

**Government of Jharkhand
Rural Development Department
F.F.P. Building, Dhurwa, Ranchi- 834004**

**Advertisement for "Empanelment of Chartered Accountant Firms"
for the Appointment of Statutory Auditors under MGNREGA for
the FYs 2024-25, 2025-26 & 2026-27.**

FN No: 13-166/finance & accounting/2024/RDD (N) 337

Date:- 12/03/2025

Applications are invited from Comptroller and Auditor General (C & AG) empanelled Chartered Accountant (CA) firms with headquarter or district office located in Jharkhand are invited to apply for empanelment as Statutory Auditors for the MGNREGA, Rural Development Department (RDD), Government of Jharkhand (GoJ) across all twenty-four (24) districts of Jharkhand, which are categorized into 5 Administrative Divisions: Palamu, North Chotanagpur, Santhal Pargana, South Chotanagpur, Kolhan for the financial years **2024-25, 2025-26 & 2026-27.**

Prescribed application format can be downloaded free of cost from the official website <https://www.jharkhand.gov.in/MGNREGA> under the section "Tenders & Corrigendum".

Short listed CA firms will be empanelled based on their technical capabilities to audit the MGNREGA accounts. The selected firms from the panel list will be appointed as Statutory Auditors of MGNREGA, will be responsible for conducting statutory audit of the books of accounts/ financial records at the districts level, as well as field offices including Blocks, Gram Panchayats and Panchayat Samiti. The audit must be carried out as per the guidelines prescribed by the Government of Jharkhand and the Government of India within the stipulated timeframe set by the department.

The Audit fee will be paid at the approved rate (currently under revision) by the respective department (Dept.) upon satisfactory completion of the audit and submission of Audit report and other related documents. Applications, strictly in the prescribed format and complete with all necessary documents and enclosures, must be submitted to:

The **Additional Secretary, State MGNREGA Cell, RDD, Govt. of Jharkhand, F.F.P. Building, 1st Floor, Dhurwa, Ranchi- 834004.** Application must be sent via Speed, Registered post, or hand delivery only. Deadline for Submission: March 28, 2025, by 5:00 PM. Applications received after the deadline will not be considered.


**Additional Secretary,
Rural Development Department,
Govt. of Jharkhand, Ranchi**

TERMS OF REFERENCE

Introduction

The State MGNREGA Cell, RDD, Government of Jharkhand (GoJ) intends to engage competent Chartered Accountant firms for conducting the statutory audit of MGNREGA – related scheme at various levels, including:

- i. State and District levels under Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS)
- ii. Block and Gram Panchayat ((MGNREGS-specific)
- iii. Cluster Facilitation Project (CFP) at State and District
- iv. levels Other schemes associated with MGNREGA

The administrative structure includes Block Development Officers (BDOs) and Block Programme Officers (BPOs) at the block level, Deputy Commissioners (DCs) and Deputy Development Commissioners (DDCs) at the district level, and the MGNREGA Commissioner is at the state level. It may be noted that BDO office operates under the administrative control of MGNREGA, it also supports the functional and program implementation of multiple government programs from different departments of the state. This applies to finance and accounting services as well.

Scope of Work

- i. The statutory audit will cover the MGNREGA schemes and related activities implemented and managed at the Gram Panchayat, Block, and District levels, including: **MGNREGS** and its predecessor schemes such as **SGRY, NFFWP, JRY**, and other merged initiatives.
- ii. Block and Gram Panchayat ((MGNREGS-specific)
- iii. CFP at State and District level
- iv. Other schemes associated with MGNREGA.

The District, Block, and Gram Panchayat offices are responsible for the implementation and financial management of MGNREGA. The BDO office and Programme Officer (PO) office serve as the primary units for financial transactions, particularly those originating from Gram Panchayats or Block

Units. At the Block level, financial records are managed by the NREGA Accountant/Nazir, who reports to the Programme Officer, the nodal officer for MGNREGA at this level. The Nazir also handles the accounting for other departmental schemes implemented by the BDO office. At the State level, the MGNREGA Commissioner oversees administrative expenditures, monitors scheme performance, approves financial reports from districts, processes funding requests, and establishes financial management and accounting protocols to ensure transparency and efficiency in MGNREGA operations..

All accounting follows a programmatic approach, except for general administrative budgets and expenditures specific to each administrative unit. At the district level, financial data is consolidated, and District Statements of Expenditure and Utilization Certificates (UCs)—which undergo an annual statutory audit—serve as key documents for assessing financial and physical performance and for requesting funds.

Financial Reporting and Audit Requirements

Accounting in the State MGNREGA cell 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. Accounting of MGNREGA scheme in Districts, Blocks and Panchayats follow cash/Accrual System.

At the District, Block, and Panchayat levels, accounting for the MGNREGA scheme follows a combination of cash and accrual-based systems.

As per the mandate, the statutory audit of MGNREGA accounts must be completed by June 30th each year, covering the following financial statements:

- i. Receipt and Payment Account
- ii. Income and Expenditure Account
- iii. Balance Sheet

To ensure compliance, a Chartered Accountant firm will be engaged to audit the accounts for the financial year ending March 31, 2025. The selected firm will be



required to visit all designated MGNREGA units within the assigned district(s) for the audit process.

Audit Objectives

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

- i. Financial Position Review: The auditor evaluates the financial status of MGNREGA at the end of each fiscal year, verifying the funds received and expended during the accounting period as reported by the program.
- ii. Proper Utilization of Funds: The audit ensures that allocated funds are used effectively to achieve the intended objectives of the program.
- iii. Adherence to Funding Guidelines: The audit confirms that funding covenants and financial regulations have been strictly followed

The programme accounts serve as the foundation for preparing the Programme Financial Statement and are maintained by the Project Executing Agency to record all financial transactions.

Audit Scope

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

- i. 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.
- ii. The auditor will verify all expenditure incurred by the programmes.
- iii. The Auditor will also verify the amounts admitted and reimbursed by 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.
- iv. 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.



- v. Verify that all accounting transactions within MGNREGA units are properly documented and approved.
- vi. Verify that the funds have been used in accordance with the relevant guidelines.
- vii. Verify that bank accounts at all levels are properly reconciled and that reconciliation statements have been prepared and checked.
- viii. Verification and reporting on statutory compliances, deductions and deposit of TDS etc.
- ix. Confirm that all necessary supporting documents, records, and accounts have been properly maintained for MGNREGA expenditures.
- x. Ensure that financial statements adhere to acceptable accounting standards and present a true and fair view of financial positions.
- xi. Report on audit compliance and highlight any persistent irregularities.
- xii. Address any additional concerns relevant to the audit process.

(B) Audit Report:

An Audit Report on the Programme Financial Statements must be prepared in accordance with the Standards on Auditing (SA) promulgated by the Institute of Chartered Accountants of India (ICAI). These standards mandate that the audit opinion must be rendered related to the financial statements taken as a whole, indicating unambiguously whether the opinion is:

- i. Unqualified (Clean Opinion)
- ii. Qualified (with certain reservations)
- iii. Adverse (Negative Opinion)
- iv. Disclaimer of Opinion (Inability to Express an Opinion)

The auditor must adhere to audit guidelines issued periodically by the State MGNREGA Cell, RDD, Jharkhand, and submit separate required certificates along with the audit report for the MGNREGA scheme.

A sample audit report prepared as per SA 700 (Revised) is 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. Identify deficiencies or weaknesses in the system concerning compliance with previous years audit observations.
- ii. Highlight issues from past financial years that remain unaddressed and any recurring concerns.
- iii. Provide feedback on the process of advance settlements (if applicable in previous FY) and suggest improvements.
- 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 no limit to this format.**


Summary of Auditing Requirements

- i. The Government of India mandates that financial statements for the MGNREGA scheme be audited, with distinct programme accounts and records maintained to ensure funds are used strictly for the intended objectives and for fund release purposes.
- ii. Accounts and records related to the MGNREGA scheme must adhere to the standards set by the governing statute of the programme.
- iii. Where Double Entry System of Accounting is required, auditors must verify adherence to the accounting standards prescribed by the Institute of Chartered Accountants of India. The project account should be audited in accordance with appropriate auditing standards consistently applied by the Auditor.
- iv. 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.

- v. 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.
- vi. 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.
- vii. 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.

Handwritten signature and initials in blue ink, consisting of a stylized 'S' followed by a cross-like mark and a horizontal line.

Programme Financial Statements

The financial statements for the programme should include:

- i. Balance Sheet as at 31st March of related year showing accumulated funds and assets and liabilities of the programme.
- ii. Income & Expenditure account for the year ending on 31st March of related year 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 of related year 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 of related year)
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 Audited Utilization Certificates (UCs); duly tallied with the aggregate of Income & Expenditure and expenditure on Fixed Assets (which have been shown as capitalized in the schedule of fixed assets) during the previous financial year.
- viii. Action Taken Report on the previous year's audit observations.



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 Person-days Required in a FY
1.	Chartered Accountant	Overall coordination & planning, team leadership, reporting, liaison with authority, responsibility to lead the audit teams in the field, planning and execution of the audits, discussion with heads of offices at State units and report writing and finalization	Qualified Chartered Accountant with at least 5years' experience with expertise in the area of statutory audit planning, execution and reporting.	8
2.	Team member	Audit of State 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 Person-days required in a FY
1.	Chartered Accountant	Overall coordination & planning, team leadership, reporting, liaison with authority, Responsibility to lead the audit teams in the field, planning and execution of the audits, discussion with heads of offices at District and report writing and finalization	Qualified Chartered Accountant with at least 5years' 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 sin Accounting, audit and re ort writing	10

For each Block Level

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

For each Panchayat

S. No.	Key Professionals	Description of Services to be provided	Experience	Minimum Person-days required in a FY
1.	Team member	Audit of Gram Panchayat level and consolidation	CA (Inter) with 4 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



- i. whether auditor delivered all reports and documents specified in the contract, in the form and manner and within the time period as specified;
- ii. Assess whether the reports and documents are easily understandable or not;
- iii. Has the auditor satisfied the expectations of service quality, such as adequacy, applicability, effectiveness, innovativeness and impartiality;
- iv. 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 30th June, to the State MGNREGA cell, RDD and concerned District office in 2 hard copies and 1 soft copy each.

Performance of auditor firms would be reviewed at the end of each financial 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.)



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 Financial 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. 60 Lakhs
3.	Minimum No. of years of firm existence as per ICAI Certificate.	10 Yrs.
4.	Minimum no. of audit assignments of Statutory Audit of Government departments,schemes,PSU and programmes.	5 (in last five years)
5.	The firm should have either had 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 as mention
- 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*	> 10 years & up to 13 years - 05 marks > 13 years & up to 22 years - 07 marks > 22 years - 10 marks (* Counted from the date of constitution/ incorporated of the firm; certification to that effect needs to be provided)	10
2. Relevant Experience of the Firm (statutory/ Internal Audit in last five years) * As per Tech 5	>5& up to 8 assignments - 5 marks > 8 & up to 12 assignments - 10 marks > 12 & up to 16 assignments - 15 marks > 16 assignment - 20 marks	20
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) > 60 lakh & up to 65 lakhs - 3 Marks > 65 lakh & up to 75 Lakhs - 5 Marks More than 75 lakh - 10 Marks	10
4. Assigned Key professional staff qualifications and competence to be working on the districts assignment * As per Tech 3 & 4	Up to 8 Paid Assistant (C.A.) - 5 Marks More than 8 Paid Assistant (C.A.) - 10 Marks	10
5. CISA/ DISA partner or paid CAs	One partner or CA paid staff (as per ICAI records) should have CISA/DISA qualification, (minimum 3 years old CISA or DISA qualified, as on date of 05.03.2025)	8

<p>6. Assigned Key professional staff qualifications and competence to be working on the districts assignment * As per Tech 3&4</p>	<p>Qualified Chartered accountant (Five) CA with at least 10 years post qualification experience (10X5). —50 Marks. CA Inter (Three) (Proof of Passing certificate & Employee with the firm should be attached) CA Inter with at least 5 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 75 under this criteria)</p>	<p>80</p>
<p>Minimum technical marks for award of Contract will be 70%.</p>		

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 6 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 Jharkhand Rojgar Guarantee Nidhi valid for 6 months from the date of issue of the letter of award.



Award Criteria:

Award of Division and headquarter, if the qualifying firms are 6:

Based on the rank they obtain, each firm is assigned Division and headquarters. selection of headquarter / Division for any specific firm will be jurisdiction of the dept.

DETAILS OF DIVISION

Palamu (Garhwa, Latehar, Palamu)

North Chotanagpur (Bokaro, Chatra, Dhanbad, Giridih, Hazaribagh, Koderma, Ramgarh)

Santhal Pargana (Godda, Deoghar, Dumka, Jamtara, Sahibganj, Pakur)

South Chotanagpur (Gumla, Khunti, Lohardaga, Ranchi, Simdega)

Kolhan(East Singhbhum, Seraikela-Kharsawan, West Singhbhum)

Award of Division and headquarter if the qualifying firms are more than 6:

If the qualifying firms are more than 6 in number, then the top 6 firms will be assigned the Division and headquarter.

Award of Division and headquarter if the qualifying firms are less than 6 :

If the qualifying firms are less than 6, all the firms qualifying will be assigned one division. The allotment of second and subsequent division will be based on the number of partner of the firm & full time chartered accountant's employee of the firm as per ICAI firm constitution certificate.

The following will be considered while assigning the division:

- A CA firm will not be given the same division 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 State MGNREGA cell, 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 MGNREGA 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: - State MGNREGA Cell, RDD 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 one qualified Chartered Accountant and four CA-Inter (total 5 for a single district) and support staff as appropriate to the assignment. State MGNREGA cell, RDD will make panel of the eligible CA firms and will have the right to allot the 24 districts of Jharkhand divided into 5 Administrative Division and state level to the CA firm (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 a period of 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 and sealed by the Authorised Partner of the firm.
- vii. The State MGNREGA Cell, RDD reserves the right to accept or reject any or all application without giving any reasons thereof.
- viii. Firm should submit all the supporting documents as they have claimed in the proposal.

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)



Letter of Transmittal

To,
The MGNREGA Commissioner.
State MGNREGA cell.
Rural Development Department.
F.F.P. Building Dhurwa,
Ranchi, Jharkhand. 834004.

Sub :- Submission of proposal for empanelment of CA firm with State MGNREGA Cell, RDD, 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 MGNREGA.

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 State MGNREGA Cell, 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,

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Particulars/ Details of the Firm

Sl. No.	Particulars	Supporting Documents required to be submitted along with this Form
1	Name of the Firm	
2	Address 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 Head 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&AG	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 FY 2021-22 FY 2022-23 FY 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, PSUs and programmes.	Copy of the Offer Letter & the Fee Charged.

10	<p>Details of Partners: Provide following details:</p> <ul style="list-style-type: none"> • 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. 	<p>Attested copy of Certificate of ICAI on or later than 1.1.2025</p> <p>Provide the details in a separate sheet in a tabular format.</p>
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)

(Please provide attested copy of Certificate of ICAI on or later than 1.1.2025 for each qualified staff)

Sl. 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.)

Sl.No.	Name of Staff	Length of Association with the Firm (in years)	Educational Qualifications	Area of Key Expertise	Relevant Experience	Remarks
Semi Qualified staffs: (CA Inter)						
1						
2						
..						
Article Clerks:						
1						
2						
..						
Others						
1						
2						
..						

**Details of structure & Composition of Team and Task Assignments for Proposal
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 person days estimated for task completion

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

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Brief of Relevant Experience (in last five years):

A. Experience of statutory audit of Government Department, schemes, PSU and programmes.						
Sl. No	Name of the Auditee Organization	Grant-in-aids handled of the auditee organization	Type/ Nature of the 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)

2



MODEL AUDITOR'S REPORT -UNQUALIFIED OPINION

[Appropriate Addressee]

We have audited the accompanying financial statements of <Scheme Name>, <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:

- i. in case of Balance Sheet as at March 31, 2025
- ii. in case of Income and Expenditure Account as on March 31, 2025
- iii. 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:

Sample Management Letter

(Audit Firm Letter head)

(Date)

To,
The MGNREGA Commissioner
State MGNREGA Cell, RDD.

In connection with our audit of financial statements of MGNREGA scheme by the said District for the year ended, we familiarized ourselves with internal guidelines and letters/circulars issued by the State MGNREGA Cell, RDD 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 pervious audit period.

Scheme	Audit Observation	Action taken by District	Auditor's Comments

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

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 District by the Department.

Date of issue of instruction(s)	Dept. Letter No.	Status of compliance by District	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 State MGNREGA Cell, RDD 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)

