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**Government of Jharkhand**  
**RURAL DEVELOPMENT DEPARTMENT**  
**F.F.P. Building, Dhurwa, Ranchi- 834004**

**Advertisement for " Empanelment of Chartered Accountant firms " for appointment of Statutory Auditors of District Rural Development Agencies (DRDA) for the year 2025-26, 2026-27 & 2027-28.**

NIT No: 11- 10 (DRDA)/2024 / 3829


Date:- 9.10.24

Applications are invited from C & AG empanelled Chartered Accountant firms having head/branch office in Jharkhand for empanelment on the panel of Statutory Auditors of District Rural Development Agencies (Including Integrated Watershed Mission Programme), in all twenty four (24) districts in the State of Jharkhand for the financial year **2025-26, 2026-27 & 2027-28**. Prescribed format of Application may be downloaded free of cost from the website [www.rdd.jharkhand.gov.in/rdd](http://www.rdd.jharkhand.gov.in/rdd) under the head "Tenders".

Short listed CA firms will be empanelled on their technical capabilities to audit the account of DRDAs (including IWMP). The Chartered Accountant firms from the panel will be appointed as Statutory Auditors of DRDAs (including IWMP) for conducting audit of the books of accounts of the districts level DRDA and also of Field Offices (Blocks/Sectors, Gram Panchayats and Panchayat Samities) of the concerned DRDA assigned to them under the guidelines prescribed by the Rural Development Department of Govt. of Jharkhand/Govt. of India and should be completed within the time frame fixed by the DRDAs. Audit fee will be paid as per the approved rate (at present, fixation of audit fee is under process) by the respective District Rural Development Agency after satisfactory completion of the audit and submission of Audit and other related documents.

The Application strictly in the prescribed format and complete in all respect along with enclosures of necessary and required/prescribed documents should reach **Deputy Secretary, Rural Development Department, Govt. of Jharkhand, F.F.P. Building, 1<sup>st</sup> Floor, Dhurwa, Ranchi- 834004** through Speed/Registered post only.

The application received after 5.00P.M. of November 1<sup>st</sup>, 2024 shall not be considered/entertained for empanelment by the Department.

  
Deputy Secretary,  
Rural Development Department,  
Govt. of Jharkhand, Ranchi.

## TERMS OF REFERENCE

### *Introduction*

The Rural Development Department, Government of Jharkhand (GoJ), intends to appoint suitable Chartered Accountant firms for conducting statutory audit of all programmes of Rural Development Department across all its administrative units including

- District Rural Development Agency (DRDA) and
- Office of the Block Development Officer (BDO office),
- Office of the Program Officer (PO - the nodal officer at the Block for implementing Mahatma Gandhi National Rural Employment Guarantee Scheme),
- Gram Panchayat (only MGNREGS)
- Watershed Committee (IWMP).

The BDO and PO are at the block level, the DRDA is at the district level and the Secretariat is at the state level. It may be noted that BDO office falls under the administrative control of RDD although it serves the functional and program implementation requirements of several departments of the state. This applies to finance and accounting services as well.

Key RDD schemes and activities implemented and administered at the Watershed Committee GP, Block and District levels are:

- DRDA Administration
- Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS) and the old Closed Schemes like SGRY, NFFWP, JRY and other merged schemes with MGNREGS
- Pradhanmantri Awaas Yojana- Gramin (PMAY-G) and other old closed Schemes like IAY
- National Rural Livelihood Mission (NRLM).
- Socio Economic and Caste Census (SECC)
- Integrated Watershed Mission Programme (IWMP).
- MPLADS
- MLA Scheme
- Shyama Prasad Mukharjee Rurban Mission (SPMRM)
- Abua Awaas Yojna



PO office implements and accounts for the MGNREGS and BDO office implements and accounts for IAY, NRLM and SECC. Apart from RDD schemes, the BDO also implements other programs/ schemes of other departments, as already noted above.

At present, for RD, the BDO office and the PO office functions as the primary unit for recording transactions which originate from the Gram Panchayat or the Block Unit. This may not be the case in respect of accounting functions of other departments.

Transactions originating at district level related to schemes and activities of DRDA are recorded at DRDA. Accounting functions for schemes at the DRDA level is vested with the office of Director Accounts. Block houses the NREGA accountant / Nazir, who currently reports to the Program Officer, the nodal officer for MGNREGA at the Block level. Accounting at the Block level for IAY, PMAY-G and NRLM is undertaken by Block level accountants called the Nazir who reports to BDO. The Nazir also does accounting for schemes of other departments that are implemented by BDO office.

At the State level, the RDD Secretariat handles the administrative expenditure of various schemes as where applicable. The Secretariat undertakes monitoring of performance of the schemes, approves and authenticates financial reports of districts as well as their funding requests, establishes systems and procedures for efficient financial, accounting and fiduciary management across the state for RDD programmes. The secretariat also coordinates with the funding agencies, essentially MORD, GOI and the Finance Department, GoJ on allocation of funds, to the districts.

Further, the secretariat also has accounting and budgeting units / sections that undertake accounting and budgeting functions for the secretariat (including release of state share of funds for RDD programmes / schemes) as well as discharge of payment (bills as well as salaries) and other entitlement functions.

All accounting is programmatic (apart from General administration related budgets / expenditure relating to each administrative unit) and is consolidated at the district level. District Statements of Expenditure / Utilization Certificates (UCs- duly audited annually through statutory audit) serve as the basis for reviewing financial & physical performance and for seeking funds.

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### ***Current Accounting Practice***

Accounting in the RDD secretariat in respect of State Government funds follows single entry cash based system of accounting, as per norms prescribed by the Government. The custodian for prescribing norms for accounting for budgets allocated through consolidated fund of the state is the state Finance department. GoJ has also recently computerized its treasury accounts, which is expected to be followed by all departments. Accounting of District Rural development Agencies follows Double Entry System while Blocks and Panchayats follow cash/Accrual System.

It is mandated that the audit of accounts of DRDA inclusive of all subordinate formations be completed by 30th June every year comprising Receipt and Payment Accounts, Income and Expenditure Account and Balance sheet.

**To audit the aforesaid accounts it is now proposed to appoint a firm of Chartered Accountant for conducting the audit for the financial year ending 31st March 2025. For the purpose of the audit, the selected firm is expected to visit all units of the RDD in the district/s assigned to it.**

### ***Audit Objectives***

The objective of the audit by an external agency is to ensure through the auditor's professional opinion on:

- i. the financial position of each programme at the end of each fiscal year and of the funds received and expended for the accounting period ended as reported by the Programme,
- ii. that the funds are utilized properly to achieve the intended objectives of the Programme,
- iii. and that the covenants of the funding are adhered to.

The programme accounts provide the basis for preparation of the Programme Financial Statement and are established to reflect the financial transaction, as maintained by the Project Executing Agency.

### ***Audit Scope***

**(A)** The Auditor shall be required to carry out the following tasks:

- Accounting Policies and Change: The auditor should comment on the accounting policies and confirm the extent to which all the programmes accounting policies have been applied. In particular, the auditor should report any deviations from the agreed accounting standards. The auditor should also comment on any accounting policy changes, either during a financial year, or from one year to another.
- The auditor will verify all expenditure incurred by the programmes.



- The Auditor will also verify the amounts admitted and reimbursed by DRDA/State Govt. and Central Govt. and will report on the disallowances, if any with reasons for the same and suggests corrective measure needed not to repeat the same for future claims.
- Verify that the procurement of goods, services and civil works have been made following the Guidelines issued by the Government as applicable to each programme.
- Verify that the accounting transaction in all programme units are duly supported by adequate documentation and are duly approved.
- Verify that the funds have been used in accordance with the relevant guidelines.
- Verify that the Bank Accounts at all levels are reconciled and reconciliation statement checked.
- Verification and reporting on statutory compliances, deductions and deposit of TDS etc.
- All necessary supporting documents, records, and accounts have been kept in respect of all programme expenditures.
- The financial statements follow acceptable accounting standards and give true and fair description of the financial positions.
- Report audit compliances and persisting irregularities.
- Any other matter incidental to above matters.

**(B) Audit Report:**

An Audit Report on the Programme Financial Statements should be prepared in accordance with the Standards on Auditing promulgated by the Institute of Chartered Accountants of India. These standards require that the audit opinion be rendered related to the financial statements taken as a whole, indicating unambiguously whether it is unqualified or qualified and if latter, whether it is qualified in certain respects or is adverse or a disclaimer of opinion. The auditor shall follow up the direction regarding audits given time to time by Rural Development Department, Jharkhand. Auditor shall furnish required certificates along with audit reports separately for all the schemes audited.

A sample Audit report as per SA700(revised) has been attached in Annexure-I

**(C) Management Letter**

In addition to the Audit report on Programme Financial Statements, the Auditor shall submit a Management Letter, requiring the auditor to prescribe recommendations for improvements in internal control and other specific matters coming to the attention of the Auditor during the course of Audit examination, this possibly shall include matters such as:

- i) Deficiencies or weakness in systems with respect to Compliance of previous years Audit Observations.

- ii) Any issues of the past financial year which remain unaddressed and any issues which have recurred.
- iii) Provide a feedback on the system of 'Advance settlements' adopted by the agency; suggest measures for improvements of the same.
- iv) Any other matters that auditor thinks pertinent.

A sample cover letter to be used to transmit a management letter is shown in annexure- II. The auditor will have to mention matters which must be brought to the notice of the Program Management at the appropriate level consistent with program guidelines, this RFP, Accounting standards and so, **and not limit to this format.**

#### ***Summary of Auditing Requirements***

1. Government of India guidelines clearly mentions that all the programmes require audited financial statements and separate programme accounts and records exclusively to ensure that the funds were used only for the objectives set out and for release of funds.
2. The accounts and records pertaining to all the Programmes must be consistently maintained in accordance with the standard laid down by the statute governing the respective Scheme/Programme
3. Wherever, the programme accounts are to be maintained on Double Entry System of Accounting, as per accounting standards notify by the Institute of Chartered Accountants of India, the auditor's responsibilities will be to verify if the stated accounting standard have been followed consistently.
4. The project account should be audited in accordance with appropriate auditing standards consistently applied by the Auditor. The Auditor should specify in the Auditor's Report the auditing standards followed by them in conducting their audits. Furthermore, they should expand the scope paragraph in the Auditor's Report by disclosing, at least, the key audit procedures followed in the audit. If there are any supplementary Financial Statements to the Programme main financial statements, the Auditor should also make a statement whether the same audit procedures have been followed for the supplementary financial statements as for the main financial statements.
5. Apart from expressing an opinion on the financial condition of the Programme, the Auditors should also express an opinion as to whether :
  - a. the proceeds have been utilized only for the Programme activities;
  - b. the financial information complies with relevant regulations and statutory requirements; and
  - c. all the covenants of the Grant Agreement have been complied with.
6. When a qualified opinion, adverse opinion, or a disclaimed opinion is given, the Auditor's Report should state in a clear and informative manner all the reasons therefore, in this respect, the auditors are expected to follow SA 700.

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7. Actions or deficiencies disclosed by the Auditors in their Report should be resolved by the Government effectively and within a reasonable time. The Auditors should review and comment upon the adequacy of the corrective measures taken by the Government in the subsequent Auditor's Report.

**Programme Financial Statements shall include the following:**

- I. Balance Sheet as at 31st March 2025 showing accumulated funds and assets and liabilities of the programme.
- II. Income & Expenditure account for the year ending on 31st March, 2025 showing the grant and other income received and expenditure incurred on the programme.
- III. Receipts and Payments Account for the year ending on 31st March, 2025 showing the receipts and payments of the programme.
- IV. Other Schedules to the Programme Financial Statements as appropriate, but which shall include:
  - Statement of Fixed Assets,
  - Schedule of Loans and Advances (including Age-wise analysis)
  - Schedule of all Cash & Bank Balances (also attach bank reconciliation statements as at 31st March 2025)
  - Program wise statement of expenditure
- V. Notes on Accounts explaining, wherever necessary, the transactions relating to the programme including any significant events during the year or changes in accounting policies etc. that would provide the reader a better understanding of the program financial statements.
- VI. Statement of Significant Accounting Policies followed in the preparation of accounts/financial statements in the administrative units
- VII. Scheme wise Utilization Certificates (UCs); duly tallied with the aggregate of Income & Expenditure and expenditure on Fixed Asset (which have been shown as capitalized in the schedule of fixed assets) during the financial year.
- VIII. Action Taken Report on the previous year's audit observations.

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**Key professional/persons required for the purpose of Audit at each of the levels:-**  
**State Level**

S. No.	Key Professionals	Description of Services to be provided	Experience	Minimum Mandays Required
1.	Chartered Accountant	Overall coordination, & planning, team leadership, reporting, liaison with client, Responsibility to lead the audit teams in the field, planning and execution of the audits, discussion with heads of offices at Block /District / State units and report writing and finalization	Qualified Chartered Accountant with at least 5 years experience with expertise in the area of statutory audit planning, execution and reporting.	8
2.	Team member	Audit of Districts level and consolidation	CA (Inter) with 2 years of experience in Accounting, audit and report writing	20

**District Level**

S. No.	Key Professionals	Description of Services to be provided	Experience	Minimum Mandays Required
1.	Chartered Accountant	Overall coordination, & planning, team leadership, reporting, liaison with client, Responsibility to lead the audit teams in the field, planning and execution of the audits, discussion with heads of offices at Block /District / State units and report writing and finalization	Qualified Chartered Accountant with at least 5 years experience with expertise in the area of statutory audit planning, execution and reporting.	4
2.	Team member	Audit of Districts level and consolidation	CA (Inter) with 2 years of experience in Accounting, audit and report writing	10

**For each Block Level**

S. No.	Key Professionals	Description of Services to be provided	Experience	Minimum Mandays Required
1.	Chartered Accountant	Overall coordination, & planning, team leadership, reporting, liaison with client, Responsibility to lead the audit teams in the field, planning and execution of the audits, discussion with heads of offices at Block /district / state units and report writing and finalization.	Qualified Chartered Accountant with at least 3 years experience as a partner with expertise in the area of statutory audit planning, execution and reporting.	1
2.	Team member	Audit of Districts level and consolidation	CA (Inter) with 2 years of experience in Accounting, audit and report writing	2

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**For each Panchayat/ Watershed Committee**

S. No.	Key Professionals	Description of Services to be provided	Experience	Minimum Mandays Required
1.	Team member	Audit of Districts level and consolidation	CA (Inter) with 2 years of experience in Accounting, audit and report writing	1

The audit firm should provide CVs of key personnel who are expected to be engaged in audit work for evaluation purpose.

**Monitoring & Review of the final draft Report-** Final draft report may be reviewed to assess

- whether auditor delivered all reports and documents specified in the contract, in the form and manner and within the time period as specified;
- Assess whether the reports and documents are easily understandable or not;
- Has the auditor satisfied the expectations of service quality, such as adequacy, applicability, effectiveness, innovativeness and impartiality;
- to examine whether auditors are covering the scope of work and achieving the objectives of assignment set forth in the description of service mentioned.

**Compilation & consolidation of Audit report at District level.**

The proposed assignment will be reviewed and monitored by Deputy Commissioner or a Review Committee formed by Deputy Commissioner at the district level and the C. A. Firms will have to take further remedial measures on the discrepancies pointed out.

The auditor shall submit a work plan at every auditee unit and the DC office before the start of the audit, clearly stating the key professional undertaking the audit with date. A nodal person will be deputed to interact with the Auditor at the Districts office.

**Reporting and timelines:**

The final Audit Report should be submitted by 31 st July, 2025, to the Rural Development Department and concerned DRDA office in **2 hard copies and 1 soft copy each.**

Performance of auditor firms would be reviewed at the end of each year and further extension will be given only after satisfactory performance and subject to the validity of the documents (Like C & AG empanelment status etc).

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**Eligibility Criteria:**

Firms must qualify the following minimum criteria:

Sl. No.	Particulars	Minimum Criteria (Years / Number)
1.	The firm must be empanelled with C & AG for the year 2024-25. The particulars of the Firm's Head Office., Branch Office/s., Partners/ Proprietor and paid Chartered Accountants should match with the certificate issued by ICAI, without which the application of the firm would not be considered.	Provide details (Initially acknowledgement certificate may also be considered)
2.	Average annual Turnover of the firm in the last three financial years	Minimum Rs.16 Lakhs
3.	Minimum No. of years of Firm existence as per ICAI Certificate	9 Yrs.
4.	Minimum no. of audit assignments of Statutory Audit of Government departments, schemes and programmes .	4 (in last five years)
5.	The firm should have either have their head office or branch office in Jharkhand. (The Proof of established office should be provided along with the phone numbers for verifying the same.)	Address and phone numbers

**Note:**

- Any firm not qualifying these minimum criteria need not apply as their proposal shall be summarily rejected.
- Supporting Documents for Eligibility Criteria: The firm must submit required supporting documents to establish the minimum eligibility criteria.
- The firm or any partners of the firm should not be black listed by any PSUs or Govt. Co. or any other organisation in respect of any assignment or behaviour. Any partner/qualified employee of the firm whose name is included in the First or Second Schedule of the Chartered Accountants Act, 1949 will not be considered in the evaluation and the firm will provide an undertaking that such partner/employee will not be involved in the audit, directly or indirectly.

**Scoring criteria:**

Criteria	Marking Criteria	Maximum Marks
1. Experience of the firm*	> 9 years & up to 12 years- 05 marks > 12 years & up to 16 years- 07 marks > 16 years- 10 marks (*Counted from the date of constitution of the firm; certification to that effect needs to be provided)	10
2. Relevant Experience of the	>4 & up to 8 assignment - 5 marks >8 & up to 12 assignment - 10 marks	20



Firm (statutory/Internal Audit in last five years) *As per Tech 5	>12 & up to 16 assignment - 15 marks >16 assignment - 20 marks	
3. Turnover of the firm *As per Tech 2	Audited Balance Sheet, Annual Turn-over & Income expenditure account of the firms for last three years (Marks-10) >16 lakh & upto 22 lakh- 3Marks >22 lakh & up to 28 Lakh- 5 Marks More than 28 lakh- 10 Marks	10
4. Qualified Chartered Accountant (Paid Assistant)	Upto 3 Paid Assistant (C.A.)- 5 Marks More than 3 Paid Assistant (C.A.)-10 Marks	10
4. Assigned Key professional staff qualifications and competence to be working on the single district assignment *As per Tech 3&4	Qualified Chartered accountant (Two) CA with at least 5 years post qualification experience (10X2). -20 Marks. CA Inter (Three) (Proof of Passing certificate & Employee with the firm should be attached) CA Inter with at least 2 Years of post qualification experience (10X3). - 30 Marks. The number of points to be assigned to each of the above positions or disciplines shall be determined considering the following sub criteria and relevant percentage weights: 1) General qualifications [20%] 2) Adequacy for the assignment [80%] (*Audit experience relevant to assignment that best illustrate capability of expert for the assignment.) (Maximum marks will be 60 under this criteria)	50
Minimum technical marks for award of Contract will be 70%.		

All the firms qualifying against the eligibility criteria will be ranked based on the scoring criteria given above. The firms will be assigned a rank based on the marks scored. Top 25 firms would be issued a letter of award subject to their submission of a Performance Guarantee of Rs. 20,000 only, drawn in favour of Rural Development Department valid for 6 months from the date of issue.

**Award Criteria:**

**Award of districts and headquarter, if the qualifying firms are 25:**

Based on the rank they obtain, each firm is assigned District and headquarters. Selection of District for any specific firm will be jurisdiction of the dept.

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**Award of districts and headquarter if the qualifying firms are more than 25:**

If the qualifying firms are more than 25 in number then the top 25 firms will be assigned the districts and headquarter.

**Award of district and headquarter if the qualifying firms are less than 25:**

If the qualifying firms are less than 25, all the firms qualifying will be assigned one district. The allotment of second and subsequent district will be based on the number of partner of the firm & full time chartered accountants employee of the firm as per ICAI firm constitution certificate.

The following will be considered while assigning the districts:

- A CA firm will not be given the same district to audit if it has done it in the immediately previous year.

**Termination of empanelment:** The department reserves the right to cancel the termination of empanelment before three years at any stage without assigning any reasons thereof. If an audit firm does not do the audit in time or its job is not satisfactory, the RDD will assign another firm out of the selected list for the audit of that district.

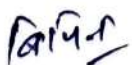
**Remuneration for the Audit :** - Audit fee will be paid as per the approved rate by the respective District Rural Development Agency after satisfactory completion of the audit and submission of Audit and other related documents.

- Note.:-**
1. Applicable GST will be paid in addition to above remuneration..
  2. The department reserves the right to revise the audit fee rate at any stage/time.

**Delay Penalty:** - Rural Development Department may deduct penalty in case of delay in completion of the assignment to the maximum of 20% of the assignment.

However, in case of delay due to reasons beyond the control of the CA Firm, suitable extension of time will be granted.

**Note.:-** This expression of interest is to just empanel CA firms to audit the account based on their technical capabilities.







**Guidelines for Submitting the Proposals:****General Guidelines:**

Agencies are required to submit the proposal as per the guidelines and formats detailed out in the following paras:

- I. The original and all copies of the Technical Proposal shall be placed in a sealed envelope clearly marked **"TECHNICAL PROPOSAL"** while clearly mentioning the submission address, reference number and title of the Assignment, and be clearly marked **"DO NOT OPEN, EXCEPT IN PRESENCE OF THE OFFICIAL APPOINTED."** The department shall not be responsible for misplacement, losing or premature opening if the outer envelope is not sealed and/or marked as stipulated. This circumstance may be case for Proposal rejection
- II. **Team Composition & Number of Teams for the assignment:** The team for the assignment must be headed by a qualified Chartered Accountant with one CA and three CA-Inter (total 5 for a single district) and support staff as appropriate to the assignment. Rural Development will make panel of the eligible CA firms and will have the right to allot not more than two districts to the CA firms (but the number of key professional will increase accordingly). The technical proposal must clearly elaborate on the team composition as given in **Tech form 4.**
- III. **Single Proposal:** A firm should submit only one proposal. If a firm submits or participates in more than one proposal, all such proposals shall be disqualified.
- IV. All agencies must comply with the Technical Specification, General Conditions and Format/Requirements for Technical proposal.
- V. Technical proposals submitted by the firm should be valid for 6 months from the date of submission of the proposal by the firm.
- VI. Each page, Form, Annexure and Appendices of the Proposal must be signed with seal by the Authorised Partner of the firm.
- VII. The Department reserves the right to accept or reject any application without giving any reasons.
- VIII. Firm should submit all the supporting document as they have claimed in the proposal.

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**Technical Proposal forms:**

- I. Letter of Transmittal (*Tech form 1*)
- II. Details of the Firm along with Details of Partners (Tech form 2),
- III. Details of Qualified Staff & Semi-qualified Staff (Tech form 3),
- IV. Details of the Team Composition (Tech form 4): Firm must provide the structure and composition of the teams which shall be deputed for conducting the audit across various administrative units. Firm should provide the Curriculum Vitae of the key personnel (experts) who would be leading the individual audit teams and the overall audit assignment.
- V. Brief of the relevant experience (Tech form 5)

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**Letter of Transmittal**

To,  
The Principal Secretary  
Rural Development Department  
F. F. P. Building, Dhurwa,  
Ranchi, Jharkhand

Dear Sir,

We, the undersigned, offer to provide the audit services in accordance with your Request for Proposal dated [Insert Date]. We are hereby submitting our Proposal, which includes this Technical Proposal sealed under a separate envelope.

We are submitting our Proposal in association with: [Insert a list with full name and address of each associated Consultant]

We hereby declare that all the information and statements made in this Proposal are true and accept that any misinterpretation contained in it may lead to our disqualification.

We agree that we will be paid according to the guidelines of the Rural development Department, Govt. of Jharkhand.

We agree to bear all costs incurred by us in connection with the preparation and submission of the proposal and to bear any further pre-contract costs.

We understand that the Rural Development Department, Jharkhand is not bound to accept the lowest or any proposal or to give any reason for award, or for the rejection of any proposal.

I confirm that I have authority of [Insert Name of the C.A. Firm] to submit the proposal and to negotiate on its behalf.

Yours faithfully,



( )

**Particulars/Details of the Firm**

**Tech form 2**

Sl. No.	PARTICULARS	Supporting Documents required to be submitted along with this Form
1	Name of the Firm	
2	Addresses of the Firm:	
	Head Office	Name of the Incharge Phone No: Fax No: Mobile of Head Office In-charge:
	Branch Office 1,2,3..... (Particulars of each branch to be given)	Name of the Incharge Phone No: Fax No: Mobile of Branch Office In-charge:
3	Income Tax PAN No. of the Firm	Attach copy of PAN card
4	GST Registration No.	Attach copy of Registration (if applicable)
5	Registration No. with ICAI	
6	Empanelment No. with C & A G	Attach proof of latest empanelment with C&AG for the year under Audit.
7	No. of Years of Firm Existence & Date of establishment of Firm	Attach copy of Partnership Deed
8	Turnover of the Firm in last three completed years Year 2021-22 Year 2022-23 Year 2023-24 Average	Attach audited accounts for the last three completed years and ITR Rs..... Rs..... Rs..... Rs.....
9	Audit Experience of the Firm(in last five years): 1. Number of Assignments of Statutory Audit of Government Department, schemes and programmes	Copy of the Offer Letter & the Fee Charged.
10	Details of Partners: Provide following details: • Number of Full Time Fellow Partners associated with the firm. • Name of each partner, • Date of becoming ACA and FCA • Date of joining the firm, • Membership No., • Qualification • Experience • Whether the partners is engaged full time or part time with the firm.	Attested copy of Certificate of ICAI on or later than 1.1.2024. Provide the details in a separate sheet in a tabular format.
11	Details of Full time CA Employee (Paid Assistant)	With similar details as above.
12	Details of other Employees , CA-Inter , etc	Details of qualification and experience.

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**A. Details of Qualified Staff (Chartered Accountants)****Tech form 3***(Please provide attested copy of Certificate of ICAI on or later than 1.1.2024 for each qualified staff)*

S. No.	Name of Staff	Length of Association with the Firm (in years)	Educational Qualifications	Area of Key Expertise	Membership No.	Relevant Experience
1						
2						
3						
4						
5						
6						
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**B. Details of Semi-qualified(CA Inter) Staff (including Article Clerks etc)**

S. No.	Name of Staff	Length of Association with the Firm (in years)	Educational Qualifications	Area of Key Expertise	Relevant Experience	Remarks
<b>Semi Qualified Staffs:</b>						
1						
2						
..						
<b>Article Clerks:</b>						
1						
2						
..						
<b>Others</b>						
1						
2						
..						



Details of Structure & Composition of Team and Task Assignments FOR Proposed Assignment

Tech form 4

Name	Position/ Team Number	No's	Educational Qualification	Key Responsibilities or Task Assigned	Relevant Experience	Name of the firm to which he belongs in case of Associate	Number of Man days estimated for task completion

Attach detail CV of two qualified Chartered Accountant, three semi-qualified C.A. (C.A. Inter) and support staff as appropriate to the assignment.

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**Tech form 5****Brief of Relevant Experience (in last five years):**

<b>A. Experience of statutory audit of Government Department, schemes and programmes.</b>						
S. No.	Name of the Auditee Organization	Grant-in-aids handled of the auditee organization	Type/ Nature of Assignment	Scope & Coverage of the Assignment	Duration of Completion of Assignment	Proof of the letter of Work or Assignment awarded by the Auditee Organization (Pl attach a copy of the letter)

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**MODEL AUDITOR'S REPORT -UNQUALIFIED OPINION****Annexure - I**

[Appropriate Addressee]

We have audited the accompanying financial statements of <Scheme Name> of District Rural Development Agency, <name of district> which comprise the Balance Sheet as at March 31, 2025, Income and Expenditure Account as on March 31, 2025 and Receipts and Payments Account as on March 31, 2025 for the year then ended, and a summary of significant accounting policies and other explanatory information.

**Management's Responsibility for the Financial Statements**

Management is responsible for the preparation of these financial statements. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

**Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

**Opinion**

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give a true and fair view in conformity with the accounting principles generally accepted in India:

- a) in case of Balance Sheet as at March 31, 2025
- b) in case of Income and Expenditure Account as on March 31, 2025
- c) in case of Receipts and Payments Account as on March 31, 2025

For <<>>  
Chartered Accountants  
Firm's Registration Number

Signature  
(Name of the Member Signing the Audit Report)  
(Designation)  
Membership Number

Place of Signature:

Date:

19/1

②

**Annexure - II**



## Sample Management Letter

(Audit Firm Letter head)

(Date)

To Rural Development Department,

In connection with our audit of financial statements of DRDA and all the schemes administered by the said DRDA for the year ended, we familiarized ourselves with internal guidelines and letters/circulars issued by the Rural Development Dept applicable during the period under audit. This letter to the department includes observations noted during the course of our audit examination in the following areas:

1. Status of compliance of Audit observations pertaining to previous audit period.

Scheme	Audit Observation	Action taken by DRDA	Auditor's Comments

2. Matters arising current year and having significant impact on the financial statements of the schemes and/or DRDA.

Scheme	Audit Observation	Status of the issue (Critical/Moderate/Negligible)	Auditor's recommendation for

3. Specific comments with respect to compliance of specific guidelines issued to the DRDA by the Department.

Date of issue of instruction(s)	Dept. Letter No.	Status compliance of DRDA	Auditors suggestions/ comments

4. Status of maintenance of program books and records.
5. Opportunities for strengthening financial management records, systems and controls, together with recommendations for improvements.

The matters contained in this Management letter are intended solely for the information of Rural Development Department, for such timely consideration and action as the department may deem appropriate. They have been considered by us in formulating the audit opinion expressed on the project financial statements in our audit report dated \_\_\_\_\_ and they do not alter the opinion expressed in that audit report.

We wish to take this opportunity to thank the department or the courtesies and cooperation extended to our auditors.

Yours Truly,  
(Name and title)

20/11/17