



GOVERNMENT OF ASSAM  
COMMISSIONERATE OF PANCHAYAT AND RURAL DEVELOPMENT  
PANJABARI, GUWAHATI-37.

Email: ruralassam@yahoo.co.in  
Telephone: 0361-2333645

No.CPRD/Audit/57/2023/19  
Dated:-10-07-2023

NOTICE

Expression of interest is invited from the Chartered Accountant Firms empanelled with C & A G for Statutory Audit as prescribed by GOI of HQ/Z.P. / DRDA / Block /A.P./ G.P. etc. for the year 2022-23.

The detailed terms of reference and prescribed format etc. are to be collected by willing C.A. Firms or their authorized representative from the Accounts Branch (R.D. Wing), Office of the Commissioner, Panchayat & Rural Development, Assam, Panjabari Road, Juripar, Guwahati-37 during office hours or be downloaded from the web site [www.rural.assam.gov.in](http://www.rural.assam.gov.in)

The C.A. Firms should have minimum 5(five) years experience with sufficient staff to carry out the task.

C.A. Firms having prior experience of Auditing in P & R.D. Deptt. / DRDAs and Head Office in Assam will be given weightage.

The intending bidder should mention the professional fee against scheme on annual basis/per annum. The rate should include taxes within the limit of Rs.45000/- for HQ (Auditing of all schemes.)  
Rs.45000/- per District (Auditing of all schemes under ZP/DRDA whichever is applicable.)  
Rs.7500/- per Block (Auditing of all schemes including Anchalik Panchayat under respective blocks.)  
Rs. 500/- per GP covering all schemes.

The Commissioner of Panchayat & Rural Development, Assam reserves the right of rejecting any or all expression of interests without assigning any reason thereof. Expression of interests will be received upto 1500 hours on 07-08-2023 in the office of undersigned.

Weightage shall be given to firms on the following criteria:-

- i) No. of FCA in the Firm
- ii) No. of Articles
- iii) No. of Man Power
- iv) Annual Turnover for last 3 years
- v) Experience within State in the P&RD Deptt.
- vi) Experience of Conducting Statutory Audit in other State
- vii) Interactive session

Sd/-  
( Bikram Kairi, IAS )  
Commissioner,

Panchayat & Rural Development, Assam


Dated:-10-07-2023

Memo No.CPRD/Audit/57/2023/19-A

Copy to:-

- 1) The Director, Information & Public Relations, Assam, Dispur, Guwahati-6. He is requested to publish the advertisement in the 3(three) leading News Paper.

- 2) P.S. to Hon'ble Minister, P&RD Deptt., Dispur for kind appraisal of Hon'ble Minister.
- 3) P.S. to Principal Secretary to the Govt. of Assam, P&RD Deptt., Dispur for kind appraisal of Principal Secretary.
- 4) The Public Relation Officer of this Commissionerate for information & necessary action accordingly.
- 5) ✓ Smt. Luna Ojha, State IT Officer, MGNREGA of this Commissionerate for uploading the Notice of " Eol " in our official Website,
- 6) Notice Board.
- 7) Office copy.

  
( Bikram Kairi, IAS )  
Commissioner,  
Panchayat & Rural Development,  
Assam

**Prescribed Format for Empanelment of Chartered Accountant Firms for  
Statutory Audit of Accounts of Z.P.s, DRDAs, Blocks, APs & GPs  
for the year 2022-2023.**

Ref:- Advertisement No.

1. Name of the Firm :  
(Partnership / Sole Proprietorship)
2. Name of the Proprietor / Partner :
3. Status of the Firm(Partnership /  
Sole Proprietorship) :
4. Full Address of the Firm (HQ) :
5. Telephone No. 's including Mobile Phone :
6. PAN No./GST No. of the Firm :
7. FRN of the Firm :
8. ICAI Membership No. of existing  
partner/ Proprietor of the Firm :
9. C&AG Empanelment Number with copy :
10. Number of existing C.A. associated with the :  
Firm & their Names (Details Bio-data)
11. Date of Registration and Commencement  
of the Firm :
12. No. of existing FCA & ACA and since when  
they are engaged with the Firm :
13. Number of existing Articles and Staff (Minimum 10 Nos.) :  
(Details Bio-data)
14. Whether the Firm has experience of audit  
work in P&RD Dept. :  
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 Govt. Organisation, Furnish the details.
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 drawals from accounts are not permissible, identification of all Cash drawals 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 30<sup>th</sup> September/2023.

- 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 30<sup>th</sup> September/2023.
- 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)**

| <b>LEVEL</b>    | <b>TOTAL AMOUNT</b> |  |
|-----------------|---------------------|--|
| <b>DISTRICT</b> | <b>45,000/-</b>     | <b>Auditing of all schemes under ZP/DRDA whichever is applicable</b>                 |
| <b>BLOCK</b>    | <b>7,500/-</b>      | <b>Auditing of all schemes including Anchalik Panchayat under respective blocks.</b> |
| <b>GP</b>       | <b>500/-</b>        | <b>Covering all scheme</b>   |

( Commissioner, P&RD, Assam)

I accept above Fee Schedule

(Authorized signatory of C.A. Firm )

TOR FOR C.A. AUDIT  
(FOR OFFICE OF CPRD ASSAM)

1. Preparation of audited statement (consolidated)/ audit report (consolidated) at CPRD level for both RD schemes and PR schemes together.
2. Preparation of audited statement (consolidated)/ audit report (consolidated) at CPRD level for PR schemes and for RD schemes separately.
3. Preparation of programme –wise audited statement (consolidated)/ audit reports (consolidated) at CPRD level for PR schemes and 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 register of the same in the audit reports [Please see Ann I & II to sch I: list is only illustrative and not exhaustive].
5. Verification of compliance of programme guidelines while planning/ execution/ supervision of the programmes in subordinate offices and reporting of the same in the audit reports [Please see Ann I & II to sch I : list illustrative and not exhaustive].
6. Verification of compliance of headwise/ sub headwise expenditure [Wages/materials/ contingency etc.] as per programme ceilings given in the guidelines in subordinate offices and in CPRD office and reporting of the same in the audit reports [Please see Ann I & II to sch I : list is only illustrative and not exhaustive].
7. Reconciliation of all bank accounts with book of accounts maintained at the GP.
8. Reconciliation of the MIS balances with book of accounts maintained at CPRD level for PR schemes and for RD schemes.
9. Reconciliation of the programme wise receipts/ expenditures amongst GP/AP/ZP/CPRD for PR schemes and amongst GP/ Block/ DRDA/ CPRD for RD schemes.
10. Verification of revenue sharing amongst GP/AP/ZP in subordinate offices as per provisions of Assam Panchayat 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 & 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 drawals from accounts are not permissible, identification of all cash drawals 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 CPRD office and no other place than the CPRD office. No hospitality is to be taken by the Auditor from the CPRD office. Audit is to be carried out by deploying adequate number of auditing staff and a supervisor has to be deployed in CPRD office to coordinate with CPRD office during entire audit period i.e, from beginning of audit to final discussions of audit report with CPRD period i.e, from beginning of audit to final discussions of audit report with CPRD Audit has to be completed by 15<sup>th</sup> September 2023.

19. Discussion of audit report at the end of the audit with the CPRD and enclose a certificate to this effect in the audit report duly signed by Auditor and the person concerned with whom discussions are to held as mentioned above.
20. Audit report is to be submitted in triplicate to CPRD office by 18<sup>th</sup> September 2023 & discussed with CPRD as mentioned in Sl. No. (19) by 21<sup>st</sup> September 2023. After discussion the audit reports are to be submitted in triplicate to CPRD office along with certificate mentioned in Sl. No. (19) by 23<sup>rd</sup> September 2023 for onward transmission to P&RD Department/ Secretary of P&RD Department Govt. of Assam by 26<sup>th</sup> September, 2023.
21. Any other accounting/ audit work entrusted by CPRD as per exigencies during the audit on mutually agreed terms & condition.

[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 Fee Schedule

(Authorized signatory of C.A. Firm )

Schedule II to the work order to CA firm

FEESCHEDULE FOR CA AUDIT  
[FOR OFFICE OF CPRD ASSAM]

| <b>LEVEL</b>    | <b>Amount</b> |                         |
|-----------------|---------------|-------------------------|
| Commissionerate | 45,000/-      | Auditing of all schemes |

( Commissioner, P&RD, Assam)

I accept above Fee Schedule

(Authorized signatory of C.A. Firm )