

**Prescribed Format for Empanelment of Chartered Accountant Firms for
Statutory Audit of Accounts of Z.P.s, DRDAs, Blocks, APs & GPs
for the year 2019-20.**

Ref:- Advertisement No.

1. Name of the Firm :
(Partnership / Sole Proprietorship)
2. Name of the Proprietor / Partner :
3. Status (Partnership / Sole Proprietorship) :
4. Full Address :
5. Telephone No. 's including Mobile Phone :
6. PAN No. of the Firm :
7. ICAI Registration No. :
8. ICAI Membership No. :
9. C&AG Empanelment Number with copy :
10. Number of C.A. with the Firm & their Names :
(Details Bio-data)
11. Date of Registration and Commencement of the Firm :
12. Date since when Firm has full time FCA :
13. Number of Articles and Staff (Minimum 10 Nos.) :
(Details Bio-data)
14. Whether the Firm was earlier engaged in :
P & R.D. Deptt., Audit work (At any level)
If so details of the same.
15. Whether there are any court / Arbitration / :
any other legal case against the Firm.
16. Details of experience in conducting statutory:
Audit at State Level Organisation.
17. Annual Turnover for last 3(three) financial years :
(Documentary proof to be attached)

(For DRDA)
(Programme-wise)

Name of the Programme :-

Comments on the following

- 1) Cash payment by way of self cheque
 - a) At Block Level
 - b) G.P. Level
- 2) Account No(s) of the programme
 - a) At Block Level
 - b) G.P. Level
- 3) Reconciliation of PD/BDO/GP
 - a) At Block Level
 - b) G.P. Level
- 4) Observance of existing financial norms as regards
 - (i) Sanction of Amount
 - (ii) Technical sanction
 - (iii) Payment on M.B. record
 - (iv) NIT / fixation of rate of supplied materials
- 5) Physical verification of schemes
 - a) At Block Level
 - b) G.P. Level
- 6) Suspected misappropriation / embezzlement/
Diversion of funds
 - a) At Block Level
 - b) G.P. Level
- 7) Outstanding advance
 - a) At Block Level
 - b) G.P. Level
- 8) Employment Register
 - a) At Block Level
 - b) G.P. Level
- 9) Job card Register
 - a) At Block Level
 - b) G.P. Level
- 10) Photographs of Schemes (in 5)
 - a) At Block Level
 - b) G.P. Level
- 11) Asset Register (very good/good/poor)
 - a) At Block Level
 - b) G.P. Level
- 12) Work Register
 - a) At Block Level
 - b) G.P. Level
- 13) Stock & issue Register (very good / good/poor)
 - a) At Block Level
 - b) G.P. Level
- 14) Ratio of wage & materials
 - a) At Block Level
 - b) G.P. Level

Signature of C.A.

(For Zilla Parishad)
(Programme-wise)

Name of the Programme :-

Comments on the following

- 1) Cash payment by way of self cheque
 - a) At Z.P. Level
 - b) At A.P. Level
 - c) At G.P. Level
- 1) Account No(s) of the programme
 - a) At Z.P. Level
 - b) At A.P. Level
 - c) At G.P. Level
- 2) Reconciliation of Accounts of ZP/AP/GP
 - a) At Z.P. Level
 - b) At A.P. Level
 - c) At G.P. Level
- 3) Observance of existing financial norms as regards
 - (i) Sanction of Amount
 - (ii) Technical sanction
 - (iii) Payment on M.B. record
 - (iv) NIT / fixation of rate of supplied materials
- 4) Physical verification of schemes
 - a) At Z.P. Level
 - b) At A.P. Level
 - c) At G.P. Level
- 5) Suspected misappropriation / embezzlement / Diversion of funds
 - a) At Z.P. Level
 - b) At A.P. Level
 - c) At G.P. Level
- 6) Outstanding advance
 - a) At Z.P. Level
 - b) At A.P. Level
 - c) At G.P. Level
- 7) Employment Register
 - a) At Z.P. Level
 - b) At A.P. Level
 - c) At G.P. Level
- 8) Job card Register
 - a) At Z.P. Level
 - b) At A.P. Level
 - c) At G.P. Level
- 9) Photographs of schemes (in %)
 - a) At Z.P. Level
 - b) At A.P. Level
 - c) At G.P. Level
- 10) Asset Register (very good / good / poor)
 - a) At Z.P. Level
 - b) At A.P. Level
 - c) At G.P. Level
- 11) Work Register
 - a) At Z.P. Level
 - b) At A.P. Level
 - c) At G.P. Level
- 12) Stock & issue Register (very good / good / poor)
 - a) At Z.P. Level
 - b) At A.P. Level
 - c) At G.P. Level
- 13) Ratio of wage & materials
 - a) At Z.P. Level
 - b) At A.P. Level
 - c) At G.P. Level

Signature of C.A.

Comments on the following

- 1) Bank reconciliation
- 2) Verification of Cash Book with MIS
- 3) District-wise & Scheme-wise consolidation
Block-wise & Scheme-wise consolidation
G.P. wise & Scheme-wise consolidation.
- 4) ATR on Audit observation (previous)
- 5) Discussion with concerned Head of the
Office on the report.
- 6) Re-clarification of account, (if misc-clarification exists
& lapsing of entries).
- 7) TDS deduction & deposit
- 8) Social Audit
- 9) Meeting of Vigilance Monitoring Committee

Signature of C.A.

**TOR FOR C.A. AUDIT
(OFFICES AT DISTRICT LEVEL & BELOW)**

- 1) Preparation of audited statements (consolidated) / audit reports (consolidated) at GP level/Block Level/District Level for both RD Schemes and PRI Schemes together.
- 2) Preparation of audited statements (consolidated) / audit reports (consolidated) at GP level / AP level /ZP level for PRI schemes and at GP level/Block level/DRDA level for RD schemes separately.
- 3) Preparation of programme-wise audited statements (consolidated) audit reports (consolidated) at GP level / AP level / ZP level for PRI scheme and at GP level / Block level / DRDA level for RD schemes [Programme guidelines for each programme to be collected from CPRD office or to be downloaded from MoRD/MoPR/Govt. of Assam websites]
- 4) Verification of maintenance of documents/ photographs/ asset registers / work registers/ job cards/ other statutory registers as per individual programme guidelines and reporting of the same in the audit reports (Please see Ann-I & II list is only illustrative and not exhaustive).
- 5) Verification of compliance of programme guidelines while planning/ execution/supervision of the programmes and reporting of the same in the audit reports (Please see Ann-I & II to Sch-I : list is only illustrative and not exhaustive)
- 6) Verification of compliance of headwise/ sub headwise expenditure [wages/ materials/contingency etc.) as per programme ceiling given in the guidelines and reporting of the same in the audit reports (Please see Ann-I & II list is only illustrative and not exhaustive).
- 7) Reconciliation of all bank accounts with book of accounts maintained at GP level/ AP level/ Block level for PRI Schemes and at GP level/Block level/DRDA level for RD Schemes.
- 8) Reconciliation of the MIS balances with book of accounts maintained at GP level / AP level/ ZP level for PRI Schemes and at GP level/Block level/DRDA level for RD schemes.
- 9) Reconciliation of the programme wise receipts / expenditure amongst GP/AP/ZP/CPR for PRI Schemes and amongst GP/Block/DRDA/CPRD for RD schemes.
- 10) Verification of revenue sharing amongst GP/AP/ZP as per provisions of Assam Panchayati Raj Act, 1994 as amended from time to time.
- 11) Identification of wrong classification of accounting entries (errors of commission/omission) and get the correct entries passed before closure of audit.
- 12) Verification of release of Central Share and matching State Share as per programme guidelines.
- 13) Identification of outstanding advances and mention of the same in audit reports (along with the names against whom advances are outstanding and since when).
- 14) Analysis of the cash balances / Bank balances / Advances at the beginning and at the closure of financial year.
- 15) As Cash draws from accounts are not permissible, identification of all Cash draws and listing of the same in the audit separately.
- 16) A separate statement for receipt and expenditure against Grants received has to be prepared grant-wise clearly indicating sanction No. & Date.
- 17) Preparation of the annual statements as per CAG formats for each programme & each office under audit.
- 18) Audit has to be carried out in the respective office and no other place than the respective office. Audits are to be carried out parallelly in all the offices in district by deploying adequate number of auditing staff and a supervisor has to be deployed in each district to coordinate with CPRD office during entire audit period i.e. from beginning of audit to final discussions of audit report with CPRD.

- 19) Discussion of audit report at the end of the Audit with the CEO, ZP/ EO, AP/ GP President & GP Secretary, in case of PRI Schemes and with the PD, DRDA/BDO, Block/ GP President & GP Secretary in case of RD Schemes and to enclose a certificate to this effect in the audit report duly signed by Auditor and the person concerned with whom discussions are to be held as mentioned above.
- 20) All Audit reports under R.D. programme & PRI programme to be submitted in triplicate to respective offices by 30th September/2020.
- 21) One copy of All Audit Report under R.D. Programme and PRI programme to be submitted to the Commissionerate of P&RD Office , Assam by 30th September/2020
- 22) Any other accounting / audit work entrusted by CPRD as per exigencies during the audit on mutually agreed terms and conditions.
- 23) The Audit fee will not be considered for payment if the Audit Report etc. is not submitted by the concerned Chartered Accountant Firms within the stipulated time.

[Note:- Audited statements will include receipts and expenditure statement/balance sheet/ Fund-Flow statement and any other statement prescribed by GOI/Govt. of Assam/CAG/CPRD as per Programme requirements]

(Commissioner, P&RD, Assam)

I accept above ToR.

(Authorized signatory of CA Firm)

**FEE SCHEDULE FOR C.A. AUDIT
(OFFICES AT DISTRICT LEVEL & BELOW)**

LEVEL	RD SCHEMES	PRI SCHEMES	TOTAL AMOUNT
DISTRICT	25,000/- (DRDA)	25,000/- (Zilla Parishad)	50,000/-
BLOCK	5,000/- (Block)	5,000/- (Anchalik Panchayat)	10,000/-
GP	250/- (GP)	250/- (Gaon Panchayat)	500/-

(Commissioner, P&RD, Assam)

I accept above Fee Schedule

(Authorized signatory of C.A. Firm)