संचालनालय, "प्रधानमंत्री आवास योजना–ग्रामीण"
प्रथम तल, ब्लाक–II, कक्ष क्रमांक– II/I/16
इन्द्रावती भवन, छत्तीसगढ़, नया रायपुर
Email id : rd.pmaycg@gmail.com Phone No. 0771-2510199

प्रधान मंत्री
आवास योजना–ग्रामीण
Pradhan Mantri Awaas Yojana-Gramin

क्रमांक 3178 /प्र.म.आ.यो.ग्रा/2018 नया रायपुर, दिनांक 29/08/2018

प्रति,

1 **मुख्य कार्यपालन अधिकारी,**
चिप्स,
सिविल लाईन, रायपुर

2 **वरिष्ठ तकनीकी निर्देशक**
राष्ट्रीय सूचना एवं प्रोद्यौगिकी
केन्द्र मंत्रालय, महानदी भवन,
नया रायपुर, छत्तीसगढ़

विषय :– आवास योजना–ग्रामीण अंतर्गत चार्टड एकाउन्टेंट (Chartered Accountant) की फर्म को Empanelment करने हेतु Expression Of Interest (EoI) पंचायत एवं ग्रामीण विकास विभाग की वेबसाईट में अपलोड करने विषयक।

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विषयांतर्गत आवास योजना–ग्रामीण अंतर्गत चार्टड एकाउन्टेंट (Chartered Accountant) की फर्म को Empanelment करने हेतु Expression Of Interest (EoI) का प्रकाशन पंचायत एवं ग्रामीण विकास विभाग की बेवसाइट में किया जाना है।

कृपया Expression of Interest (EoI) पंचायत एवं ग्रामीण विकास विभाग के website- www.prd.cg.gov.in/राज्य की website-www.cgstate.gov.in पर अपलोड करने का कष्ट करें।

(अमृत विकास तोपनो)
संचालक
प्रधानमंत्री आवास योजना–ग्रामीण
छत्तीसगढ़, नया रायपुर

Department Government of Chhattisgarh

Expression of Interest (EoI) is invited from eligible Chartered Accountant Firms for Empanelment of Internal Audit of Awaas Yojna for 3 years starting with Financial Year 2018-19, 2019-20 & 2020-21.

The Chartered Accountant Firms will be empaneled as Auditor.

The Selection of auditors will be as per detailed EoI and Terms of Reference (TOR) which may be downloaded from the website https://www.cgstate.gov.in/ Short listing will be done strictly based on the criteria listed therein. The agency has to provide supporting documents for credentials claimed with the EoI. The EoI should be delivered at the following address by **10th September, 2018** till 5:00 pm in a sealed envelope. "EoI for Audit of the PMAY-G Programme" should be written on the envelope containing the proposal.

Address:

Director, PMAY-G
1st Floor, Block -2, PMAY-G Office,
Indrawati Bhawan, Naya
Raipur – 492002,
Chhattisgarh.

Sd/-
Director, PMAY-G
Naya Raipur, Chhattisgarh

Panchayat & Rural Development Department
Government of Chhattisgarh

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Expression of Interest (EoI) for appointment of Chartered Accountants Firm for Audit of the Awaas Yojna.

The PMAY-G and IAY are 2 schemes run by the Panchayat and Rural Development Department, Government of Chhattisgarh. PMAY-G has its office at Indrawati Bhawan, First Floor, Block Second, Naya Raipur, Chhattisgarh, Pin Code – 492002.

Awaas Yojna invites EoI from firms of Chartered Accountant for conducting Internal Audit for the Financial Year 2018-19, 2019-20 & 2020-21.

To be eligible, the firm should have its Head or Branch Office in Chhattisgarh and possess minimum 05 years experience in carrying out Statutory Audit/Internal/ other Audit of Government etc. The firm should empanel by the CAG India and Firm is eligible for inclusion in the panel for Major Audit in the Financial Year 2018-19 as per CAG India. Interested and eligible firms may submit their data/details/documents latest by **10th September 2018.**

The interested Chartered Accountant Firms are required to enclose photocopies of the following documents (self-attested):

1. Certificate of practice;
2. PAN Card of Firm
3. CAG empanel of Firm for Financial Year 2018-19 & Firm is eligible for inclusion in the panel for Major Audit in the Financial Year 2018-19 as per CAG India.
4. ICAI Constitution Certificate of CA Firm
5. Latest IT return filed by firm;
6. GST registration certificate;
7. Documents in support of financial turnover of the firm;
8. Undertaking to be furnished by the Firm that there are no legal suit/criminal cases pending against the Firm and its partners or having not been earlier convicted on grounds or moral turpitude or for violation of laws in force.

All entries in the Application form should be legible and filled clearly. If the space for furnishing information is insufficient, a separate sheet duly signed by the authorized signatory may be attached.

The competent authority of PMAY-G reserves the right to annul any or all application without assigning any reason.

APPLICATION FORM

Details of Chartered Accountant firm for the Internal Audit of Awaas Yojna or it's Nodal Agency Accounts for the financial year 2018-19, 2019-20 & 2020-21:

S. No.	Particulars	Details
1	Name of the firm	
2	Address of the Registered/Head Office	
3	Telephone no. and E-mail address	
4	ICAI Registration No. with Region Name and Code No.	
5	Date of constitution of the firm	
6	PAN No. of the firm	
7	Date since when the firm has a full time FCA	
8	Number of Full-Time Partners as on 1-4-2018 or latest (Details to be provided in **"Annex-A"**)	
9	Number of Branches in Chhattisgarh (Details to be provided in **"Annex-B"**)	
10	Whether the firm is engaged in any Statutory/Internal/other Audit State Government/ Central Govt. (incl. Schemes/ Programmes), (If yes, details may be given **"Annex-C")**.	
11	Average Turnover of the Firm (last 3 years)	

Evaluation of Technical Bid:

The Technical Bids will be evaluated as per the following criteria:

1) Basic Eligibility Criteria:

Interested Chartered Accountant Firms with the Following Prerequisites may apply for Appointment of Audit of PMAY-G-

S.No.	Criteria	Supporting Documents to be Furnished
1	**The Firm Must have been register with the Institute of Chartered Accountants of India (ICAI) for at least five years as on 1st April 2018 and should have at least 5 years of auditing experience on that date.**	Copy of Constitution Certificate from ICAI as on 01.04.18 or Latest.
2	**The firm must have empanelled with the office of the Comptroller and auditor General of India as date for F.Y. 2018-19 and Firm is eligible for inclusion in the panel for Major Audit in the Financial Year 2018-19 as per CAG India.**	Copy of CAG Empanelment and Firm is eligible for inclusion in the panel for Major Audit in the Financial Year 2018-19 as per CAG India. (Acknowledgement copy not acceptable)
3	**The Firm Should have Full Time 5 Partners, out of which, 3 Partners should be FCA.**	Constitution Certificate from ICAI as on 01.04.18 or Latest.
4	**The firm must have undertaken at least 5 (Ten) Assignment in government sector (s) in last Five years.**	Copies of appointment letter.
5	**The firm should have an average turnover of Rs. 30 lakhs in the last 3 years 2014-15, 2015-16 & 2016-17.**	Copy Audited balance sheet and P & L a/c for last 3 years to be furnished in support of turnover (incase no audit required then copy of self attested B/s & P&L should be submitted)
6	**The firm must have Head office or branch office in Chhattisgarh.**	Constitution certificate form ICAI as on 01.04.18 or latest.
7.	**Firm should be have alteast one partner in Chhattisgarh**	ICAI Member Card will be downloaded from website will be considered.

- 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 should not be black listed by ICAI /Centrally Sponsored Projects /PSUs / Government Company in respect of any assignment or behavior. (Self –attested Declaration to be given in this regard by the authorized person of the firm on Rs. 100/- Stamp Papers).

Guidelines for submitting the Proposals:

The firm should submit **all documents in sealed closed Envelope and Top on envelope should be mentioned "For the Empanelment** Internal **audit of PMAY-G of F.Y. 2018-19, 2019-20 & 2020-21. 1st Floor, Second Block, Indrawati Bhawan, Naya Raipur, Chhattisgarh.**

TECHNICAL EVALUATION:

Eligibility criterion of the firms shall be based on the various criterions as given in the table below. The technical proposal evaluation shall be based on the following parameters.

S.No.	Criteria	Minimum Requirement	Maximum Marks	Supporting documents to be furnished in Proof of claim
1.	**No. of Partners** 5 to 7 Partners- 5 Marks More than 8 Partners- 10 Marks	Minimum Five Partners and 3 Should be FCA as on date.	10	ICAI Firm Constitution Certificate as on 01.04.18 or Latest
2.	**Years of existence of the firm** 5 Years to 10 Years = 2 (marks) More than 15 Years = 5 (marks)	Minimum Existence of Five Years.	5	ICAI Firm Constitution Certificate as on 01.04.18 or Latest
3.	**Experience in Audit of Central /state Govt. any program / any scheme in Grameen and Zila Panchayat department in Chhattisgarh in last Five years** 1 Marks for each Assignment/ Appointment/ Reappointment letter subject to maximum 5 Marks.	No, Minimum requirement, but considering for Marking.	5	Copy of work order
4.	**Experience in Audit of Central /state Govt. program / scheme in last Five years** 1 Marks for each Assignment/ Appointment letter subject to maximum 10 Marks.	Minimum 5 Assignment/Appointment/ Reappointment letter	10	Copy of work order
5.	**Average Turnover of the firms in last 3 years** (2014-15,2015-16 & 2016-17) First – Rs.30 lakhs to Rs.50 lakhs = 7 marks More than Rs.50 lakhs = 10 marks	Minimum Average turnover Should be Rs. 30 Lakhs in last three years.	10	Attach copies of audited balance sheet and P &L Accounts Of the last Three years i.e,2014-15, 2015-16, 2016-17 were applicable (incase no audit required then

				& P/L should be submitted)
6.	**No of Staff In Firm** 1. Qualified CA Staff (excluding Partners) = 3 Marks for each. 2. Semi Qualified CA Staff = 2 Marks for each 3. CA Article/M.Com/MBA = 1 Marks for each staff	10 Staff should be in the Firm.	20	i. For CA Paid Staff - Copy of ICAI Firm Constitution Certification as on 01/04/2018 or latest to be considered. ii. Other than Qualified CA Staff Mark sheet/ Passing certification will be considered. iii. For Article ICAI articleship letter or mark sheet
7.	**Adequacy & Technical Approach of Proposed Methodology & Work Plan**	Audit Plan should be submitted.	10	As per evaluation of the Proposal.
8.	**Firm having HO or Two Branch Office in the Chhattisgarh.** H.O. – 5 Marks Or 1 Branch- 2.5 Marks & 2 Branch = 5 Marks, atleast one partner should be Chhattisgarh	HO or Branch Office in Chhattisgarh and at least one Partner should be in Chhattisgarh	5	Copy of ICAI Firm Constitution Certification as on 01/04/2018 or latest Or Partner Membership Card who belong to Chhattisgarh
9.	**Presentation of Scheme** The firm will make a detailed presentation on scheme		25	
	TOTAL		**100**	

Note: -

1. **Rate Chart for scheme audit (details enclosed at Annexure -D).**
2. Any CA Firm not qualifying these minimum criteria need not apply as their proposal shall be summarily rejected.
3. Supporting documents for eligibility criteria: - The firm must submitted required supporting documents to establish minimum eligibility criteria.
4. The Firm/ any Partner of the firm should not be black listed by any PSU or Government departments/schemes/programmes/PSU in respect of any assignments or behavior. 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 evaluation and the firm will provided an undertaking that such Partner/Qualified

evaluation and the firm will provided an undertaking that such Partner/Qualified employee will not be involved in the audit work, directly or indirectly.

5. Each application in sealed envelope must reach Director of PMAY-G office, Indrawati Bhawan, First Floor, Block-2, Naya Raipur – 492002, Chhattisgarh by **September 10, 2018** (before 5-00 PM) positively by Registered Post or by Hand in Tender Box in the Office. Applications reaching the above address after the stipulated date and time will not be considered for selection. "EoI for the Empanelment of Internal Audit should be written on the envelope containing the proposal.
7. Application send through email (soft form) will not be entertained.
8. The CA Firm should have either their Head office (HO) or Branch office (BO) in Chhattisgarh and 1 partner should be in Chhattisgarh.
9. The Selected firm must complete Every Internal Audit assignment of each Quarter, 25th of the Following Month and submit their final District-wise Consolidated Audit Report in 3 hard copies and soft copy of concerned Districts.
12. At least one Qualified CA should accompany the team while Audit process.
13. Technical evaluation will be done by committee and the Decision of Committee will be final and committee will inform technical score of each firm through email.
15. The Firm has to submit an undertaking as per **Annex-E**.
16. The date of presentation of scheme will be notified to firms after the submission date.
17. The EoI will be opened on 11th September, 3:00 P.M. at PMAY-G office, Indravati Bhawan,
    1St Floor, Block -2, Naya Raipur, C.G.

Selection of Audit Firm:

1. Top 10 firms will be communicated, who score highest mark in technical score and will be called for giving presentation to be consider for Internal Audit empanelment.
2. If the final score of two or more firms are ties in top five firms, then the decision of the Committee will be final (More than Five firm have highest score in Technical, then decision of the Committee is final).
3. Only top 5 firms will be selected for empanelment as auditors for Awaas scheme based on aggregate of technical score and presentation.
4. In case of tie of firms for selection of top 10 firms for presentation, will be based on firm with maximum average turnover in last 3 years. If the tie happens even in this case, then the committee will take decision.

Terms of References

Back Ground:

1. Public housing programme in the country started with the rehabilitation of refugees immediately after independence and since then, it has been a major focus area of the Government as an instrument of poverty alleviation. Rural housing programme,as an independent programme , started with Indira Awaas Yojana (IAY) in January 1996. Although IAY addressed the housing needs in the rural areas, certain gaps were identified during the concurrent evaluations and the performance Audit by Comptroller and Auditor General (CAG) of India in 2014. These gaps, i.e. nonassessment of housing The shortage, lack of transparency in selection of beneficiaries, low the quality of the house and lack of technical supervision, lack convergence, loans not availed by beneficiaries and weak the mechanism for monitoring was limiting the impact and outcomes of the programme.

2. To address these gaps in the rural housing program and in view of Government's commitment to providing "Housing for All" by the scheme 2022, the of has IAY has been re-structured into Pradhan Mantri Awaas Yojana -Gramin (PMAY-G) w.e.f. 1st April 2016.

3. PMAY-G aims at providing a pucca house, with basic amenities, to all houseless householder and those households living in kutcha and dilapidated house, by 2022. The immediate the objective is to cover 1.00 crore household living in kutcha house/dilapidated house in three years from 2016-17 to 2018- 19.The minimum size of the house has been increased to 25 sq.mt (from20sq.mt) with a hygienic cooking space. The unit assistance has been increased from Rs. 70,000 to Rs. 1.20 lakh in plain and from Rs.75,000 to Rs 1.30 lakh in hilly states, difficult areas and IAP district. The beneficiary is entitled to 90.95 person day of unskilled labour from MGNREGS. The assistance for construction of toilet shall be leveraged though convergence with SBM-G, MGNREGS or any other dedicated the source of funding. Convergence for piped drinking water, electricity connection, LPG gas connection etc. different Government programmers are also to be attempted.

4. The cost of unit assistance is to be shared between Central and State Government in the ratio 60:40 in plain areas and 90:10 for North Eastern and the Himalayan States. From the annual budgetary grant for PMAY-G,90% of funds is to be released to States/UTs for the construction of new house under PMAY-G This would also include 4%allcation towards Administrative expenses .5%of the budgetary grant is to be retained at the central Level as reserve found for special Projects. The annual allocation to the states is to be based on the Annual Action Plan (AAP) approved by the Empowered Committee and the found to States /UTs is to be released in tow equal installments.

5. Once of the most important features of PMAY-G is the selection of beneficiary. To ensure that assistance is targeted at those who are genuinely deprived and that the selection is objective and verifiable, PMAY-G instead of selecting a the beneficiary from among the BPL households selects beneficiary using housing deprivation parameters in the Socio Economic and Caste Census (SECC), 2011 date which is to be verified by the Gram Sabhas. The SECC data captures specific deprivation related to housing among households. Using the data households that are houseless and living in 0,1 and 2 kutcha wall and kutcha roof houses can be segregated and targeted . The Permanent Wait List so generated also ensures that the states have the ready list of the household to be covered under the scheme in the coming years (through Annual Select

sts) leading to better planning of implementation. To adders grievances in beneficiary selection an appellate process has also been put in place.

6. Towards better quality of construction, setting up of a Nation Technical Support Agency (NTSA) at the national level is envisaged. One of the major constraints in quality house construction is the lack of the sufficient number of skilled masons. To address this, a pan-India training and certification programme of Masons has been launched in the States/UTs. This will, in addition, and career progression for rural masons. For timely construction/completion to ensure good quality of house construction, it has also been envisaged to tag a PMAY-G the beneficiary with a field level Government functionary and a Rural Mason.

7. The beneficiary to be assisted by in-house construction with a bouquet of house design typologies inclusive of disaster resilience features are suitable to their local geo-climatic conditions. These designs are developed through an elaborate public consultative process. This exercise will ensure that the beneficiary does not over-construct in the initial stages of house building which often results in the incomplete house or the beneficiary is forced to borrow money to complete the house.

8. In PMAY-G, programme implementation and monitoring is to be carried out through an end to end e-Governance model- Using AwaasSoft and Awaas App. While AwaasSoft is a work –flow enabled, web-based electronic service delivery platform through which all critical function of PMAY-G, right from identification of beneficiary to providing construction linked assistance (through PFMS),will be carried out; Awaas App-a the mobile application is to be used to monitor real time, evidence based progress of house construction through date and time stamped and georeferenced photographs of the house. The tow IT application helps identify the slip ups in the achievement of targets during the course of implementation of the programme. All payments to beneficiary is to be through DBT to beneficiary's Bank/post office accounts registered in Awaas SoftMIS.

9. The States have to come up with their Annual Action Plan of PMAY-That will include a plan for convergence in with other Government programme . The mechanism for convergence in PMAY-G is also to be strengthened through a system to system real-time transfer of information between the programme that are to converge with PMAY-G.

10. A willing beneficiary is to be facilitated to avail institution finance up to Rs.70,000.-which would be monitored through the SLBC, DLBC and DLBC.

11. The programme implementation is to be monitored not only electronically, but also through community participation (Social Audit), Member of Parliament (DISHA Committee), Central and State Government officials, National Level Monitors etc.

Audit Objectives

The objective of the audit by an external agency is to ensure through the auditor's professional opinion the financial position of each programme at the end of each financial year and of the funds received and expend as respected by the Programme, that the funds are utilized properly to achieve the intended objectives of the programme, The program 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.

Scope of Work

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

- Accounting Policies and Change: The Auditor should comment on the accounting policies and confirm the extent to which all programmes accounting policies have been applied. In particular, the auditor should report any deviations from the agreed accounting standards.
- The Auditor will also verify the amounts admitted and reimbursed by Programme and will report on the disallowances, if any with reason for the same and suggest corrective measure needed not to repeat the same for future claims.
- Verify that the procurement of goods, service and civil works have been made following the guidelines issue by the Government as applicable to each programme.
- Verify that the accounting transaction in all programme units are duly supported by adequate documentation and duly approved.
- Verify that the funds have been used in accordance with the relevant guideline.
- Verify that the Bank Accountants at all levels are reconciled and reconciliation statement checked.
- Verification and reporting on statutory compliances, deduction and deposit of TDS etc.
- All necessary supporting documents, record and accounts have been kept in respect of all programme expenditures as per guideline.
- 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
- In case of scheme closure- Closure audit

Summary of Auditing Requirements:

1. Government of India guidelines clearly mentions that all the programmes require audited financial statement 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 the Programmes must be consistently maintained in accordance with the standard laid down by the statute governing the respective Schemes / Programme.
3. The Programme accounts are to be maintained on Double Entry System of accounting, as per guideline. In this context, the auditor's responsibilities will be to verify, if the stated Guideline have been followed consistently.
4. 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. All the convent of the Grant Agreement have been complied with
5. Action 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 Statement shall include the following :

i. Balance Sheet of each Quarter ending showing accumulated funds and assets and liabilities of the programme.

ii. Income & Expenditure account for the each Quarter showing the grant and other income received and receipts and Expenditure incurred on the programme.

iii. Receipts and Payments Account for the each Quarter showing the receipts and payment of payment of the programme.

iv. Other Schedules to the Programme Financial Statements as appropriate, but which shall include:
   - Statements of Fixed Assets,
   - Schedules of Loans and Advances
   - Schedules of all Cash & Bank Balances (also attach bank reconciliation statement of Expenditure

v. Notes on Accounts explaining, wherever necessary, the transactions relating to the programme including any significant event during the year or changes in accounting policies etc. that would provide the reader a better understanding of programme financial statements.

vi. Statement of Significant Accounting Policies Followed in the prepration of accounts / financial statements.

vii. Scheme wise 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 financial year.

viii. Action taken report on previous year's audit observations.

Re-appointment of Auditor:

As the auditor once appointed can continue for two more year, subject to the satisfaction of the performance of the Audit Firm.The Director, PMAY-G will decide whether to allow the firm for reappointment after 1 year and his/her decision shall be final.

(On Firm's Letter Head)

Annex – A

Details of Full Time Partners of the firm:

Sl. No.	Name of the Partner	Membership No.	Whether FCA / ACA	Date of joining the firm (full time)	Station & Region where residing at present

(Signature of Authorized Person with Seal of the Firm)

Place:

Date:

(On firm's Letter Head)

Annex – B

Particulars of Branches (including branches in other States, if any):

Sl. No.	Station at which located	Complete address with PIN Code & Telephone No.	Name of the partner in charge of the branch	Date of opening of the branch	Region

(Signature of Authorized Person with Seal of the Firm)

Place:

Date:

(On firm's Letter Head)

Annex – C

Details of Statutory Audit /Internal Audit Work /Concurrent Audit Work/ other Audit Work of Government Departments in hand with the firm/undertaken in the last five years as on 31-3-2018:

Name of Client	**Type of Audit (tick appropriate Box)**		
	Statutory	**Tax**	**Internal/Othe**
Central/State Government			
1.			
2.			
3.			
4.			

Note:- The self attested copy of appointment letters/ work orders must be enclosed as supporting documents.

(Signature of Authorized Person with Seal of the Firm)

Place:

Date:

Annex – D

Proposed Rate for Internal Audit FY 2018-19, 2019-20 & 2020-21

Scheme	Work	Minimum Audit Fees exclusive of GST per Annum
IAY	1. Closure audit 2. State SNA 3. State Admin 4. District Admin	50,000.00/District 30,000.00 30,000.00 30,000.00/ District
PMAY(G)	- SNA Audit - State Admin Audit - District Admin Audit	1.00 Lacs 50,000.00 10,000.00/District

(On firms Letter Head)

Annex – E

UNDERTAKING

I/We the following partner/s of M/s. _____, Chartered Accountant/s do hereby individually/jointly and severely verify and declare –

i. that the particulars given are complete and correct and that if any of the statements made or the information so furnished in the application form is later found not correct or false or there has been suppression of material information, the firm would not only stand disqualified from allotment but would be liable for disciplinary action under the Chartered Accountants Act, 1949 and the regulations framed there under;

ii. that the firm, or partners has not been debarred or cautioned by ICAI during the last five years, (if debarred, give details);

iii. that individually we are not engaged in practice otherwise or in any other activity which would be deemed to be in practice under section 2 (2) of the Chartered Accountant Act,1949;

iv. that I/we not Sub-let the work to any other Firm/Person.

v. that I/we abide to all auditing standard applicable for the Audit by ICAI.

vi. that the constitution of the firm as on 1st April of the relevant year shown is same as that in the constitution certificate issued by the ICAI.

S. No.	Name of the	Membership Registration	PAN No.	Signature of

(Signature of Authorized Person with Seal of the Firm)

Place:

Date:

(On firms Letter Head)

Annex – F

Sample Audit Report

(**Appropriate Addressee)**

We have audited the IAY/ PMAY-G - Chhattisgarh, which comprises the fund statements and accompanying annexure for the period.....to..... Managements Responsibility for the Fund Statements:
Management is responsible for the maintenance of the IAY/PMAY-G – Chhattisgarh. This responsibility includes design, implementation and maintenance of Internal Control relevant to the preparation of fund statements, that gives true and fair view and are free from material misstatement, whether due to fraud or error.

Auditors Responsibilities:

Our responsibility is to express an opinion on the Fund Statements, based on our audit. We conducted our audit in accordance with the standards of the Auditing issued by the Institute of Chartered Accountants of India (ICAI). We compiled with the ethical requirements and plans and perform the audit to obtain reasonable assurance about whether the Fund Statements are free from material misstatement.

Our audit Involved:

1. Verify all amounts received in PMAY-G from Central Government, State Government and other miscellaneous receipts.
2. Verify all funds transferred to eFMS/FTO Nodal Banks, Districts, Blocks and Other project implementing agencies by transaction through RTGS/NEFT/Others and prepare statement district wise. Compare the same with audit reports of the district.
3. Verify what are the processes being followed for release of funds.
4. Verify all transaction done through eFMS and NeFMS platform from Nodal Banks.
5. Verify and validate the accounts (PMAY-G eFMS and NeFMS Nodal Account) in which the funds were transferred and utilized.
6. Prepare reconciliation of the fund transfer transactions vis-à-vis the Accounts/Records of PMAY-G. Besides these, the auditor shall also perform the following tasks:
7. Preparation and verification of District Audit Report:
   a. Prepare statement District wise, Block wise and Other Implementing Agency (OIA) wise.
   b. Verify the utilization of amount transferred and balances (opening/closing).
   c. Verify the surrender/deposit of balances into PMAY-G by concerned Districts/Blocks/OIAs.
   d. Prepare a consolidated statement accordingly, for PMAY-G from the audit report submitted by the Districts/Blocks/OIAs.

8. Administrative:
   a. Transactions are recorded as per principles of Generally Accepted Accounting Principles and are booked to proper accounting heads.
   b. Utilization of administrative funds is in accordance with PMAY-G guideline.
   c. Goods and services have been procured in compliance with the GFR.
   d. Verify all transaction have passed through normal approval process.
   e. Transactions are duly supported by proper supporting documents.
   f. Checking the maintenance of books of accounts and records.
   g. Checking the bank reconciliation statements.
   h. Checking of component wise, category-wise and account head wise expenditures.
   i. Checking of various taxes/statutory compliance.
   j. Check all statutory records, registers.
   k. Financial Books:
      i. Verification of Cash Book, Vouching of Imprest Cash.
      ii. Scrutiny of Pay Bill, Staff Advance Registers, Commenting on outstanding entries, etc.
      iii. Verification of cash, cheques on hand etc.
      iv. Verification of all manual/computer vouchers and sheets ensure correct coding and accounting head.
      v. Verification of Salary/ vendor payments, P.F, I.T., TDS, etc., and verification of submission of various return to the competent authority in time.
      vi. Verification of all financial information completely, promptly and after the necessary authorization was recorded.
9. Accounting policy & standard :
   a. To review and help the management in implementing proper accounting procedures, internal check control and computerized systems.
   b. Review of Accounts.
   c. Check all recorded entries comply with accounting standard.
10. System Improvement:

    Any lacuna noticed in the existing procedures and duplication of work noticed or works or unnecessary data noticed will be highlighted and reported.

Opinion:

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

(Signature of Authorized Person with Seal of the Firm)

Place:

Date:

(On firm"s Letter Head)

Annex – G

Sample Management Letter

In connection with our Audit of the IAY/PMAY-G, Chhattisgarh from.....to the period....., we familiarized ourselves with the internal guidelines and the letter issued by the IAY/PMAY-G, during the period under audit.

This letter, to the IAY/PMAY-G, includes our observations and suggestions noted during the course of our audit:

1. Deficiencies or weakness in the system:

2. The issues, which remain unattended over the period and its impact on the fund positions:

3. Feedback on overall functioning of the present system:

4. Any other matter:

(Signature of Authorized Person with Seal of the Firm)

Place:

Date