

**GOVERNMENT OF MADHYA PRADESH,  
PANCHAYAT AND RURAL DEVELOPMENT DEPARTMENT,  
Madhya Pradesh State Tech e- Panchayat Society, Bhopal  
(A registered society under Panchayat and Rural Development Department)  
Regd. Off: O/o Commissioner, Panchayati Raj Directorate,  
1, Arera Hills, Oilfed Premises, Hoshangabad Road, Bhopal-462011.MP**

**Notice inviting Tender for Financial Audit &  
Concurrent Audit of all PRIs from reputed Chartered Accountant Firms**

Sealed Offers are invited from Category 1- Chartered Accountant firms not having any affiliations with foreign firms in any manner, in prescribed formats to conduct financial audit of PRIs for the FY 2011-12 and concurrent audit of PRIs for the FY 2012-13. This includes the State and District level devolution of funds to PRIs and other implementing agencies. The State has 10 divisions/ zones.

The tender document can be downloaded from the website: [www. mpprd.gov.in](http://www.mpprd.gov.in) or [www.nregs-mp.org](http://www.nregs-mp.org) and can submit it along with the demand draft of Rs. 5000/- (Rs. Five thousand only) towards cost of application failing which the bid will be rejected. The duly filled bid forms should be submitted along with an EMD of Rs. 1,00,000/- (Rs. One Lakh only) drawn in favour of **M.P State Tech e-Panchayat Society,Bhopal** through demand draft only up to **27 July 2012** by **03.00 PM at the above said Regd. Office address of MPSTEPS**. The technical bid will be opened on the same day at 03.30 PM in the presence of bidders/ representatives. The financial bid will be opened on **28 July 2012** at **03.00 PM**. The pre- bid meeting will be held on **10 July 2012** at **4.30 PM** at Development commissioner office, in meeting hall, Vindhyachal Bhawan. B wing, Bhopal. The Secretary, GoMP, Panchayat and Rural Development, Bhopal and ex-officio CEO, MPSTEPS reserves the right to accept or reject fully or partially the bids which is final and binding.

**Secretary,  
Panchayat & Rural Development  
and  
Ex-officio Chief Executive Officer,  
MPSTEPS**

**GOVERNMENT OF MADHYA PRADESH,  
PANCHAYAT AND RURAL DEVELOPMENT DEPARTMENT,  
Madhya Pradesh State Tech e- Panchayat Society, Bhopal  
(A registered society under Panchayat and Rural Development Department)  
Regd. Off: O/o Commissioner, Panchayati Raj Directorate,  
1, Arera Hills, Oilfed Premises, Hoshangabad Road, Bhopal-462011.MP**

**To**

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**Dear Sir,**

We invite the interested parties to submit the technical and financial bids for the services defined in the Scope of works along with the necessary bid forms, for the audit of PRIs. The work includes the financial audit of FY 2011-12 and monthly concurrent audit of 2012-13 of all the Panchayati raj Institution (PRI's). This includes the State and District level devolution of funds to all implementing agencies. The bids have to be submitted in the prescribed form and along with the necessary documents and drafts of EMD etc., on or before the last date of the submission of the tender. In case you need any further information may please contact Dr. Rajeev Saxena, JC,(Fin) NREGS at Cell: 9827238727; Mr. Manoj Srivastava, GM, MPSTEPS, Cell:9425010310 or Mr. Hafiz ur Rahaman, ACEO, MPSTEPS, Cell: 9406904786 or send by e-mail:t.ganeshkumar@mp.gov.in.

Encl: a.a

**Secretary,  
Panchayat & Rural Development  
and  
Ex-officio Chief Executive Officer,  
MPSTEPS**

## **Preliminary Information on the Tender Document**

The List of division/ zones is enclosed as Annexure-1

1. The purpose of this assignment is to  
Audit the books of accounts and financial statement of the Concerned District Panchayat including Janpad & Gram Panchayats and other implementing agencies including line department for which detailed TOR is attached.
2. The following documents are enclosed for submission of proposal :-
  - (a) Terms of reference (TOR) (Annexure -2)
  - (b) Supplementary information (Annexure -3)
  - (c) Technical Bid (Annexure -4)
  - (d) Financial Bid (Annexure -5)
  - (e) The information regarding PRI's of whole of the MP (Annexure -6)
3. In order to obtain any information the e-mail can be sent to [t.ganeshkumar@mp.gov.in](mailto:t.ganeshkumar@mp.gov.in)
4. The following information is flashed as below.

## **5. Background:**

The Panchayat and Rural Development Department, Madhya Pradesh wants to appoint an agency/agencies to establish a sustainable system and process to improve the audit and accounts system of the Panchayat through providing hands on support at the Gram Panchayat, Janpad, District and State level for having information of Panchayat accounts online for verification and monitoring of financial system. The appointed agency will provide hands on support to the Panchayati Raj Institution and other implementing agencies at all levels to improve the system of book keeping of accounts which will be available on line.

## **6. Objectives:**

- (a) The key objective is to improve the financial management and accounting system for Panchayat and Rural Development Department Programmes and Schemes in order to make the books of account available online at all the three tier of Panchayat. Also, to complete audit for all the three tiers for the financial year 2011-12 and to do concurrent audit for the financial year 2012-13.
- (b) The key purpose of this assignment is to develop strong financial/accounts management systems at the Panchayat level through facilitation, guidance and hands on support to the Panchayat at all three levels including developing system and process for accessing Panchayat accounts information for the verification and audit of the books of Panchayat accounts for the programmes and Schemes of Panchayat and Rural Development Department.
- (c) Besides yearly financial audit the overall objectives of concurrent Audit is to provide the management with independent assurance that (i) the internal controls established by management are designed appropriately and (ii) verify whether the overall financial management and arrangements including the system of internal controls as documented in the Accounting or other relevant Manuals (FMM), are in practice working effectively. In addition, it is expected that internal audit should play a role in assisting management in bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and Government processes.
- (d) Besides Panchayat & Rural Development Department and Social Justice Department the other Government programme funds are routed through Panchayat Raj Institutions will have to be audited. The list of Schemes of Panchayat & Rural Development Department and Social Justice Department and other govt. programmes can be viewed at Office of CEO MP STEPS, Bhopal.

## **7. Standards:**

The audit will be carried out in accordance with the Indian Standards + Panchayati Raj Act + Government of India + Government of Madhya Pradesh for the Professional Practice of Internal Auditing issued by the Institute of Chartered Accountants of India. The internal auditor should accordingly evaluate risk exposures relating to the unit's governance, operations and information systems, and plan the examination to detect indicators of fraud and corruption.

## 8. Scope of work and Task:

### (a) Work assignment for Financial Audit.

1. The fund has been utilized in accordance with the guidelines, directives, acts and rules framed by Govt. of India and State Govt. in this regard, with due economy, efficiency, effectiveness, financial propriety and transparency only for the purpose for which the fund was allocated.
2. Counterpart fund, if any, has been provided and used in accordance with the relevant provisions of the Act & Rules, with economy and efficiency, transparency only for the purpose for which they were provided.
3. There is no diversion of funds for others purposes and there is no case of fraud, embezzlement, theft and loss.
4. Goods and services have been procured in accordance with the provisions in the rules and orders
5. All necessary supporting documents, records and accounts have been kept in respect of scheme expenditure. Clear linkages exist between the books of account and reports presented to the District & Head Office.
6. The accounts have been prepared in accordance with Accounting standard of the scheme and give a true and fair view of the financial situation of the scheme at the end of the year. The accounts have been checked on reconciliation of fund transferred to council and reconciliation of fund transferred by Council to Zila Panchayat, and from Zila Panchayat to Janpad Panchayat/Gram Panchayat/ line departments and other implementing agencies and fund transferred from Janpad Panchayat to Gram Panchayat/Implementing agencies.
7. All the receipts and payments have been taken into accounts and taxes etc. have been deposited.
8. [A] Work assignment for district
  - (b) Receipt and Payment Accounts and Income Expenditure Accounts of Gram Panchayats, Other implementing agencies, Janpad Panchayats and Zila Panchayats.
  - (c) Scrutiny of Bank Reconciliation Statement of Gram Panchayat, Other implementing agencies, Janpad Panchayat and Zila Panchayat
  - (d) Consolidation of Janpad Panchayat Account. (All the Gram Panchayats under Janpad Panchayat + Janpad Panchayat including other implementing agency/ Line Departments.)
  - (e) List of advances, assets and liability.
  - (f) Consolidation of Zila Panchayat A/Cs. (All the Janpad Panchayats under Zila Panchayat plus Zila Panchayat office including other implementing agency/ Line Department.) including certification thereof.
  - (g) Balance sheet (Supported with relevant annexure.)
  - (h) Comments and observation of auditor on accounts and audit opinion.
  - (i) Any other financial norms which CA deems fit.

[B] Work assignment for State head office – (Council)

- (a) Receipt payment
- (b) Income Expenditure
- (c) Balance Sheet (Supported with relevant annexe.)
- (d) List of advances
- (e) Scrutiny of Bank Reconciliation Statement.
- (f) Consolidation of council accounts.
- (g) The consolidation of State head office and all district accounts.
- (h) Comments and observation of auditor on accounts and audit opinion.
- (i) Any other financial norms which CA deems fit.

**(b) Work assignment for Concurrent Audit.**

1. All the fund have been utilized in accordance with the guidelines, directives acts and rules issued by Govt. of India and State Govt., with due economy and efficiency and transparency only for the purpose for which the fund were provided.
  2. Counterpart fund, if any, have been provided and used in accordance with the relevant provisions of Act & Rules, with economy and efficiency and transparency only for the purpose for which they were provided.
  3. There is no diversion of funds for others purposes and there is no case of fraud, embezzlement, theft and loss.
  4. Goods and services have been procured in accordance with the provisions in the rules and orders issued by the DPC/ADPC Zila Panchayat and other agencies.
  5. Adequately handed over and used solely for their intended purposes and and exit protocols for work completion are followed.
  6. All necessary supporting documents, records and accounts have been kept in respect of scheme expenditure. Clear linkages exist between the books of account and reports presented to the District & Head Office.
  7. Provide management with evidence based feedback on adherence to procurement manual by authorities and procurement guidelines at operating levels
  8. All the transaction have been accounted for and the accounts have been prepared in accordance with Accounting standard of scheme and give a true and fair view of the financial situation of the scheme.
  9. Reconciliation of fund transferred by Government/Council to Zila Panchayat, fund transferred from Zila Panchayat to Janpad Panchayat/Gram Panchayat/ line department and other implementing agencies and fund transferred from Janpad Panchayat to Gram Panchayat/working agencies.
  10. Scrutiny of Bank Reconciliation Statement.
  11. Scrutiny of monthly squaring of accounts and advances
  12. Complete receipt payment, income expenditure trial balance and balance sheet etc of accounts along with comments.
  13. Any other financial norms which CA deems fit.
9. The selected agency needs to recruit qualified personnel at a given cluster of Gram Panchayat (one for 10 GP's), Block, District (Zila Panchayat) and State level (Panchayat and Rural Development, Social Justice Department and other government programmes) to provide hands on support to achieve the following results.

- (a) Good tracking of funds utilization: The tracking of whether funds were utilized for the purpose for which they were drawn by Gram Panchayat and the beneficiaries, would help to monitor actual funds utilization and put in corrective measures where needed.
- (b) Good Analysis of input/outcomes linkages: Funds tracking by inputs would also later allow comparison of outputs/outcomes with the inputs, thereby enabling an analysis of cost effectiveness of the activities undertaken by the Panchayat.
- (c) Open information sharing with constituents on programmes and fund utilization: Transparency and accountability to the constituents is critical to the success of Panchayat fund utilization for all the interventions. An open and transparent financial management is the key to achieving good governance at all PRI levels.
- (d) Staff mobilization: The agency will mobilize the competent personnel for the placement at cluster of Gram Panchayat, Janpad, District and State level to provide hands support on accounts and book keeping
- (e) Training and capacity building: The agency will provide the necessary training and capacity building to the concern personnel responsible for accounts and book keeping and also ensuring the accounts are maintained and available online.
- (f) Coordination: The agency will work closely with the set-up of the Panchayati Raj Institution including and other implementing agencies and at the State level Panchayat and Rural Development Department social justice department.
- (g) Software Development: In order to provide online accounts of the Panchayat, the appointed agency needs to develop software for tracking of Panchayat accounts at all levels (Panchayat, Block, Zila Parishad and State) and shall be available on online for verification and information. The agency will also be responsible to provide computer literacy and training enabling them to manage the Panchayat accounts online.
- (h) State level Audit: State level audit of different Schemes of Rural Development, Panchayat and Social Justice and other government programmes. The firm selected for Bhopal Zone will also carry audit of state HQ and consolidation of all districts and state level nodal office (HQ) accounts if required.
- (i) The auditors shall extend all necessary cooperation to the statutory auditor and if required they may have to submit the information in the formats as suggested by the department.
- (j) The auditor shall submit necessary details as required.

10. Submission of offer: -

- (a) Technical bid proposal along with the DD towards EMD for Rs. 1,00,000/- (Rs. One lakh only) drawn in favour of **M.P. State Tech e-Panchayat Society, Bhopal** payable at **Bhopal**, should be enclosed in the "Technical bid for financial audit 2011-12 and Concurrent audit 2012-13" in the envelop 'A'. The financial proposal should be submitted in another separate sealed envelope "B" marked as "financial bid for financial audit 2011-12 and Concurrent audit 2012-13". **These two envelopes "A&B" should be sealed and kept in a bigger envelope marked as "Proposal for financial audit 2011-12 & concurrent audit 2012-13"** which will be opened on **27.07.2012** in presence of bidders/ representatives at **03.00 PM at the office of MPSTEPS**. The technical bids of the firms will be opened first and it will be evaluated by the committee and the firms qualify in the technical bid only their financial bid **will be opened on 28.07.2012 at 03.00 PM at MPSTEPS office**, in the presence of bidders/ representatives who will be present. The decision of Chief Executive Officer MP STEPS in this regard will be final and no queries will be entertained.
- (b) Bid validity should be valid for 90 days from the date of submission of offer.
- (c) Please note that the cost of preparing proposal including visits to the any of the office is not reimbursable.
- (d) Please note that the remuneration which you shall receive from this contract will be subject to normal tax liability in India and TDS will be done.
- (e) Chartered Accountant firms may bid for only one time. The firm must have government auditing experience, otherwise the bid will be rejected. The firm must give its general profile also.
- (f) Chief Executive Officer MP STEPS reserves the right to reject any bid without giving any explanation and in this regard no correspondence shall be made by firms.

**Enclosures:**

- Annexure 1 List of Divisions.
- Annexure 2 Terms of Reference (TOR).
- Annexure 3. Supplementary information.
- Annexure 4. Technical Bid.
- Annexure 5 Financial Bid.
- Annexure 6 The information regarding PRI's of whole of the MP.



## List of Division / Zones

Annexure – I

Zone Number	Name of Division	Name of Districts	Number of GP
1	2	3	
1	CHAMBAL	BHIND *	447
		MORENA*	489
		SHEOPUR *	226
	<b>Total</b>		<b>1162</b>
2	GWALIOR	ASHOK NAGAR *	332
		DATIA*	281
		GUNA *	425
		GWALIOR *	300
		SHIVPURI *	615
	<b>Total</b>		<b>1953</b>
3	SAGAR	CHHATARPUR *	558
		DAMOH *	461
		PANNA *	395
		SAGAR *	760
		TIKAMGARH *	459
	<b>Total</b>		<b>2633</b>
4	REWA	REWA *	827
		SATNA *	703
		SIDHI *	401
		SINGRAULI *	316
	<b>Total</b>		<b>2247</b>
5	SHAHDOL	ANUPPUR *	282
		DINDORI *	364
		SHAHDOL *	392
		UMARIA *	234
	<b>Total</b>		<b>1272</b>
6	JABALPUR	BALAGHAT *	693
		CHHINDWARA *	808
		JABALPUR *	542
		MANDLA *	493
		KATNI *	409
		NARSINGHPUR *	457
		SEONI *	645
	<b>Total</b>		<b>4047</b>
7	BHOPAL	BHOPAL *	202

		RAISEN *	502
		RAJGARH *	627
		SEHORE *	499
		VIDISHA *	580
		<b>Total</b>	<b>2410</b>
8	NARMADAPURAM	BETUL *	558
		HARDA *	211
		HOSHANGABAD *	428
		<b>Total</b>	<b>1197</b>
9	UJJAIN	DEWAS *	497
		MANDSAUR *	441
		NEEMUCH *	239
		RATLAM *	419
		SHAJAPUR *	554
		UJJAIN *	612
		<b>Total</b>	<b>2762</b>
10	INDORE	ALIRAJPUR *	288
		BARWANI *	417
		BURHANPUR *	167
		DHAR*	762
		INDORE *	335
		JHABUA *	376
		KHANDWA*	423
		KHARGONE *	600
		<b>Total</b>	<b>3368</b>

**Terms of Reference**

**1. Background:**

The Panchayat and Rural Development Department, Madhya Pradesh wants to appoint an agency/agencies to establish a sustainable system and process to improve the audit and accounts system of the Panchayat through providing hands on support at the Gram Panchayat, Janpad, District and State level for having information of Panchayat accounts online for verification and monitoring of financial system. The appointed agency will provide hands on support to the Panchayati Raj Institution at all levels to improve the system of book keeping of accounts which will be available on line.

**2. Key Skills and Qualification for Agency:**

**2.1** Empanelled with CAG and good track record of providing hands on services on financial accounts with good knowledge and understanding of the functioning and roles of the Panchayati Raj Institutions.

**2.2** Proven experience in delivering financial services such as book keeping, accounting and financial management capacity-building of institutions.

**2.3** Proven capability to provide hands on support to organization on financial management practices.

**2.4** Excellent Hindi language skills and working knowledge of English language is essential.

**2.5** An understanding and knowledge of the Government of Madhya Pradesh's Panchayati Raj Act, Rules and Institutional arrangements.

**2.6** Drafting, communication and interpersonal skills and team planning and working will be required.

**2.7** Strong and robust HR wing to support operations at field level.

**3. Objectives:**

**3.1** The key objective is to improve the financial management and accounting system for Panchayat and Rural Development Department Programmes and Schemes in order to make the books of account available online at all the three tier of Panchayat. Also, to complete audit for all the three tiers for the financial year 2011-12 and to do concurrent audit for the financial year 2012-13.

**3.2** The key purpose of this assignment is to develop strong financial/accounts management systems at the Panchayat level through facilitation, guidance and hands on support to the Panchayat at all three levels including developing system and process for accessing Panchayat accounts information for the verification and audit of the books of Panchayat accounts for the programmes and Schemes of Panchayat and Rural Development Department, Social Justice Department and other Government Programmes.

- 3.3** The overall objectives of audit is to provide the management with independent assurance that (i) the internal controls established by management are designed appropriately and (ii) verify whether the overall financial management and arrangements including the system of internal controls as documented in the Accounting or other relevant Manuals (FMM), are in practice working effectively. In addition, it is expected that internal audit should play a role in assisting management in bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and Government processes.

#### **4. Standards:**

The audit will be carried out in accordance with the Indian Standards + Panchayati Raj Act + Government of India + Government of Madhya Pradesh for the Professional Practice of concurrent auditing issued by the Institute of Chartered Accountants of India. The internal auditor should accordingly evaluate risk exposures relating to the unit's governance, operations and information systems, and plan the examination to detect indicators of fraud and corruption.

#### **5. Levels of working:**

**Cluster level:** (2300 positions approximately) A cluster will usually consist ten Gram Panchayats in a Block and the person who will be providing hands on support on a full time basis to the Panchayats will be either an intermediate CA intern or a trained commerce graduate having good computer literacy and ability to reside and work in the remote areas of the State and tour and visit the cluster area intensively.

**5.1 Janpad (Block) level:** (313 positions) CA Article trainee.

**5.2 Zilla level:** (50 positions) Chartered Accountant having at least 5 years of experience.

**5.3 State level:** A team leader who will be a CA (Chartered Accountant) having at least 15 years of experience in audit and account with three supporting staff having at least 5 years of work experience in accounts and audit including computer knowledge and skill to manage online accounts.

#### **6. Scope of work and Task:**

##### **6.1 Work assignment for Financial Audit.**

1. The fund has been utilized in accordance with the guidelines, directives, acts and rules framed by Govt. of India and State Govt. in this regard, with due economy, efficiency, effectiveness, financial propriety and transparency only for the purpose for which the fund was allocated.
2. Counterpart fund, if any, has been provided and used in accordance with the relevant provisions of the Act & Rules, with economy and efficiency, transparency only for the purpose for which they were provided.
3. There is no diversion of funds for others purposes and there is no case of fraud, embezzlement, theft loss. mis appropriation for mis handling of funds.
4. Goods and services have been procured in accordance with the provisions in the rules and orders

5. All necessary supporting documents, records and accounts have been kept in respect of scheme expenditure. Clear linkages exist between the books of account and reports presented to the District & Head Office.
6. The accounts have been prepared in accordance with Accounting standard of the scheme and give a true and fair view of the financial situation of the scheme at the end of the year. The accounts have been checked on reconciliation of fund transferred to council and reconciliation of fund transferred by Council to Zila Panchayat, and from Zila Panchayat to Janpad Panchayat/Gram Panchayat/ line departments and other implementing agencies and fund transferred from Janpad Panchayat to Gram Panchayat/Implementing agencies.
7. All the receipts and payments have been taken into accounts and taxes etc. have been deposited.
8. Observation of previous year CA audit and other audit paras and comments on the compliance.
9. [A] Work assignment for district
  - (g) Receipt and Payment Accounts and Income Expenditure Accounts of Gram Panchayats, Other implementing agencies, Janpad Panchayats and Zila Panchayats.
  - (h) Scrutiny of Bank Reconciliation Statement of Gram Panchayat, Other implementing agencies, Janpad Panchayat and Zila Panchayat
  - (i) Consolidation of Janpad Panchayat Account. (All the Gram Panchayats under Janpad Panchayat + Janpad Panchayat including other implementing agency/ Line Departments.)
  - (j) List of advances, assets and liability.
  - (k) Consolidation of Zila Panchayat A/Cs. (All the Janpad Panchayats under Zila Panchayat plus Zila Panchayat office including other implementing agency/ Line Department.) including certification thereof.
  - (l) Balance sheet (Supported with relevant annexure.)
  - (m) Comments and observation of auditor on accounts and audit opinion.
  - (n) Any other financial norms which CA deems fit.

[B] Work assignment for State head office – (Council)

- (j) Receipt payment
- (k) Income Expenditure
- (l) Balance Sheet (Supported with relevant annexure.)
- (m) List of advances
- (n) Scrutiny of Bank Reconciliation Statement.
- (o) Consolidation of council accounts.
- (p) The consolidation of State head office and all district accounts.
- (q) Comments and observation of auditor on accounts and audit opinion.
- (r) Any other financial norms which CA deems fit.

## **6.2 Work assignment for Concurrent Audit.**

1. All the fund have been utilized in accordance with the guidelines, directives acts and rules issued by Govt. of India and State Govt., with due economy and efficiency and transparency only for the purpose for which the fund were provided.
2. Counterpart fund, if any, have been provided and used in accordance with the relevant provisions of Act & Rules, with economy and efficiency and transparency only for the purpose for which they were provided.
3. There is no diversion of funds for others purposes and there is no case of fraud, embezzlement, theft and loss.
4. Goods and services have been procured in accordance with the provisions in the rules and orders issued by the DPC/ADPC Zila Panchayat.
5. Adequately handed over and used solely for their intended purposes and and exit protocols for work completion are followed.
6. All necessary supporting documents, records and accounts have been kept in respect of scheme expenditure. Clear linkages exist between the books of account and reports presented to the District & Head Office.
7. Provide management with evidence based feedback on adherence to procurement manual by authorities and procurement guidelines at operating levels
8. All the transaction have been accounted for and the accounts have been prepared in accordance with Accounting standard of scheme and give a true and fair view of the financial situation of the scheme.
9. Reconciliation of fund transferred by Government/Council to Zila Panchayat, fund transferred from Zila Panchayat to Janpad Panchayat/Gram Panchayat/ line department and other implementing agencies and fund transferred from Janpad Panchayat to Gram Panchayat/working agencies.
10. Scrutiny of Bank Reconciliation Statement.
11. Scrutiny of monthly squaring of accounts and advances
12. Complete receipt payment, income expenditure trial balance and balance sheet etc of accounts along with comments.
13. Cent Percent transactions are to be audited.
14. Any other financial norms which CA deems fit.
15. Special attention should be given in following areas.
  1. Expenditure incurred is strictly in accordance with the prescribed financial norms. The expenditure statements / financial statements are drawn from the books of accounts and reporting proper utilization of funds as per the prescribed norms and in the best interest of the programme.
  2. Verification of approval of competent authority in case, actual expenditures exceed .the budget allocation/sanctions.
  3. Funds are used economically efficiently and economically to the purpose which they are provided.
  4. Ensure the monthly bank reconciliation of all the bank accounts.
  5. The auditor has to ensure that each item of expenditure has been covered by a sanction, either general or specific, accorded by competent authority, authorizing such expenditure. The audit of sanction is directed both in respect of ensuring that the expenditure is properly covered by a sanction

and also to satisfy that the authority sanctioning it is competent for the purpose by virtue of powers vested in it.

6. It is required to be seen that the expenditure is incurred with due regard to the broad and general principle of financial propriety. The auditor needs to bring out the cases of improper, avoidable or in-fructuous expenditure even though the expenditure has been incurred in conformity with the existing rules and regulations. The Auditor is required to secure a reasonably high standard of public morality by looking into the wisdom, faithfulness and economy of transactions.
7. Further, the auditor is expected to analyze the various programmes, schemes and projects run by the concerned district/block where large financial expenditure has been incurred are being run properly and are yielding results as expected of them.
8. The books and accounts kept are as per guidelines.
9. The discrepancies regarding accounts, procurements and bank reconciliation should be reported.
10. It should be seen that separate accounts are prepared for for each Scheme and proper authentic vouchers are kept by every office whose accounts have been audited.
11. As per directions of cheques must be issued by authorized officials & money is drawn only by competent authority.
12. Regulation regarding adjustment of advances has been strictly followed.
13. Verify whether payment of any liability that is time barred has the approval of competent authority.
14. Examine whether Receipt and Payments vouchers are serially numbered.
15. Examine whether the Bank Adjustment vouchers are supported by genuine documentary evidence. Verify the accuracy of amounts directly debited by bank and the accounting treatment thereof.
16. Verify whether any capital expenditure has been charged to revenue and vice versa.
17. Examine whether Bank balances maintained by the District/Bloc/GP are in excess of the prescribed requirements (if, any) of the District/Block/GP as the case may be.
18. Comment on old outstanding items in bank reconciliation along with reasons and whether the same have been reversed if stale.
19. Check of salary as per attendance records.
20. Whether payment made to employees are correct.
21. Whether any advances are outstanding.
22. Auditors to report on cases of irregular/unreasonable payments made.
23. Verify whether proper deductions have been made from the salary of the employees either on account of PE/ESI/Professional Tax/TDS and the same have been properly deposited within the prescribed time
24. Verify whether TDS done from the salary of the employees as well as payments to contractors, professionals or others is as per the rules and regulation prescribed by The Income Tax 1961 and amended from time to time.

25. Whether TDS returns have been filed within the prescribed time limit and whether PAN of employees correct and parties have been mentioned.
26. Whether advances have been released by specific approval of competent authority. Whether the same have been recovered or adjusted within the prescribed time limit.
27. Whether any discrepancy observed on the physical verification of fixed assets or stores. If yes, whether the same has been accounted for in the books of accounts.
28. Auditors should verify and comment upon the system being followed for claims of employees.
29. It should be seen that only the competent authority has utilized the powers delegated to them.
30. The manuals, codes and rules etc. have been followed.
31. The Proper bank account is operational.
32. Payment through bearer cheque is there or not.
33. The cases of delayed payments.
34. The categorization of receipts and payment.
35. The use of Priya software.
36. The use of audit software for tracking of audit paras.
37. Further the Audit will examine.

<b>S.No</b>	<b>Particulars</b>
1.	Carry forward of Opening Balance on 1 <sup>st</sup> April of each year correctly.
2.	Checking of Cash / Bank Book Totals including carried forwards.
3.	Vouching of receipts and payment with supporting documents.
4.	Whether sanctioned amount of all vouchers are tallying with Cash / Bank – Book?
5.	Checking of Cash-Bank Contra entries.
6.	Verify all vouchers entered in the Cash / Bank Book duly sanctioned/ attested by Officer in charge?
7.	Physical Cash Verification.
8.	Preparation of Bank Reconciliation Statements.
9.	Checking Monthly expenditures incurred & submitted with supporting documents.
10.	To Check receipts have been deposited timely.
11.	Check whether the Demand Draft issued has been cleared within reasonable time limit i.e 15 days from the date of issue, Report on the delay in clearance of the Demand Draft.
12.	General Ledger scrutiny, accounting transactions are correctly accounted for in the respective Account Heads.



13.	Check calculation of payments and entry in the proper books.																
14.	Check that payment to government, other are made timely.																
15.	Verification of different deductions.																
16.	Deduction of different taxes, statutory liabilities and their deposition.																
17	Physical Verification of any Investment / Deposit and check its timely renewal / realization the maturity along with Interest.																
18.	TDS has been deducted as per the provisions of the IT Act and deposition in made within prescribed time period.																
19	To check credits for interest on bank deposits and saving account with bank statements/bank reconciliation statement.																
20	TDS has been deducted as per the provisions of the IT Act VAT and deposition in made within prescribed time period.																
21	To check credits for interest on bank deposits and saving account with bank statements / bank reconciliation statement.																
22	To Check advance have been adjusted timely and no long pendency of advances is there.																
23	To Check Govt. money has not been kept in F.D.R																
24	To check govt. money has not been kept in current account.																
25.	<p>Check irregularities in payment on the following counts</p> <table border="1"> <tr> <td>a)</td> <td>Splitting of Bills.</td> </tr> <tr> <td>b)</td> <td>Purchase expenses without following procurement norms.</td> </tr> <tr> <td>c)</td> <td>Overwriting on bills.</td> </tr> <tr> <td>d)</td> <td>Inadequate/improper supporting/authorization for payments.</td> </tr> <tr> <td>e)</td> <td>Inadequate delays in payments.</td> </tr> <tr> <td>f)</td> <td>Purchase made directly for which rate contract is available.</td> </tr> </table>	a)	Splitting of Bills.	b)	Purchase expenses without following procurement norms.	c)	Overwriting on bills.	d)	Inadequate/improper supporting/authorization for payments.	e)	Inadequate delays in payments.	f)	Purchase made directly for which rate contract is available.				
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	e)	Bills are passed for payment as per the norms of mission.	
	f)	Before passing the bills it is to be checked that all the terms and conditions have been complied with .	
	g)	Every final bill is checked in details with the measurement books if required .	
28	Checking those legal recourses that have been taken in due course against defaulting contractors or suppliers.		
29	Physical Verification of Fixed Assets with the Fixed Assets Register.		
30	To Check observance of store purchase rules.		

7. The selected agency needs to recruit qualified personnel at a given cluster of Gram Panchayat (one for 10 GP's), Block, District (Zilla Panchayat) and State level (Panchayat and Rural Development and social justice department) to provide hands on support to achieve the following results.

1. Good tracking of funds utilization: The tracking of whether funds were utilized for the purpose for which they were drawn by Gram Panchayat and the beneficiaries, would help to monitor actual funds utilization and put in corrective measures where needed.
2. Good Analysis of input/outcomes linkages: Funds tracking by inputs would also later allow comparison of outputs/outcomes with the inputs, thereby enabling an analysis of cost effectiveness of the activities undertaken by the Panchayat.
3. Open information sharing with constituents on programmes and fund utilization: Transparency and accountability to the constituents is critical to the success of Panchayat fund utilization for all the interventions. An open and transparent financial management is the key to achieving good governance at all PRI levels.
4. Staff mobilization: The agency will mobilize the competent personnel for the placement at cluster, Janpad, District and State level to provide hands support on Panchayat accounts and book keeping
5. Training and capacity building: The agency will provide the necessary training and capacity building to the concern personnel responsible for Panchayat accounts and book keeping and also ensuring the accounts are maintained and available online.
6. Coordination: The agency will work closely with the set-up of the Panchayati Raj Institution including Secretary, Janpad, Zila Panchayat and at the State level Panchayat and Rural Development Department and Social Justice Department.
7. Software Development: In order to provide online accounts of the Panchayat, the appointed agency needs to develop software for tracking of Panchayat accounts at all levels (Panchayat, Block, Zilla Parishad and State) and shall be available on online for verification and information. The agency will also be responsible to provide computer literacy and training enabling them to manage the Panchayat accounts online.

8. State level Audit: State level audit of different Schemes of Rural Development, Panchayat and Social Justice and other government programmes. The firm selected for Bhopal Zone will also carry audit of state HQ and consolidation of all districts and state level nodal office (HQ) accounts if required.
9. The agency is to audit for all the scheme of rural development, Panchayat and social justice Department and other govt. programme funds routed through Panchayats and other implementing agencies. The list of such schemes can be seen at the office of Chief Executive Officer MP STEPS.

**8. Standard specific areas of coverage of the audit will include the following:**

- (a) Assessment of the adequacy of the financial management systems, including internal controls. This would include aspects such as adequacy and effectiveness of accounting, financial and operational controls and any needs for revision, level of compliance with established policies, plans and procedures, reliability of accounting systems, data and financial reports, methods of remedying weak controls or creating controls in areas there they are lacking, verification of assets.
- (b) Efficiency and timeliness of the fund flow mechanism at the operating levels.
- (c) Whether the fund/ tranche release to the Village Institutions are properly approved by the appropriate authority and the conditions/triggers for tranche release as provided in the manuals have been complied and are in line with the financing agreement.
- (d) Whether the accounting for the advances and fund releases are properly recorded in the accounting books, whether systems are in place for monitoring the receipt of periodic financial reports and utilization certificates from the institutions and follow up on overdue reports are adequate. Exceptions should be identified and reported.
- (e) All necessary supporting documents, records and accounts have been kept in respect of all activities and that clear linkages exist between supporting documents, books of accounts and the periodic financial reports (internal and external i.e. Interim Un-audited Financial Reports)
- (f) Bank reconciliations have been carried out on a monthly basis.
- (g) That adequate record is maintained for assets created/ acquired under the project, including details of cost, quantity and location. Physical verification of the assets is being conducted by the management on a periodic basis and adequate records thereof are being maintained. The management's exercises should aim to ensure that the acquired asset exists and are being used for the right purposes. The auditor may conduct physical verification of assets on test basis as may be deemed necessary under the internal audit standards.
- (h) The auditor is expected to obtain and satisfactorily document sufficient audit evidence to support audit conclusions.

- (i) Before start of audit the state level office will issue a guideline for locating special issues.
- (j) Assist in any inspection, visit or audit by any other authority competent to do so including senior and supervisory authorities as well as independent audit agencies like LFA, CAG, AGMP, Panchayat & Rural Development Department, Social Justice Department and others.
- (k) Assist in Social Audit.

**9. Coverage for the Audit: Gram Panchayat/Other implementing agencies / Block / District / State** - The audit would cover the entire organization and the three levels PRI (Panchayati Raj Institution) and other implementing agencies and State level head quarter on a 100% basis. The audit would also cover all consultancies or other contracts that may be entered into by the implementing agencies.

#### **10. Reporting:**

A– Financial Audit :- The yearly audit report 2011-12 will be submitted latest by August 2012.

B– Concurrent Audit:- The flash concurrent audit report should be supplied to the management on a monthly basis: following issues will be incorporated

1. Defalcation, theft, loss diversion of funds, mis appropriation of funds.
2. Major financial irregularities.
3. Procedural laps
4. Accounting issues.
5. Non compliance of various report.
6. Observation of on compliance – Action taking report.

within one month of of the preceding month the above report will be submitted. A Quarterly report (within one month of end of Quarter) will be supplied with following statements.

- a) Balance Sheet
- b) Audited Trial Balance
- c) Audited Receipts & Payment A/c
- d) Income & Expenditure A/c
- e) Bank Reconciliation Statements
- f) Certified Monthly expenditure reports.
- g) List of long standing advances
- h) Note on accounts and comments and observations of Auditor along with audit report as the auditor understands suitable
- i) The management letter will also be given as the auditor understands suitable and also as under.

1. The concurrent auditor's opinion as to the overall adequacy of the systems of internal control, indicating unambiguously whether that opinion is unqualified, or adverse.
2. Key management issues. The concurrent auditor should provide and Executive Summary highlighting the critical issues which require the attention of the management and the status of actions on the previous recommendations.

3. Detailed internal audit findings of each unit audited, with adequate descriptions of weaknesses identified and the associated business impact and risk.
4. Appropriate and reasonable recommendation to address the identified weaknesses.
5. Overall strengths and weaknesses in the procurement system and need for any further guidance, instructions and capacity building
6. Responses to findings and recommendations by authorized persons stating the timeline for remediation and the person responsible.
7. The report should be discussed and agreed with the auditable units and should be structured to list the observations, the implications of the observations, the suggested recommendation and the management comments/agreed actions. The audit observations should be supported by instances and quantified, as far as practicable. Copies of all concurrent audit reports shall be made available to the external auditors.

## **11. Deliverables:**

### **A- Financial Audit :**

- Audit of districts scheme accounts for the year 2011-12 latest by 31<sup>st</sup> August, 2012.
- State level Audit: State level audit of different Schemes of Rural Development, Panchayat and Social Justice.
- Observation of previous year CA audit and other audit paras and comments on the compliance.

### **B- Concurrent Audit :**

- Concurrent audit of Gram Panchayat and other implementing agencies for the year 2012-13 on regular basis.
- Concurrent audit of Janpad level accounts for the year 2012-13 on regular basis.
- Concurrent audit of Zila Panchayat level and State level head quarter accounts for the year 2012-13 on regular basis.
- Observation of previous year CA audit and other audit paras and comments on the compliance

### **C- During Audit following is to be observed :**

**The standard and scope of audit as narrated above are to be observed.**

## **12. General :-Submission of proposal:**

- (i) Proposal should accompany along with the earnest money deposits (**EMD**) of **Rs. 1,00,000/-** (Rs. One lakh only) in the form of **Demand Draft** drawn in favor of "**M.P. State Tech e-Panchayt Society, Bhopal**" Technical and financial proposal shall be submitted as explained in Annexure-3.
- (ii) Earnest money deposits (EMD) of the unsuccessful bidder shall be refunded. In case of successful bidders the EMD will be treated as security deposit (SD) and at the time of agreement the successful bidder should provide a Fixed Deposit for 3% of the total bid cost which will be taken in the Firm's Name and will be pledged in favour of MPSTEPS. After successful completion of the audit work, the FD shall be refunded after deducting the penalties if any during the contract period.

## **13 Evaluation:**

A five member evaluation committee shall be formed which will be evaluating the bids received. The services of the expert consultant can also be adjoined with the evaluation committee. This Committee will also recommend required proceedings if any during the course of bidding and award.

## **14 Appointment and Signing agreement and operations:**

(i) After selection and getting appointment letter the CA firm will have to enter into agreement with the District Programme Coordinator (Collector Panchayat) for audit of the district and the audit work will have to be started within 21 days after signing of the agreement. The TOR will be integral part of the agreement.

(ii) Non disclosure agreement will be the understanding of agreement the formats are attached.

(ii) The auditor shall be given access to all legal documents, correspondence and any other information associated with the scheme as per the demand of the auditor.

(iii) If the bid is accepted for a firm which is situated outside of the state of Madhya Pradesh such firms will be obliged to establish their office in the lead district of the cluster.

(IV) The concerning C.A. firm officials will have to visit the audited institutions monthly. It is mandatory on the firms.

15. As mentioned above guideline for the audit work as expected in TOR and successful bidder firms will have to adhere to that.

16. The work of audit may be extended further on the basis of performance of the firm for one year at a time and the decision of state government will be final in this regard.

## **17. Penalty clause:**

1. If the successful bidder fails to complete the work within the stipulated period from the date of signing of the agreement, the security deposit of the bidder shall stand forfeited.

2. In the event of gross negligence, irregularity, laxity or misconduct on part of the CA firm's personnel and where within one year of the Audit Report any misrepresentation or any fraud (which on the reasonable basis can be detected by the CA Firm during the course of the Audit) is detected by any Other Authority. the contract shall be terminated and the ICAI will be informed for disciplinary action and CA the firm will be black listed. State Government reserves all the rights for making any decision related to this clause.

**18. Terms of payment:** The audit report submitted by the CA firms will be reviewed by the concerned District Programme Coordinator (Collector Panchayat) and and State level head quarter as the case may be. The payment to the CA firm will be made within one month through e-payment time after submission of the monthly concurrent audit report and yearly financial audit report. The necessary taxes etc. will be deducted as per rules.

## **19. Audit records**

- (i) Relevant records will be made available by the District Programme Coordinator concerned and concerning State authority. The final consolidation of reports will be done at the District level /State level as the case may be only.

## **20. Dispute resolution**

- (i) In case of dispute related to district's audit, the matter shall be decided by the District Programme Coordinator (Collector Panchayat). The Principal Secretary (Panchayat & Rural Development Department and Social Justice) will be the appellate authority and their decision will be final. Any legal issue will be decided as per law of land. The jurisdiction place will be Bhopal.
- (ii) In case of dispute related to head quarter audit the matter shall be decided by the concerning state head of particular scheme. Principal Secretary (Panchayat & Rural Development Department and Social Justice) will be the appellate authority and his decision will be final. Any legal issue will be decided as per law of land. The jurisdiction place will be Bhopal.

## **21. Review and meeting with CAs**

A Quarterly meeting of concerning firms at CEO MP STEPS Office Bhopal will be convened in case of concurrent audit as soon as the audit is completed, year end meeting will be convened in case of financial audit for which no remuneration will be claimed.

**Authorized Signatory of Firm (With Seal)**  
**Name of Signatory -----**

**SUPPLEMENTARY INFORMATION FOR CHARTERED ACCOUNTANT FIRMS**

(1.)The bidder may quote for all division only. They will have to specify the zone No. opted for bid.

(2.)The essential technical bid criteria is as under.

**Technical Eligibility criteria (Every point of information is to be fulfilled sequentially in the same order in which they have been written. It is mandatory requirement otherwise the bid will be rejected. Every information is to be supported by self attested supporting document failing with the bid will be rejected)**

1. The firm should be in existence for more than fifteen years.
  2. The firm should be empanelled with C & AG.
  3. The firm should be have constitution certificate issued by ICAI as on 1.1.2012
  4. The firm should be empanelled with Reserve Bank of India and should not be less then category one. Only these firm should apply.
  5. The firm must have minimum 50 team members including partners, CAs, articles and assistants.
  6. Out of the team two CAs must have diploma in system audit.
  7. The firm should be registered with Service tax department.
  8. The firm should be having pan number.
  9. The firm should have an average annual turnover of minimum of Rs.75 lakh Per annum (per year independent) of last three financial years preceding financial 2011-12.
  10. The firm is required to fulfill the above mentioned conditions independently and not in consortium.
  11. Firm must be peer reviewed as per the policy of ICAI and the reviewed certificate must have been issued.
  12. Firm must have Head Office / Branch Office in Madhya Pradesh as on 01.01.2012 as per ICAI constitution certificate.
  13. The firm should not be black listed at any time.
  14. The firm should not have any disciplinary action initiated by ICAI at any time.
  15. The firm should not have any affiliation of any type with foreign firms.
  16. The firm should have a minimum experience of five years in field of concurrent audit.
  17. EMD of Rs. one lakh in shape of demand draft payable to MPSTEPS Bhopal.
  18. The firm must have government auditing experience, otherwise the bid will be rejected. They should enclose the firm's general profile.
- (3) After getting cleared the technical bid the financial bid will be opened. The selection criteria will be L1 as per financial bid.
- (4) In order to obtain any information the e-mail can be sent to: t.ganeshkumar@mp.gov.in
- (5) The Pre- bid meeting will be held on **10 July 2012 at 4.30 PM** at Development commissioner office, in meeting hall, Vindhyachal Bhawan. B wing, Bhopal.



- (6.) **Submission of offer:** - Technical bid proposal along with the DD towards EMD for Rs. 1,00,000/- (Rs. One lakh only) drawn in favour of **M.P. State Tech e-Panchayat Society, Bhopal** payable at **Bhopal**, should be enclosed in the "Technical bid for financial audit 2011-12 and Concurrent audit 2012-13" in the envelop 'A'. The financial proposal should be submitted in another separate sealed envelope "B" marked as "financial bid for financial audit 2011-12 and Concurrent audit 2012-13". **These two envelops "A&B" should be sealed and kept in a bigger envelope marked as "Proposal for financial audit 2011-12 & concurrent audit 2012-13"** which will be opened on **27.07.2012** in presence of bidders/ representatives at **03.00 PM at the office of MPSTEPS**. The technical bids of the firms will be opened first and it will be evaluated by the committee and the firms qualify in the technical bid only their financial bid **will be opened on 28.07.2012 at 03.00 PM at MPSTEPS office**, in the presence of bidders/ representatives who will be present. The decision of Chief Executive Officer MP STEPS in this regard will be final and no queries will be entertained.

**TECHNICAL BID**

**(Every point of information is to be fulfilled sequentially in the same order in which they have been written. It is mandatory requirement otherwise the bid will be rejected. Every information is to be supported by self attested supporting document failing with the bid will be rejected.)**

1. The firm should be in existence for more than fifteen years.
2. The firm should be empanelled with C & AG.
3. The firm should be have constitution certificate issued by ICAI as on 1.1.2012
4. The firm should be empanelled with Reserve Bank of India and should not be less then category one. Only these firm should apply.
5. The firm must have minimum 50 team members including partners, CAs, articles and assistants.
6. Out of the team two CAs must have diploma in system audit.
7. The firm should be registered with Service tax department.
8. The firm should be having pan number.
9. The firm should have an average annual turnover of minimum of Rs.75 lakh Per annum (per year independent) of last three financial years preceding financial 2011-12.
10. The firm is required to fulfill the above mentioned conditions independently and not in consortium.
11. Firm must be peer reviewed as per the policy of ICAI and the reviewed certificate must have been issued.
12. Firm must have Head Office / Branch Office in Madhya Pradesh as on 01.01.2012 as per ICAI constitution certificate.
13. The firm should not be black listed at any time.
14. The firm should not have any disciplinary action initiated by ICAI at any time.
15. The firm should not have any affiliation of any type with foreign firms.
16. The firm should have a minimum experience of five years in field of concurrent audit.
17. EMD of Rs. one lakh in shape of demand draft payable to MPSTEPS, Bhopal.
18. The firm must have government auditing experience, otherwise the bid will be rejected.  
They should enclose the firm's general profile

**Declaration**

1. Certified that above information is true and correct to the best of our knowledge and if any information found to be incorrect the firm's bid is liable to be rejected and the legal actions can be taken against the bidder.
2. It is also certified that we have never been issued notice for failure to submit deliverables and cancellation of work order, forfeiture of any SD/EMD etc by any government or semi-government body and we have never been barred from appointment by any government or semi-government body.

Date: .....

Authorized Signature of Firm (With Seal)

Place : .....

Name of Signatory -----

**FINANCIAL BID**

1- Name of the Firm .....

2- Format of Financial Bid :

Zone Number	Financial Audit for year 2011-12 for zone	Concurrent Audit 2012-13 fees for zone	*Total Fees (in Rs.) (Column 2+3)	Fees in (words)
1	2	3	4	5
1 Chambal				
2 Gwalior				
3 Sagar				
4 Rewa				
5 Shadol				
6 Jabalpur				
7 Bhopal				
8 Narmadapuram				
9 Ujjain				
10 Indore				

\*(Quotation will be on all inclusive basis viz., all expenses, all taxes, contingencies etc.)

Date:-----

Authorized Signatory of Firm (With Seal)

Name of Signatory .....

ICAI Registration No:-----

## Annexure -VI

मध्यप्रदेश में जिला / जनपद / ग्राम पंचायत			
क्र.	जिला पंचायत का नाम	जनपद पंचायत का नाम	ग्राम पंचायतों की कुल संख्या
1	बालाघाट	1 . बालाघाट	77
		2 . लाजी	78
		3 . किरनापुर	83
		4 . बैहर	56
		5 . परसवाडा	57
		6 . विरसा	62
		7 . वारासिवनी	60
		8 . खैरलांजी	62
		9 . लालवर्मा	77
		10 . कटंगी	81
	<b>योग</b>	<b>10</b>	<b>693</b>
2	बड़वानी	1 . बड़वानी	52
		2 . पाटी	45
		3 . ठीकरी	58
		4 . राजपुर	67
		5 . पानसेमल	39
		6 . सेधवा	114
		7 . निवाली	42
	<b>योग</b>	<b>7</b>	<b>417</b>
3	बैतूल	1 . बैतूल	77
		2 . चिचौली	34
		3 . धोडाडोगरी	56
		4 . शाहपुर	40
		5 . मुलताई	69
		6 . प्रभातपट्टन	65
		7 . आमला	68
		8 . भैसदेही	50
		9 . आठनेर	45
		10 . भीमपुर	54
	<b>योग</b>	<b>10</b>	<b>558</b>
4	छतरपुर	1 . छतरपुर	81
		2 . राजनगर	86
		3 . नौगाँव	75
		4 . लौडी	65
		5 . गौरीहार	73
		6 . बिजावर	60
		7 . बडामलहारा	79
		8 . बक्सवाहा	39
	<b>योग</b>	<b>8</b>	<b>558</b>
5	धार	1 . धार	52
		2 . नालछा	67
		3 . तिरला	52
		4 . बदनावर	89
		5 . सरदारपुर	95

		6 . मनावर	64
		7 . धरमपुरी	51
		8 . गंधवानी	66
		9 . बाकानेर (उमरवन)	61
		10 . कुक्षी	37
		11 . निसरपुर	34
		12 . बाग	48
		13 . डही	46
	<b>योग</b>	<b>13</b>	<b>762</b>
6	<b>डिण्डोरी</b>	1 . डिण्डोरी	70
		2 . अमरपुर	43
		3 . करजिया	42
		4 . समनापुर	48
		5 . बजांग	46
		6 . मेहदवानी	46
		7 . शहपुरा	69
	<b>योग</b>	<b>7</b>	<b>364</b>
7	<b>झाबुआ</b>	1 . झाबुआ	68
		2 . रामा	55
		3 . रानापुर	47
		4 . पेटलावद	77
		5 . थादला	67
		6 . मेघनगर	62
	<b>योग</b>	<b>6</b>	<b>376</b>
8	<b>खण्डवा</b>	1 . खण्डवा	60
		2 . पुनासा	73
		3 . छेर्गावमाखन	59
		4 . पंधाना	84
		5 . हरसूद	40
		6 . खालवा	86
		7 . बलडी (किल्लोद)	21
	<b>योग</b>	<b>7</b>	<b>423</b>
9	<b>खरगौन</b>	1 . खरगौन	47
		2 . गौगवा	46
		3 . भगवानपुरा	61
		4 . सेर्गाव	37
		5 . भीकनर्गाव	65
		6 . झिरल्या	76
		7 . महेश्वर	71
		8 . बडवाडा	114
		9 . कसरावद	83
	<b>योग</b>	<b>9</b>	<b>600</b>
10	<b>मण्डला</b>	1 . मण्डला	81
		2 . मोहर्गाव	38
		3 . धुधरी	46
		4 . नैनपुर	74
		5 . विछिया	73
		6 . मवई	52
		7 . निवास	40
		8 . नरायणपुर	49

		9 . बीजाडाडी	40
	<b>योग</b>	<b>9</b>	<b>493</b>
11	<b>सतना</b>	1 . सतना (सुहावल)	93
		2 . चित्रकूट (मझगंवा)	96
		3 . रामपर बघेलान	97
		4 . नागौद	93
		5 . उचेहरा	70
		6 . अमरपाटन	74
		7 . रामनगर	59
		8 . मैहर	121
	<b>योग</b>	<b>8</b>	<b>703</b>
12	<b>सिवनी</b>	1 . सिवनी	129
		2 . वरधाट	90
		3 . कुरई	62
		4 . केवलारी	78
		5 . लखनादौन	108
		6 . छपारा	54
		7 . धंसौर	77
		8 . धनौरा	47
	<b>योग</b>	<b>8</b>	<b>645</b>
13	<b>शहडोल</b>	1 . सोहागपुर	77
		2 . गोहपारू (पाली)	58
		3 . ब्यौहारी	68
		4 . बुढार	102
		5 . जयसिंहनगर	87
	<b>योग</b>	<b>5</b>	<b>392</b>
14	<b>श्योपुर</b>	1 . श्योपुर	95
		2 . विजयपुर	81
		3 . कराहल	50
	<b>योग</b>	<b>3</b>	<b>226</b>
15	<b>शिवपुरी</b>	1 . शिवपुरी	74
		2 . कोलारस	68
		3 . करैरा	66
		4 . नरवर	74
		5 . पोहरी	90
		6 . पिछौर	76
		7 . खनियाधाना	101
		8 . बदरवास	66
	<b>योग</b>	<b>8</b>	<b>615</b>
16	<b>सीधी</b>	1 . सीधी	115
		2 . सिंहावल	100
		3 . कुसमी	42
		4 . मझौली	55
		5 . रामपुर नैकिन	89
	<b>योग</b>	<b>5</b>	<b>401</b>
17	<b>टीकमगढ़</b>	1 . टीकमगढ़	79
		2 . बल्देवगढ़	80
		3 . निवाडी	71
		4 . पृथ्वीपुर	65
		5 . जतारा	93

		6 . पलेरा	71
	<b>योग</b>	<b>6</b>	<b>459</b>
18	<b>उमरिया</b>	1 . उमरिया (करकेली)	107
		2 . मानपुर	83
		3 . गोहपारू (पाली)	44
	<b>योग</b>	<b>3</b>	<b>234</b>
19	<b>गुना</b>	1 . गुना	83
		2 . बमोरी	80
		3 . चाचौड़ा	106
		4 . राघेगढ़	99
		5 . आरोन	57
	<b>योग</b>	<b>5</b>	<b>425</b>
20	<b>राजगढ़</b>	1 . राजगढ़	101
		2 . खिलचीपुर	95
		3 . जीरापुर	87
		4 . नरसिंहगढ़	134
		5 . व्यावरा	109
		6 . सारंगपुर	101
	<b>योग</b>	<b>6</b>	<b>627</b>
21	<b>दमोह</b>	1 . दमोह	89
		2 . पथरिया	62
		3 . जबेरा	70
		4 . तेन्दूखेडा	63
		5 . हटा	57
		6 . पटेरा	61
		7 . बटियागढ़	59
	<b>योग</b>	<b>7</b>	<b>461</b>
22	<b>पन्ना</b>	1 . पन्ना	81
		2 . गुन्नौर	83
		3 . पवई	82
		4 . शाहनगर	84
		5 . अजयगढ़	65
	<b>योग</b>	<b>5</b>	<b>395</b>
23	<b>कटनी</b>	1 . बहोरीवन्द	79
		2 . ठीमरखेडा	73
		3 . रीठी	56
		4 . कटनी	59
		5 . बडवारा	66
		6 . विजयराधवगढ़	76
	<b>योग</b>	<b>6</b>	<b>409</b>
24	<b>रीवा</b>	1 . रीवा	92
		2 . रायपुर कल्युरियान	104
		3 . मउगंज	82
		4 . हनुमना	98
		5 . नईगढी	76
		6 . त्यौथर	97
		7 . जवा	87
		8 . सिरमौर	103
		9 . गांगेव	88
	<b>योग</b>	<b>9</b>	<b>827</b>

25	मुरैना	1 . मुरैना	116
		2 . अंबाह	55
		3 . पोरसा	53
		4 . जौरा	71
		5 . पहाड़गढ़	64
		6 . सबलगढ़	65
		7 . केलारस	65
	योग	7	489
26	भिण्ड	1 . भिण्ड	62
		2 . अटेर	87
		3 . मेहगॉव	104
		4 . लहार	65
		5 . मिहोना (रौन)	41
		6 . मोहद	88
	योग	6	447
27	ग्वालियर	1 . मुरार	69
		2 . घटीगॉव	50
		3 . डबरा	99
		4 . भितरवार	82
	योग	4	300
28	अशोकनगर	1 . अशोकनगर	104
		2 . ईसागढ़	81
		3 . मुगावली	91
		4 . चन्देरी	56
	योग	4	332
29	दतिया	1 . दतिया	122
		2 . सेवडा	91
		3 . भांडेर	68
	योग	3	281
30	देवास	1 . देवास	96
		2 . सोनकच्छ	66
		3 . टौकखुर्द	59
		4 . कन्नौद	85
		5 . खातेगॉव	73
		6 . बागली	118
	योग	6	497
31	रतलाम	1 . रतलाम	97
		2 . सैलाना	47
		3 . बाजना	65
		4 . जावरा	68
		5 . पिपलौदा	52
		6 . आलोट	90
	योग	6	419
32	शाजापुर	1 . शाजापुर	93
		2 . मोमन वडोदिया	86
		3 . आगर	59
		4 . बडोद	65
		5 . सुसनेर	55
		6 . नलखेडा	48
		7 . शुजालपुर	71



		8 . कालापपीपल	77
	<b>योग</b>	<b>8</b>	<b>554</b>
33	मन्दसौर	1 . मन्दसौर	119
		2 . सीतामउ	108
		3 . मल्हारगढ	78
		4 . गरोठ	91
		5 . भानपुरा	45
	<b>योग</b>	<b>5</b>	<b>441</b>
34	नीमच	1. नीमच	65
		2. जावद	76
		3. मनासा	98
	<b>योग</b>	<b>3</b>	<b>239</b>
35	उज्जैन	1 . उज्जैन	76
		2 . घटिया	69
		3 . बडनगर	107
		4 . खाचरौद	130
		5 . महिदपुर	120
		6 . तराना	110
	<b>योग</b>	<b>6</b>	<b>612</b>
36	इन्दौर	1 . इन्दौर	84
		2 . महु	73
		3 . सांवेर	78
		4 . देपालपुर	100
	<b>योग</b>	<b>4</b>	<b>335</b>
37	बुरहानपुर	1 . खकनार	90
		2 . बुरहानपुर	77
	<b>योग</b>	<b>2</b>	<b>167</b>
38	भोपाल	1 . फन्दा	92
		2 . बैरसिया	110
	<b>योग</b>	<b>2</b>	<b>202</b>
39	सीहोर	1 . सीहोर	146
		2 . इछावर	70
		3 . आष्टा	135
		4 . बुधनी	63
		5 . नसरुल्लागंज	85
	<b>योग</b>	<b>5</b>	<b>499</b>
40	रायसेन	1 . साँची	77
		2 . ओबेदुल्लागंज	72
		3 . बेगमगंज	60
		4 . गैरतगंज	54
		5 . सिलवानी	68
		6 . वाडी बरेली	103
		7 . उदयपुरा	68
	<b>योग</b>	<b>7</b>	<b>502</b>
41	विदिशा	1 . विदिशा	94
		2 . ग्यारसपुर	71
		3 . बासौदा	101
		4 . नटेरन	85
		5 . कुरवाई	75

		6 . सिरोंज	93
		7 . लटेरी	61
	<b>योग</b>	<b>7</b>	<b>580</b>
42	होशंगावाड	1 . होशंगावाड	49
		2 . बाबई	59
		3 . केसला	49
		4 . सोहागपुर	66
		5 . वनखेडी	57
		6 . पिपरिया	53
		7 . सिवनीमालवा	95
	<b>योग</b>	<b>7</b>	<b>428</b>
43	हरदा	1 . हरदा	71
		2 . खिरकिया	67
		3 . टिमरनी	73
	<b>योग</b>	<b>3</b>	<b>211</b>
44	सागर	1 . सागर	86
		2 . राहतगढ	81
		3 . जैसीनगर	62
		4 . रहली	91
		5 . देवरी	70
		6 . केसली	56
		7 . बंडा	78
		8 . शाहगढ	47
		9 . खुरई	63
		10 . मालथौन	62
		11 . बीना	64
	<b>योग</b>	<b>11</b>	<b>760</b>
45	जबलपुर	1 . पनागर	80
		2 . कुन्डम	68
		3 . बरगी (जबलपुर)	88
		4 . सीहोरा	60
		5 . मझोली	84
		6 . पाटन	78
		7 . शाहपुरा	84
	<b>योग</b>	<b>7</b>	<b>542</b>
46	नरसिंहपुर	1 . नरसिंहपुर	86
		2 . गोटेगाँव	90
		3 . करेली	64
		4 . साईखेडा	61
		5 . वाबई चीचली	71
		6 . चावरपाठा	85
	<b>योग</b>	<b>6</b>	<b>457</b>
47	छिन्दवाडा	1 . छिन्दवाडा	74
		2 . तामिया	53
		3 . परासिया	92
		4 . मोहखेडा	79
		5 . जामई	98
		6 . सौसर	60
		7 . पार्ढना	72
		8 . बिच्छुआ	51

		9 . अमरवाडा	71
		10 . चौरई	91
		11 . हरई	67
	<b>योग</b>	<b>11</b>	<b>808</b>
48	अनुपपुर	1 . अनुपपुर	52
		2 . पुष्पराजगढ	119
		3 . कोतमा	31
		4 . जैतहारी	80
	<b>योग</b>	<b>4</b>	<b>282</b>
49	अलीराजपुर	1 . अलीराजपुर	53
		2 . सोण्डवा	74
		3 . कठिवाडा	49
		4 . जोबट	38
		5 . उदयगढ	40
		6 . भामरा	34
	<b>योग</b>	<b>6</b>	<b>288</b>
50	सिंगरौली	1 . देवसर	97
		2 . चितरंगी	115
		3 . बैढन	104
	<b>योग</b>	<b>3</b>	<b>316</b>
	<b>महायोग</b>	<b>313</b>	<b>23051</b>