



શ્રમયોગ • સંગઠન • સમૃદ્ધિ

**District Rural Development Agency**  
**Patan**

**સને. ૨૦૧૫-૧૬, ૨૦૧૬-૧૭ અને**  
**૨૦૧૬-૧૭ સુધીની**  
**સ્ટેચ્યુટરી ઓડિટરના નિમણૂકની ટેન્ડરની કોપી**



## Terms of Reference

1. In Gujarat various schemes of Rural Development of Central and State Governments are being carried out through the 33 District Rural Development Agencies (DRDA), 249 Taluka Panchayats and all scheme runs under CRD. while all funds including the Central funds paid by CRD.
2. The Commissionerate of Rural Development desires to appoint C.A. firms for the purpose of carrying out statutory audit of DRDA's and Taluka office and all scheme run under CRD on annual bases.
3. The Auditor should be empanelled with C & A G upto whole contract period.
4. The auditor should be well conversant with all the schemes/ guidelines /G.R.s/ circulars, standing instructions, orders issued from time to time by Central /State Government as well as Commissionerate.
5. District will be treated as a unit and one district will not be divided between two or more C.A. firms for this assignment.
6. The auditor shall place qualified personnel for audit work not below the Inter C.A. or CA with minimum experience of one year of audit and with working knowledge of computer.
7. C.A. firm will carry out audit of DRDA and Taluka Panchayat and / NGOs/PIAs and other implementing agencies as may be specified by the concern District Rural Development Agency.
8. It will be the responsibility of the auditor to carry out fast, prompt, accurate and correct audit.
9. Any matter requiring urgent attention involving financial or administrative lapse will be separately reported and brought to the notice of authorities concerned.
10. The auditor shall confirm that all the payments are made, bills are cleared and cheques are issued only after the verification by pre-auditors. The Statutory auditor shall provide a separate report in respect of payments made without pre-audit except salary, Taxes and govt. payment as a telephone, office lightbill etc. directly to the Chairman & District Development Officer. one copy to Commissionerate of Rural Development.



11. The auditor will make a presentation half yearly to District Development Officer about the findings and the work done by them during the particular half year. The presentation should mention the number of Bills checked and the number of bills in which irregularities were found with details thereof etc. The presentation should form part of the bills submitted by C.A. Firm at the end of year.
12. The appointment of auditor will be effective from the date of awarding the contract and the work of audit will commence from the date mentioned in the letter of awarding the contract.
13. The auditor shall raise their bills for fees after completion of the audit and submitting Audit Report.
14. The scope of work shall be as specified in Annexure-I-A. Any further clarification on the scope of work can be obtained from District office by written correspondence.
15. Auditor shall submit final consolidated as well as scheme wise separate audit Report before 30th June for the year ended on 31st March.
16. The audit should be carried out independently without any pressure from any office. It may be clearly noted that for the purpose of audit the auditors will be appointed directly by District Development Officer and shall be accountable to District Development Officer as well as to Commissionerate of Rural Development. The audit work should be carried out in an objective, impartial and fair manner.
17. The auditor shall carry out the assignment in accordance with the highest standard of professional and ethical competence and integrity as prescribed by the Code of Conduct and Code of the Institute of Chartered Accountants of India, New Delhi, having due regard to nature and purpose of the assignment, and shall ensure that the personnel assigned to perform the services under this Agreement, will conduct themselves in a manner consistent herewith.
18. For more information see our website [www.drdapatan.com](http://www.drdapatan.com)



## **SCOPE OF WORK**

**Chartered Accountants is required to certify/Comment on the following in the Audit Report,**

1. Opening Balance & Closing balance of the receipt and payment accounts tallies with that of Cash Book,
2. Opening Balance adopted tallies with closing balance of last year.
3. Annual income and expenditure statements shall reflect all scheme's details and it shall be prepared project expenditure component wise that is i.e ADM/Scheme/material/labour cost.
4. All payments to the implementing agencies are shown as advances, pending adjustments untill end of the year.
5. Funds have been used for the purpose for which they were received,
6. There is no case of any diversion of funds from one scheme to another central or the state funded scheme.
7. There is only single bank account for each scheme.
8. There does not exist any minus balance at any stage during the year.
9. No funds of the scheme are placed in Fixed Deposit.
10. Schemes Funds are not being kept in current account.
11. Schemes Funds are not being kept in the state treasury.
12. Cashbook is written on accrual account basis.
13. Interest earned has been added to the scheme fund.
14. State share for the year has been received during the year.
15. Bank reconciliation is being done regularly.
16. All receipts/refunds have been correctly accounted for and remitted.

### **Also comments on the following.**

1. He will specifically comment on Bank reconciliation.
2. Unutilized funds are credited in Government Accounts or transfer in new schemes replaced for closed scheme.
3. 100% Verification of registers and vouchers of District /Taluka/all implementing agency

