenditure and to exercise budget control, financial reports are generated by NREGASoft by consolidating General ledger and financial reports of districts.
   - This will enable in generating of consolidated general ledger and financial report for entire state.
   - These figures of expenditure and receipts may be compared with statutory audit figures.

CHAPTER 2:
RECONCILIATION

In order to bring the financial accountability and transparency for all the e-payments made using the e-FMS module of NREGASoft, the reconciliation of accounts is essential.

The reconciliation shall be done day wise and month wise for all payments done under e-FMS and for the purpose reconciliation the paid FTOs shall be the criteria.Daily reconciliation of FTOs must be done using the reconciliation reports in NREGASoft at each level (GP, Mandal/Block level, district level and state level). In case if new reports are required States must request to MoRD for the same.

In the e-FMS system reconciliation must be done for the following:

A. Number of FTOs generated through NREGASoft with Number of FTOs processed by financial institution (e.g. Banks/Post Offices).

B. Reconciliation of total amount of each and every single transaction in a FTO sent from NREGASoft to financial institutions.

Step-I:-

- The reconciliation of withdrawals in the e-FMS (NREGASoft) is an automatic system driven process.

- The FTOs are sent to the debtor Banks centrally (Districts and State level) for making payments to the beneficiaries.

    a) The FTOs (with several transactions) sent to the Banks through NREGASoft SFTP Server are reconciled with the response files of the Banks

    b) The Banks send response files for each and every transaction in a FTO date wise to the NREGASoft SFTP Server which will be matched against the FTOs pushed for payment from NREGASoft. Bank give response after actual credit in case of intrabank transactions and pre and post to credit in case of interbank (NEFT/RECS) transactions.

    c) NREGASoft also keep a copy of each FTO sent to bank for future use.

- NREGASoft generate a "FTO Rejection Report" to monitor the FTOs or transactions which have been rejected. This report has a complete audit trail of the rejected transactions from the time of preparation of FTOs until they have been finally processed and rejected. After taking corrective action such rejected transactions must again be processed and pushed to banks for payments. The systems keeps track of when these transactions are processed again and finally credited by the financial institution.

Step-II:-

- The second level of reconciliation at each level of expenditure for total amount in a particular day/month must be done by taking the expenditure from the view statements of the e-FMS account in the banks.

- This can also be done automatically as the system already contains the response files of the Bank and FTOs pushed to the banks for Payments.

- *The proforma of Central Fund reconciliation are as follows:*

A. DAILY CASH BOOK

Daily Cash Book for the month MAY, 2012											
		Credits				Debits					
DATE MM/DD/YY	OB as per Cash Book	FTOs send by NREGASoft		Transfers to other banks		Rejected FTOs		Fund Received		CB AS PER Cash Book	Sign
		No.of FTOs	Amount (Rs.)	Amount	Remarks	No.of FTOs	Amount (Rs.)	Amount (Rs.)	Remarks		
1	2	3	4	5	6	7	8	9	10	11=2-4-5+8+9	
Total:-											

B. MONTHLY CASH BOOK

SNO	PARTICULARS	AMOUNT (Rupees)
1	Opening Balance	
2	**Receipts:-**	
	(i) Fund received	
	(ii) Interest Received during the Month	
	(iii) Rejected FTOs	
3	**Payments :-**	
	(i)FTO Payments	
4	**Closing Balance**	

Monthly Cash Book for the month MAY, 2012

C. DAILY BANK PASS BOOK

DATE MM/DD/YY	**O.B** as per Bank Pass Book	Debits				Credits						**C.B** as per Bank Pass Book
		Amount Dr. in Bank Statement		Transfers to other banks		Rejected FTO		Fund Received		Interest Received		
		No.of FTOs	Amount (Rs.)	Amount	Remarks	No.of FTOs	Amount (Rs.)	Amount	Remarks	Amount (Rs.)	Remarks	
1	2	3	4	5	6	7	8	9	10	11	12	13=2-4-5+9+11
Total: -												

Daily Bank Pass Book of e-FMS Bank Account (-A/C No.12345678 (SB)) for the month MAY, 2012

D. MONTHLY BANK PASS BOOK

Monthly Bank Pass Book of e-FMS Bank Account (A/C No.12345678 (SB)) for the month MAY, 2012		
SNO	**PARTICULARS**	**AMOUNT (Rupees)**
1	Opening Balance	
2	**Receipts:-**	
	(i) Fund received	
	(ii) Interest Received during the Month	
	(iii) Rejected FTOs	
3	**Payments :-**	
	(i)FTO Payments	
4	**Closing Balance**	

E. DAILY RECONCILIATION REGISTER: (CASHBOOK Vs. BANK PASSBOOK

DAILY RECONCILIATION REGISTER												
Date (dd/mm/yy)	Opening Balance			Total Receipts (Fund received + Interest Received + Amount of Rejected FTOs)			Total Payments (Amount of FTOs)			Closing Balance		
	As per Cash Book	As Per Bank Pass Book	Variance	As per Cash Book	As Per Bank Pass Book	Variance	As per Cash Book	As Per Bank Pass Book	Variance	As per Cash Book	As Per Bank Pass Book	Variance
1	2	3	4=2-3	5	6	7=5-6	8	9	10=8-9	11	12	13=11-12

Payment/debit in NREGASoft but not is Account Statement

S.No.	Transaction Date	Reference No	Job Card No	Amount(In Rs.)

Payment/debit in Account Statement but not is NREGAsoft

S.No.	Transaction Date	Reference No	Job Card No	Amount(In Rs.)

Credit in NREGASoft But not is Account Statement

S.No	Transaction Date	Reference No	Transaction Type	Amount(In Rs.)

Credit in Account Statement but not in NREGASoft

S.No	Transaction Date	Reference No	Transaction Type	Amount(In Rs.)

Role of reconciliation team

Payment/debit in NREGASoft but not is Account Statement : The reconciliation team at state/district may check the entry with bank for non reflection .This can be a case of delay I n the processing of transaction.

Payment/debit in Account Statement but not is NREGAsoft : The team may check with bank and find out the details of that transaction and take necessary action with the bank.This can be a case of some deduction i.e. charges etc by bank or a wrong debit in the account.

Credit in NREGASoft But not is Account Statement : The team need to check the transaction with the actualk record . if found ,then it can be case of problem in crediting the e-FMS account because of various reasons or not enough amount in the account from where fund if coming to e-FMS account or there is a delay in actual transaction or credit in bank.

Credit in Account Statement but not in NREGASoft : The team may make a transfer entry into Nregasoft.

F. MONTHLY RECONCILIATION REGISTER: (CASH BOOK Vs.BANK PASS BOOK

DAY WISE/MONTH WISE- FOR STATE,DISTRICT,BLOCK or GP LEVEL					
S.No	**Particulars**	**Cash book**	**Bank Passbook**	**Variance**	**Remarks**
1	**Opening Balance**				
2	**Receipts:-**				
	(i) Fund received				
	(ii) Interest Received during the Month				
	(iii) Rejected FTOs				
3	**Payments :-**				
	(i)FTO Payments				
4	**Closing Balance**				

❖ Suggestive role & responsibility of each designated Officers at Block, District level and State Level

I. STATE LEVEL

1. Day wise:

a) The NREGASoft provides the day wise database of FTOs sent to the Nodal Banks[2] after final processing, comparing with FTOs paid (as per the response file of the Bank), and bank statement. The format is as follows:

DAY WISE / MONTH WISE REPORT FROM NREGASOFT –(STATE ,DISTRICT, BLOCK or GP LEVEL)									
For the month of :- _____									
Sl. No	Date	Bank Name	No. of FTOs sent to Nodal Banks		FTOs paid as per Bank response file		Variation		Reasons of variance
			No. of FTOs	Amount	No. of FTOs	Amount	No. of FTOs	Amount	
1	2	3	4	5	6	7	8	9	10

b) The Nodal Bank will furnish the details of each FTO paid in the format given below by every day evening in a Soft copy day wise.

DAY WISE REPORT FROM NODAL BANK Details of Transactions – View Statement					
Sl. No	FTO No	Date	Amount	Payment to whom	UTR No.
1	2	3	4	5	6

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[2]Nodal Bank is the bank holding the e-FMS account under MGNREGA.

c) The Banks will send the details of day wise Pass Book entries of debits and credits, consolidating the receipts and payments of that day in format below:

Day wise Report from Nodal Bank Daily Statement of Pass Book entries from Nodal Bank					
Date	Opening Balance	Receipts	Payments		Closing Balance
			No of FTOs	Amount	
1	2	3	4	5	6

d) NREGASoft will also furnish daily statement of bank transactions related to FTO in following format:

DAY WISE / MONTH WISE REPORT FROM NREGASOFT –(STATE ,DISTRICT, BLOCK or GP LEVEL)									
For the month of :- _____									
Sl. No	Date	Bank Name	No. of FTOs sent to Nodal Banks		FTOs paid as per Bank response file		Variation		Reasons of variance
			No. of FTOs	Amount	No. of FTOs	Amount	No. of FTOs	Amount	
1	2	3	4	5	6	7	8	9	10

e) The reconciliation team at State, HQ under the leadership of Finance Officer will compare above annexures (Annexure-I, II, III and IV) everyday duly posting them in a Register and find out the variations and reconcile the discrepancies day wise.

f) The reconciliation team at State, HQ shall be responsible for day wise reconciliation at state level and it shall be monitored by Finance officer.

2. **Month wise:-**

a) The NREGASoft will consolidate the day wise transactions shown in above formatsin order to prepare month wise statements.

b) The Nodal Bank/s shall consolidate day wise transactions of a month and furnish Month Bank Pass Book, duly certifying the balances.

c) The reconciliation team at State, HQ shall maintain cash book, duly posting debits and credits and arrive at the closing balances every month and compare the same with the Bank Pass Book entries furnished by the Nodal Bank and reconcile the differences / discrepancies.

II. DistrictLevel:-

Daywise:-

a) The NREGASoft will consolidate the information of FTOs paid day wise and Block wise, duly comparing with the payments of FTOs of the Bank view statement, and response file.The NREGASoft will consolidate the information for the purpose of FTO reconciliation at district level. District shall create a cell headed by Finance Manager to oversee the reconciliation process based upon the unique code of FTO.

b) The reconciliation Cell at District shall verify and identify the variation day wise and reconcile the variations by contacting the NREGASoft team and State Cell at State, HQ.

Month wise:-

a) The NREGASoft shall consolidate the information, month wise and furnish the same for the District team for further action on reconciliation and rectification.

b) All the day wise and month wise reports shall be bounded with cover page duly signed by competent authority and kept for Audit.

III. BlockLevel:-

Day wise:-

a) The Block shall maintain Block records of FTOs uploaded each day and comparing same with FTOs processed by the NREGASoft. For this purpose the NREGASoft shall give the list of FTOs processed each day with all details of FTOs to the Block in e-FMS reports (as already been done at present).

b) In addition to the above process, the NREGASoft will furnish the information giving full details of each FTOs and the Bank where the payment was made to the Block. The Block shall identify the variations and take measures for the rectification and clearance of the suspense Accounts.

Month wise:-

a) The NREGASoft will consolidate the day wise information of transactions of FTOs paid as per nodal bank and FTOs paid as per Bank Statement of payment bank and furnish to the Block for reconciliation.

All the District Program Coordinators must treat reconciliation as a top priority item and entrust to a reconciliation team headed by Finance Officer at District level and making Programme Officer responsible at each Block level. The DPC may be requested to monitor the progress and submit a report by 10th of every month without fail.

Check List before pushing the FTOs to the Banks for Payments:-

The following checks need to be exercised before pushing FTOs to the Banks.

I. The source of FTOs needs to be verified with ref. to IP address and DSKs.

II. The validity of DSKs for uploading FTOs need to be verified.

III. Availability of fund need to be verified in the banks before pushing of FTOs.

IV. The analysis of FTOS which are high expenditure items by the Competent Authority before authorizing the payment. The checks in respect of the wages, material& Admin.Expenditure may be formulated and exercised before pushing the FTOs for payments.

Limits against the FTO's Amount			
S.No	DESCRIPTION	PROGRAM/Level	AMOUNT LIMIT
1			
2			
N			

V. The bankers may be requested automate the process of payment without manual intervention by downloading and uploading.

VI. Sending of files in the encrypted form through a SFTP server sharing.

VII. Pushing the FTOs to the Banks with the Digital signature of the competent authority.

CHAPTER 3:
e-FMS ACCOUNTING MANUAL

I Principals of Financial Propriety

1.1Every Officer of the Scheme incurring or sanctioning expenditure shall be guided by the following principals of Financial Propriety:-

a) Every officer of the Scheme is expected to exercise the same vigilance in the respect of expenditure incurred out of the fund as a person of ordinary prudence would generally exercise in respect of expenditure of him own money.

b) The Expenditure shall not be prima facie more that the occasion demands.

c) No authority shall exercise its power of sanctioning expenditure or pass an order, which will be directly or indirectly to its own advantage.

d) The amount of allowance, remuneration and concession granted for meeting expenses of a particular type shall be so regulated that they shall not be a source of profit to the recipient.

e) No moneys shall be drawn from the Fund /Account unless the same are immediately required for disbursement.

f) Under no circumstances, shall any private funds(s) be mixed with office funds kept in the Cash chest or bank.

II. INTERNAL CONTROL:

2.1 Every Designated Authority shall be responsible for establishing a system of internal controls that will-

- Safeguard assets of the scheme.

- Promote operational efficiency

- Ensure that the financial transactions reflected in the accounting records are in accordance with the prescribed objectives of the Act and related rules and regulations and other applicable directives

- Assure the accuracy and reliability of data and assure proper upkeep, maintenance and regular updation of all accounting records with proper documentation support.

2.2 Some of the key controls that are required to be established and enforced by the Designated Authority are listed below:

a) All Disbursements must be made only by FTO under the Scheme. No cast transactions are permissible except in rare cases where minor petty amounts are obtained in the form of advances adjustments or as miscellaneous receipts. In such cases of exceptional cash receipts, the same should be recorded in the Bank book/Cash book and deposited in the Bank on the same day.

b) No FTOs shall be uploaded until the vouchers are prepared complete in all respects and accompanied with all supporting documents.

c) Bank reconciliation shall be completed by 5th of every month before finalization of Monthly Financial Report.

d) No payment shall be made on the basis of verbal approvals and only after proper approval by the competent authority. Proper record should be maintained in respect of cancelled FTOs.

e) Original invoices and payment vouchers and supporting documents should be marked "Paid" along with the FTO number and date of account classification so as to prevent their re-submission.

f) All transactions must be recorded on the same day on which, they actually occur and in the order of occurrence, as far as possible.

g) The bank book shall be closed daily and all entries attested by the specified designated authority.

h) Fixed assets and stock registers shall be established and maintained to provide an accurate records of assets and inventory at all times.

i) All statutory deductions as applicable shall be complied with and records to be maintained in respect of deductions and remittances of the same.

III. Roles of Finance & Accounts Officer

3.1 The Accounting Authority is the Primary Officer responsible not only for the programme implementation, but also for ensuring proper maintenance of accounts and for financial regularity of the transactions in accordance with the Government rules in force.

3.2 In discharge of their financial and accounting responsibilities, the Operational Manual has proposed a Finance Manager at the District Level and the State Levels. Finance Officer In-charge of e-FMS, in the office of DPC (District Level) shall assist the account authority at district level in discharge of their R&AO responsibilities

3.3 **The Key Functions of the Finance and Accounting Officers are three fold:**

a) As Accountant i.e., as the compiler of the accounts of the Scheme in the District, in accordance with the prescribed rules and procedures.

b) As an Internal Checker charged with the responsibility of apply standards pre-checks to all the financial transactions pertaining to the Scheme.

c) As Financial Adviser to the Accounting authority in all matters relating to Finance and Accounts, and to the application of Financial Rules.

IV. Utilization Certificates

4.1 Utilization Certificates shall be submitted by the District Programme Co-ordinate immediately after incurring 60% expenditure against the amount already released. The UC shall be accompanied with the following documents.

a) Audit Report for the previous year.

b) The Annual Financial Statements of the previous year duly certified by audit.

c) The cumulative financial report for the period upto which UC has been submitted.

d) Certificate of non-embezzlement of funds and Certificates of Compliance with the Provisions of the Act.

4.2 Utilization Certificate should be submitted in the formats prescribed by GOI from time to time. The DPC shall ensure that the opening and closing balances are shown in the Utilization Certificates and tallied both in Audit and UC. In case of any variation, the reasons for the same are to be explained with documentary support.

V. Closing of Accounts of the year:-

The Financial year terminates on the 31st March and actual cash transaction taking place after that date cannot be treated as pertaining to the previous year. While undertaking the formal closure of the previous financial year's transactions, the Accounting Authority shall ensure that the Bank Reconciliation is up-to-date.

VI. Monthly and Annual financial statements:-

The Financial Statements for the Scheme shall be prepared at the end of each month by every accounting authority. At the District Level, the Monthly Financial Report shall be generated for the District separately and for the District as a whole (including the Mandals/ Blocks, in the form provide in the Computerized accounting system) Such Monthly Financial Reports shall be

generated after completion of Bank Reconciliation in the computerized accounting system.

The Financial Report for the state office and the Sate as a whole shall be generated, verified and submitted by the NREGA- State office to the Chief Accounting Authority. The State officer while submitting a consolidated monthly financial report for the State as a whole shall also ensure that Bank Reconciliation statement have been duly completed by all the Districts and Mandal/Block accounting centers.

VII. Accounting Records to be maintained:

The following accounting records will be maintained.

a) **Vouchers with supporting documents**.

- For every payment made through FTO, the A/C staff at Mandal/Block & District level shall maintain sanction order, Vouchers with pass order of the authorized authority for audit.

b) **FTO Register**

- The FTOs are need to be uploaded only after making a physical entry in the register it will facilitate audit and reconciliation.
- Format:-
(i)Bank Book/Cash Book
Name of the Block/District

Date	Voucher No.	Particulars	FTO .NO.	Debit	Credit	Balance

(ii) FTO Register
Name of the Block/District

S.No	Date	FTO No.	Name of the Beneficiary	Amount (Rs.)

c) **General Ledger and sub-ledgers**

- It contains the Sub head wise classification of expenditure. The classification of expenditure is as per GOI instructions and these registers will be generated automatically in electronic form. These need to be printed out month wise bounded signed kept ready for audit. The proforma is enclosed below:

- Format – Name of the Block/District

Date	Particulars	Purpose	Voucher No	Cheque No	Debit	Credit	Balance

d) **Cheque book Register**

- Even though the entire fund transfer is electronic there would few exceptions where in the Programme Officer has to disburse the funds like payment of Statutory deductions like Income Tax, Professional Tax payments, electricity, Telephone bills need to be paid in the shape of cheque.

- Format:- Name of the Block/District.

Issue Date	FTO No.	Cheque No.	Cheque Date	Particulars	In Favor	Amount (Rs.)

e) Fixed Assets/Stock Register

- The Programmeofficer at G.P/Block/District shall procure Assets like Furniture, Computers and other assets which need to be maintained.

- Format:- Name of the Block/District

S.No	Particulars	Opening Stock	Procured during the Year	Stock As per Book	Issued During the	Balance
1	2	3	4	5	6	7=3+4+5-6
1	Computers					
2	Computer Tables					
3	Computer Chairs					
4	Office Table					
5	Chairs					
6	Printers					
7	UPS					
8	Water Coolers					
9	Small Almaras					
10	Digitial Camera					
11	Big Alamaras					
12	Fax Machine					
13	Printers					

f) Audit objection &Rectification Register

- The Accountant and Audit General of State will inspect each office and points objections which need to rectified the audit

register with the gist of objections and action taken need to be made.

- Format:- Name of the Block/District

Sl. No	Name of the Block/District	Nature of Observation	No.of Observations					
			Pointed	Amount	Rectified	Amount	Balance	Amounts
1	2	3	4	5	6	7	8	9

The formats for maintaining manual books and records shall be the same as the software format, whichever applicable.