



**Govt. of Jharkhand**  
Department of Panchayati Raj  
2<sup>nd</sup> Floor, FFP Building, Dhurwa, Ranchi – 834004  
E-mail: panchayat-jhr@nic.in, panchayat.jhr@gmail.com

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**Request for Proposal**

**Empanelment of Chartered Accountants Firm for conducting Statutory Audit of three tiers of Panchayati Raj Institutions (GP/PS/ZP) functioning in all Districts of Jharkhand with uploading Audit reports in Audit online portal.**

Proposals are invited from the eligible Chartered Accounting Firms in the prescribed format for Empanelment for Statutory Audit of three tiers of Panchayati Raj Institutions (GP/PS/ZP) functioning in all districts of Jharkhand for the Financial years 2022-23, however, empanelment period may be extended for further two financial years subject to the decision of the Department of Panchayati Raj, Govt. of Jharkhand.

Detailed Terms of Reference and RFP document can be downloaded and e-tender can be uploaded in <https://jharkhandtenders.gov.in>.

*Only CA firms agreeable to Terms of Reference may apply.*

Last date for submission of response/proposal is **28.12.2023 at 3.00 PM.**

  
**(Dy. Director)**  
**Directorate of Panchayat Raj**  
**Govt. of Jharkhand.**



Govt. of Jharkhand  
Department of Panchayati Raj  
2<sup>nd</sup> Floor, FFP Building, Dhurwa, Ranchi – 834004  
E-mail: [panchayat-jhr@nic.in](mailto:panchayat-jhr@nic.in), [panchayat.jhr@gmail.com](mailto:panchayat.jhr@gmail.com)

**Notice Inviting Request for Proposals from eligible Chartered Accountant Firms for Empanelment as Statutory Auditor for the Audit of 3 tier Panchayati Raj Institutions for the financial years 2022-23 may be extended for next two financial years.**

Proposals are invited from the eligible Chartered Accountant Firms in the prescribed format for conducting Statutory Audit of three tiers of Panchayat Raj Institutions (Gram Panchayats/Panchayat Samitis/Zila Parishads) in all districts of Jharkhand and uploading Audit reports in Audit online portal. The audit period is for the financial years 2022-23

The selected firms shall not sublet the assignment to any other CA firm's or individual chartered accountant. If such practice is found, the department shall initiate the proceedings for blacklisting the firm.

1. The Technical Committee of the department will scrutinize the applications and only those firms will be selected who fulfill the minimum eligibility criteria. The department will have the right to cancel any application and or postponed the process of selection at any stage without assigning any reason thereof.

2. Associates or JV arrangement or networking is not allowed under the assignment.  
3. Pre-requisite for participating Chartered Accountant Firm:

(i) The firm must be either a proprietorship firm or partnership firm, empaneled with C&AG for the year 2022-23 or 2023-24 compulsory. 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. The Chartered Accountant Firm should be registered with ICAI and have Income Tax Registration and GST Registration [To provide copies of all Certificates of Registration]. Annual average turnover of the bidder for the last three financial years ending on 31st March, 2023 should be equal to or greater than Rs.25 lakhs. [To provide copies of audited Financial Statements of firms for all the 3 years]

(ii) The CA Firms should have been in operation/Existence for at least 10 years after registration.

(iii) The CA firms should have experience of Conducting 3 assignment of Statutory/Internal Audit of Govt. Departments/Public Undertakings.

(iv) The firms should have their head Office or Branch Office in Jharkhand. (The firm should provide the proof issued by the ICAI).

4. This audit is fixed budget assignment. Only CA firms agreeable to Terms of Reference may apply.

5. Interested CA Firms may download and e-tender may be uploaded in <https://jharkhandtenders.gov.in>.

6. Sealed Completed proposals will be received at the address mentioned below on any working day up to 3.00 P.M. on 28.12.2023.

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**Panchayati Raj Dept, Government of Jharkhand.**  
**2<sup>nd</sup> Floor, F.F.P Building, Dhurwa, Ranchi-834004**  
**Email: panchayat-jhr@nic.in**  
**Phone: 0651-2401727**

The Panchayati Raj Department reserves the right to accept or reject any or all proposals without incurring any obligation to inform the affected applicant/s of the grounds. The proposals will be evaluated based on the information provided by the CA Firms and the evaluation criteria detailed in RFP Document.

  
**(Dy. Director)**  
**Directorate of Panchayat Raj**  
**Govt. of Jharkhand.**



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Department of Panchayati Raj  
2<sup>nd</sup> Floor, FFP Building, Dhurwa, Ranchi – 834004  
E-mail: [panchayat-jhr@nic.in](mailto:panchayat-jhr@nic.in), [panchayat.jhr@gmail.com](mailto:panchayat.jhr@gmail.com)**

**Letter of invitation**

**From:**

**Dy. Director,**

**Directorate of Panchayat Raj,  
2<sup>nd</sup> Floor, F.F.P. Building, Dhurwa, Ranchi-834002**

**To:**

All Qualifying CA Firms as per RFP Attention:

M/S .....

1. The undersigned invites proposals to provide the following consulting services: Empanelment of Chartered Accountants firms for Conducting Statutory Audit with entry of audit reports in audit online portal of three tiers of Panchayati Raj Institutions (GP/PS/ZP) functioning in all Districts of Jharkhand.
2. This RFP is available to all eligible prospective Chartered Accountants firms.
3. A firm will be selected under Fixed Budget Method and procedures described in this RFP, in accordance with the policies of the Govt. of Jharkhand.
4. The deadline for receipt of proposals shall be **28.12.2023 upto 3.00P.M.**
5. Panchayati Raj Department reserves the right to accept or reject any or all proposals, and to annul the selection process and reject all proposals at any time prior to the award of contract, without thereby incurring any liability or any obligation in any form to the affected firms on any grounds.

  
**(Dy. Director)**  
**Directorate of Panchayat Raj**  
**Govt. of Jharkhand**



**Govt. of Jharkhand**  
**Department of Panchayati Raj**  
**2<sup>nd</sup> Floor, FFP Building, Dhurwa, Ranchi – 834004**  
**E-mail: panchayat-jhr@nic.in, panchayat.jhr@gmail.com**

## **TERMS OF REFERENCE**

### **Introduction**

The Panchayati Raj Dept. Government of Jharkhand (GOJ) intends to empanel eligible Chartered Accountant firms for conducting statutory audit of the Gram Panchayats, Panchayat Samities and Zila Parishad in all districts of Jharkhand. Scheme such as 14<sup>th</sup> & 15<sup>th</sup> Finance Commission and own revenue/resources (OSR) generation and its income & expenditure thereby at the GPs/PSs/ZPs level should be audited by the CA firm for the financial years 2022-23.

### **Current Accounting Practice**

Accounting of Panchayats follows Cash and double Entry System of Accounting. It is mandated that the audit of accounts of PRIs should be completed within stipulated time frame every year comprising Bank reconciliation Statement, Receipt and Payment Accounts, Income and Expenditure Account and Balance Sheet.

To audit the accounts, it is now proposed to appoint/empanel a firm/firm of chartered Accountants for conducting the audit of all three tier of Panchayati Raj Institution for the financial years 2022-23. For the purpose of the audit, the selected firm is expected to visit all the PRIs assigned to them.

### **Audit Objectives**

The objective of the audit by an external agency is to ensure, through the auditors' professional opinion on the financial position and own revenue/resources (OSR) generation at the GPs/PSs/ZPs at the end of each financial year and of the funds received and expenditure incurred for the accounting period ended as reported by the PRI's (i.e. 14<sup>th</sup> Finance Commission & 15<sup>th</sup> Finance Commission as well as any Schemes executed from the fund of Central Finance Commission, State Finance Commission and all the other schemes being executed by the PRIs, ), that the funds are utilized properly to achieve the intended objectives of the Programmes, 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 i.e., PRIs and Consolidated Financial Report of Gram Panchayats, Panchayat Samities and Zila Parishads (Consolidated Income & Expenditure A/c, Receipt & Payment A/c and) Balance Sheet of GPs, PSs and ZPs). Financial Statements of each Schemes / Programme will prepare by PRI's. Empaneled CAs should certify the accounts and submit its audit report along with any observation required.

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### Audit Scope

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

- 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 and adhered to. 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 receipts and expenditure and own revenue/resources generation (OSR) and its expenditure incurred by the GPs, PSs and ZPs.
- The Auditor will also verify the amounts admitted and reimbursed by the Departments/State Govt. and Central Govt. and will report on the disallowances, if any with reasons for the same and suggest 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/scheme.
- Verify that the accounting transaction in all programme are duly supported by adequate documentation and are duly approved.
- Verify that the funds have been used in accordance with the relevant guidelines.
- Verify/Reconcile the Bank Accounts.
- 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 and GPs, PSs and ZPs as a whole.
- 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.
- This is to note that wherever the audits of the any financial year prior to 2022-23 of any PRI is pending, the agency so selected will also be required to do the audit for all the pending financial years till 2022-23 for which additional remuneration at the same per year rates will be payable to them.
- The audit has to be done on scheme wise basis but both separate (scheme wise) & Consolidated (of all the schemes) reports will have to be submitted by the auditor at the panchayat level.
- The Panchayat Samiti level auditor will be required to consolidate the audited financial statements for all the PRI's covered in that particular Panchayat Samiti.
- The Zila Parishad level auditor will be required to consolidate the audited financial statements for all the PRI's covered in that particular Zila Parishad.
- The auditors will submit their reports to the concerned PRIs and to the Department as well for review.
- The auditors will upload their observation in Audit Online portal in prescribed format and predefined filled.

*Audit Scope does include audit of eight Formats of Accounts prepared as per the Model Accounting System and reflected in the e-Gram Swaraj portal.*

**(B) Audit Report:**

An Audit Report on the each Program 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 to 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.

A sample Audit report as per SA 700 (revised) has been Annexed in **Annexure-I.**

**(C) Management Letter:**

In addition to the Audit report on Gram Panchayats, Panchayat Samities, and Zila Parishad (GP/PS/ZP) 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, this possibly shall include matters such as:

- i. Deficiencies or weakness 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 feedback on the system of Advance settlements adopted by the Gram Panchayats, Panchayat Samities, and Zila Parishad suggest measure 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.

**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 for the release of funds.
2. The audit, 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. The programme accounts are to be maintained on Double Entry System of Accounting, as per accounting standards notified by the Institute of Chartered Accountants of India. In this context, the auditors' 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 Statement to the Programmed 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. 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 31' March of relevant financial year under Audit showing accumulated funds and assets and liabilities of the programme and consolidated Balance Sheet of the GramPanchayats, Panchayat Samitis and Zila Parishad.

II. Income & Expenditure account for the year ending on 31st March showing the grant and other Income received and expenditure incurred on the programme and consolidated Income & Expenditure A/c of GramPanchayats, Panchayat Samities and ZilaParishad.

III. Receipts and Payments Account for the year ending on 31<sup>st</sup> March showing the receipts and payments of the programme and consolidated Receipt& Payment A/c of Gram Panchayats, Panchayat Samities and ZilaParishad.

IV. Other Schedules to the Programme/consolidated Financial Statements as appropriate, but which shall include:

- Statement of Fixed Assets.
- Schedule of Loan and Advances (including Age-wise analysis) of depreciation on fix assets.
- Schedule of all Cash & Bank Balances (also attach bank reconciliation statements as at 31<sup>st</sup> March)
- Scheme wise statement of income and expenditure
- Revenue generation through Own Source of Revenue (OSR) by the respective Panchayat and its 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.

IX. Preparation of accounts is the responsibility of the PRIs

Sl. N o.	Key professionals	Description of Services to be provided	Experience	Minimum Man days Required per Panchayat
1	Chartered Accountant	Overall coordination & planning, team leadership, reporting, liaison with client, Responsibility to lead the audit teams in the fields, planning and execution of the audits, discussion with heads of offices at Block/District/State units, a 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. preference will be given to experience in Audit Online.	1
2	Team Member	Audit of Gram Panchayats, Panchayat Samities and Zila Parishads and their consolidation.	At least one CA (Inter) With 2 years of experience in accounting, audit and report writing. preference will be given to experience in Audit Online.	1

➤ The audit firm should provide CVs of key personnel who are expected to be engaged in audit work for evaluation purpose. Bio-data of Assigned Key professional should be signed by a partner in the Firm.

#### **Monitoring & Review of the final draft Report:**

Final draft report may be reviewed to assess whether audit or 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;  
in the prescribed format or not;  
cover the entire gambit or not etc.

The proposed assignment will be reviewed and monitored by Panchayati Raj Department or a state level assessing agency formed at the state level by the Principal Secretary, PR, Govt of Jharkhand and take further remedial measures on the discrepancies pointed out. The auditor shall submit a work plan at every auditee GP, PS & ZP 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.

The whole process will be monitored by Department of Panchayat Raj and DLFA at appropriate level.






### **Reporting, Audit Remuneration and timelines:**

The final Audit Report should be submitted by the selected CA Firms to the Department in two hard copies and one soft copy to the respective Gram Panchayat/ Panchayat Samiti /Zila Parishad shall also be submitted.

### **Time line for submission of Audit Report with Audit online:**

The Statutory Audit Reports have to be submitted as per detailed below-

Financial Year 2022-23

- 31 December, 2023

### **Remuneration for the Audit:**

The Audit Firm will be paid for Audit and consolidation of reports on following rates:

#### **For Audit:**

For each Gram Panchayat per financial year : - 2,500/-only

For each Panchayat Samiti per financial year: - 2,000/-only

For each Zila Parishad per financial year:- 3,000/-only

**Note: Remuneration for the Audit will be paid by auditee unit GST@ 18% (at present) will be paid in addition to above remuneration subject to applicability of GST on Audit of local bodies.**

### **Penalty Clause:**

Panchayati Raj 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.

For delay in submission in report beyond 2 week (time given by the department), following penalty clause will be applicable.

Delay up to 1 Week	5 % of Audit fee
Delay up to 2 Week	10 % of Audit fee
Delay up to 3 Week	15 % of Audit fee
Delay up to 4 Week	20 % of Audit fee

For delay more than 4 weeks as well as ,if the CAs fails to comply any of the provisions of the reporting requirements of the RFP, department at its discretion may terminate the appointment without prior notice and may take necessary action, apart from imposition of penalty.

**Eligibility Criteria:**

Firms must qualify the following minimum criteria:

Sl.No.	Particulars	Minimum Criteria (Years /Number)
1	The firm must be empaneled with C & AG for the year 2022-23 or 2023-24 The particulars of the Firm's Head Office., Branch Office/s.,Partners 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
2.	Average annual turnover of the firm in the last three financial years (2019-20 ,2020-21 & 2021-22)	Minimum average (3 years)turnover of Rs.25Lakhs.
3.	Minimum No. of years of Firm existence as per ICAI Certificate	10Yrs.
4.	Minimum no. of audit assignments of Statutory Audit of Government, departments,schemes and programmes/ PSUs.	5
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
6.	Partnership Firm	FCC issued by ICAI as on01/01/2023 or later)
7.	Minimum 2( With at least 1 FCA )Partners/ qualified employees(at least 1 FCA) with Minimum 5 Semi Qualified(CA inter) required	

**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 (balance sheet, P/L Account, & income tax return of last three years) duly sealed and signed by the partner in each& every page to establish the minimum eligibility criteria. It includes Audited Financial Statements along with Income Tax Return of the firm for last three years



- The firm or any partners of the firm should not be blacklisted by any PSUs or Govt. or Co. or any other organization in respect of any assignment or behavior. Any partner/qualified employee of the firm who have panelized under the First or Second Schedule of the Chartered Accountants Act, 1949 will not be considered in the evaluation. The firm will provide an undertaking in this regard on Rs.100/-non judicial stamp paper.

Criteria	Marking Criteria	Maximum Marks
1. General Experience of the Firm. (Number of Years) As per Tech 2	10 years to 15 years- 10 marks  Above 15 years- 15 marks (*Counted from the date of constitution of the firm; certification to that effect needs to be provided should be verified) Terminal date for computation of experience shall be up to 01/01/2023. (*FCC issued by ICAI as on 01/01/2023)	15
2. Relevant Experience of the Firm (last five years) (Statutory/Internal Audit) *As per Tech 5	5 to 10 assessments- 10marks  More than 10 assessments- 15 marks  <b>Audit Online Experience- 5 marks</b>	20
3. Turnover of the firm	Audited Balance Sheets, Annual Turn-over & Income expenditure account of the firms for last three years (Marks- 20) 25lakh to 50 lakh- 10 Marks 50lakh to 75 lakh- 15 Marks More than 75lakh –20Marks (Maximum marks will be 20 under this criteria)	20
4. CA Employee (As per ICAI)  As per Tech 3	Qualified Chartered accountant As Per ICAI Constitution Certificate. (Should be verified) Up to 5 Qualified Paid-Up CA- 10 Marks More than 5 Qualified Paid-Up CA- 15 Marks (Maximum marks will be 15 under this criteria)	15
5. Assigned key professional staff qualifications and competence to be working on the single district Assignment (Audit online)  As per Tech 3 & 4	CA with at least 5years post qualification experience. -(5x 2) =10Marks (One CA Max Marks – 5)  CA Inter (Four) CA Inter with at least 2 Years of post-qualification experience. -(5x4)20 Marks. (One CA Inter Max Marks – 5)  The number of points to be assigned to each of the above Positions to conduct relevant experience or disciplines shall be determined considering the following sub criteria and relevant percentage weights: 1) General qualification [20%] 2) Adequacy for the assignment [80%] (*Audit experience relevant to assignment that best illustrates capability of expert for the assignment.)  Education Certificate, relevant working documents must be duly attached with application/ proposal so that experience	30

may be evaluated properly.
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<b>Minimum technical marks for award of Contract will be 75%</b>
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- 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. Top24 firms would be issued a letter of award subject to their submission of a Performance Guarantee of Rs. 20,000 only, drawn in favor of RGPSA DIRECTORATE valid for 3months from the date of issue. If one or more CA firm have got same marks decision will be taken on the year of experience of the firm i.e. age of firms taken from ICAI Constitution Date.

**Award Criteria:**

**Award of districts if the qualifying firms are 24:**

Based on the rank they obtain; each firm is assigned District. Selection of District for any specific firm will be jurisdiction of the department of Panchayati Raj Department, Govt of Jharkhand.

**Award of districts if the qualifying firms are more than 24:**

If the qualifying firms are more than 24 in number then the top 24 firms will be assigned the districts. More than one CA firm may be assigned in one District.

**Award of district if the qualifying firms are less than 24:**

If the qualifying firms are less than 24, all the firms qualifying will be assigned one district. The allotment of second and subsequent district will be based on the number of partners of the firms & 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.







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### 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"  
**DONOTOPEN.EXCEPTINPRESENCEOFTHEOFFICIAL  
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 Subordinate (total 2 for a single Panchayat) and support staff as appropriate to the assignment. Panchayati Raj Department will make panel of the eligible CA firms.
- iii. All agencies must comply with the Technical Specification, General Conditions and Format/Requirements for Technical proposal.
- iv. Technical proposals submitted by the firm should be valid for 12 months from the date of submission of the proposal by the firm.
- v. Each page, Form, Annexure and Appendices of the Proposal must be signed by the Authorized Partner of the firm.
- vi. The Department reserves the right to accept or reject any application without giving any reasons.
- vii. The management reserves the right to exchange the districts between two appointed CA firms based on ease of work, geographical boundaries, etc. The management may at its own or on the request (within 2 working days of allotment) by the CA firm may perform the exchange in the award of district. Such an exchange will be made at the discretion of the Department only.

#### Technical Proposal forms:

- i. Letter of Transmittal (Tech form1)
- ii. Details of the Firm along with Details of Partners (Tech form2)
- iii. Details of Qualified Staff & Semi-qualified Staff (Techform3)
- 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.

**Tech form 1****Letter of Transmittal**

**To,**  
**The Principal Secretary,**  
**Panchayati Raj Department**  
**2<sup>nd</sup> Floor F.F.P. Building, Dhurwa.**  
**Ranchi 834004.**

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 firms]

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 Panchayati Raj 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 Panchayati Raj Department, Jharkhand is not bound to accept 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

CAs







**Techform2**  
**Particulars/Details of the Firm**

Sl.No	PARTICULARS	Supporting Documents required to be Submitted along with this Form
1	Name of Firm	
2	Address of Firm	
	Head Office	Name of In charge Phone No: Fax No: Mobile of Head Office In-charge:
	Branch Office 1, 2, 3..... (Particulars of each branch to be given)	Name of In charge Phone No: Fax No: Mobile of Head Office In-charge:
3	Firm's PAN No.	Attach copy of PAN card
4	GST Registration No.	
5	Registration No. with ICAI	Attach copy of Registration (if applicable)
6	Empanelment No. with C & A G	Attach proof of latest empanelment with C&AG for the year under Audit (2022-23 or 2023-24).
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 financial years Year 2019-20 Year 2020-21 Year 2021-22	Attach audited accounts for the last three completed years Rs..... Rs..... Rs.....
9	Audit Experience of the Firm: 1. Number of Assignments in Commercial/ Statutory Audit. 2. Number of Assignments in Social Sector Audit (Other than audit of Charitable Institution)	Copy of the Offer Letter.
10	Details of Partners: Provide following details: <ul style="list-style-type: none"><li>• Number of Full time Fellow Partners associated with the firm.</li><li>• Name of each partner,</li><li>• Date of becoming ACA and FCA</li><li>• Date of joining the firm</li><li>• Membership No.</li><li>• Qualification</li><li>• Experience</li><li>• Whether the Partner is engaged full time or part time with the firm.</li></ul>	Attested copy of Certificate of ICAI on or later than 01.01.2023..... Provide the detail in separate sheet in the tabular format.
11	Details of Fulltime CA employee	As per ICAI Constitution of firm.
12	Details of other Employees, CA-Inter, etc	Details of qualification and experience.

**A. Details of Qualified Staff (Chartered Accountants)**

(Please provide attested copy of Certificate of ICAI on 01/01/2023 or later for each qualified staff)

Sl. No.	Name of Staff	Date of Qualification	Length of Association with the Firm (in year)	Educational Qualifications	Area of Key Expertise	Membership No.	Relevant Experience
1							
2							
3							
4							
5							
6							

**B. Details of Semi-qualified(CA Inter) Staff (including Article Clerks etc)**

S.No.	Name of Staff	Date of Qualification	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**

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 detailed CV of a qualified Chartered Accountant with one 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:**

**A. Experience of statutory / internal audit in relation to externally Aided projects/Social Sector Projects**

**(Excluding the audit of Charitable Institutions and NGOs).**

Sl No	Name of the Auditee Organization	Type/Nature of Assignment	Year of Assignment (FY)	Duration of Completion of assignment	Proof Attached
1					
2					
3					
4					
5					

**B. Experience of statutory / internal audit in Commercial Sector/PSUs etc.**

Sl No	Name of the Auditee Organization	Type/Nature of Assignment	Year of Assignment (FY)	Duration of Completion of assignment	Proof Attached
1					
2					
3					
4					
5					



## **MODEL AUDITOR'S REPORT-UNQUALIFIED OPINION**

### **[Appropriate Addressee]**

We have audited the accompanying financial statements of [Scheme Name] and of Zila Parishad [Address] which comprise the Balance Sheet as at ..... Income and Expenditure Account as on ..... and Receipt and Payment Account as on ..... 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 .....
- b) In case of Income and Expenditure Account as on .....
- c) In case of Receipts and Payments Account as on .....

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

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

Place/Date:

**Annexure- II****Sample Management Letter**

(Audit Firm Letterhead)

(Date)

To,

Panchayati Raj

In Connection with our audit of financial statements of GPs, PSs and ZPs and all the schemes administered by said GPs, PSs and ZPs for the year ended 31<sup>st</sup> March 20.... We familiarized ourselves with internal guideline and letters/circulars issued by the Panchayati Raj 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 ZILA PARISHAD	Auditor's Comments

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

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

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

Date of issue of instruction(s)	Dept. Letter No.	Status of compliance by ZILAPARISHAD	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







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Panchayati Raj 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)