



बिहार सरकार
अनु.जाति एवं अनु. जनजाति कल्याण विभाग
बिहार महादलित विकास मिशन
मुख्यमंत्री सचिवालय, 4, देश रत्न मार्ग, बिहार, पटना
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87

पत्रांक सं०- BMVM/54-01/09-619

प्रेषक,

प्रभात कुमार
मिशन निदेशक
बिहार महादलित विकास मिशन, पटना।

सेवा में,

मे० सिंह*राय मिश्रा एण्ड कं., बोरिंग रोड, पटना।
मे० आर एन. मिश्रा एण्ड कं., बोरिंग रोड, पटना।
मे० यू.एस.प्रसाद एण्ड कं., राजेन्द्र नगर, पटना।
मे० तोदी तुल्सयान एण्ड कं., एकजीविशन रोड, पटना।
मे० टिब्ररीवाल डालमिया एण्ड एसोसिएट्स, खगड़िया।
मे० दुर्गा प्रसाद सिंह एण्ड कं., बुद्ध मार्ग, पटना।
मे० जी. के. सुरेका एण्ड कं., मुजफ्फरपुर।
मे० राय घोष एण्ड एसोसिएट्स, हावड़ा, प० बंगाल।

पटना, दिनांक 21/06/2011

विषय: बिहार महादलित विकास मिशन के वैधानिक अंकेक्षण के संबंध में।

महाशय,

उपर्युक्त विषय के संबंध में सूचित करना है कि बिहार महादलित विकास मिशन के वित्तीय वर्ष 2008-09 एवं 2009-10 का राज्य एवं सभी जिला स्तरीय मिशन कार्यालयों (प्रखण्ड सहित) का वैधानिक अंकेक्षण हेतु आपके फर्म द्वारा दिनांक: 20/05/2011 को मिशन कार्यालय में सम्पन्न बैठक में सहमति पर L₁ दर म० 5,456/- पाँच हजार चार सौ छप्पन) रुपये प्रति जिला तथा राज्य मिशन कार्यालय हेतु 10,975/- (दस हजार नौ सौ पचहत्तर) रुपये पर आपके फर्म का चयन किया गया है। उक्त राशि के अलावा अन्य किसी भी प्रकार का भुगतान नहीं किया जायेगा। आपके फर्म को आवंटित जिला/ईकाई की सूची इस पत्र के साथ संलग्न कर उपलब्ध करायी जा रही है।

वैधानिक अंकेक्षण का कार्य यथाशीघ्र प्रारंभ की जाय तथा समेकित प्रतिवेदन 30 दिनों के अन्दर मिशन कार्यालय को अवश्य उपलब्ध करा दी जाय। आवंटित कार्य एवं अन्य शर्तें इस पत्र के साथ संलग्न हैं।

कृपया, जिलावार अंकेक्षण तिथि निर्धारित कर इसकी सूचना मिशन कार्यालय को उपलब्ध करा दें ताकि जिला स्तरीय कार्यालयों को अवगत कराया जा सके।

विश्वासभाजन

21/6/11
मिशन निदेशक



Govt. of Bihar
SC/ST Welfare Department
Bihar Mahadalit Vikas Mission
C.M. Secretariat, 4, Desh Ratna Marg (4K.G.), Bihar, Patna
Email - bmvm.hq@bmvm.org, Website - www.mahadalitmission.org



TERM OF REFERENCE FOR APPOINTMENT OF CHARTERED ACCOUNTANT FIRM
FOR STATUTORY AUDIT OF ACCOUNTS FOR THE YEAR 2008-09 & 2009-10.

Annexure - 'A'

BACKGROUND

The Bihar MAHADALIT VIKAS MISSION (BMVM) which is registered under Societies Registration Act, 1860 and working for the upliftment of the Mahadalit.

OBJECTIVES

The objective of the audit of the Mission Accounts is to enable the auditors to express a professional opinion on the financial position of BMVM scheme and expenditure incurred for the accounting period for the period from 24/09/2008 (starting of transaction) to 31/03/2010 as required by the Programme Financial Statement.

The Programme Accounts (books of accounts) provides the basis for preparation of the PFS and establish to reflect the financial transactions in respect of the scheme as maintained by the scheme implementing agencies at State/District/Block level.

SCOPE

The C.A. firm is requested to exercise such test of accounting records, internal checks and control and other necessary audit of the accounts as per general principles and standard of audits of the Institute of Chartered Accountants of India. In conducting the Audit, attention should be given to the following :

1. All funds have been used in accordance with the condition of the relevant financial norms and financial regulations with due attention to economy and efficiency and only for the purpose for which the fund was provided.
2. Generally accepted accounting principles are followed by all entities which are authorized to incur expenditure under BMVM Scheme.
3. Goods, works and services financed have been procured in accordance with relevant provisions of the procurement procedure prescribed for the purpose, proper documents. Namely, purchase orders, tender documents, invoices, vouchers, receipts, pay bills, TA bills etc, are maintained and linked to the transactions and retained till the end of the scheme.
4. During the course of audit auditors shall ensure 100% vouchering/reconciliation of fund transferred/received by State/District/Block Mission Office, Bank Reconciliation statement, receipt & payment Account Adherence to the

procurement process. The auditors shall also ensure detection of errors/rectification thereof. (9)

5. All necessary supporting documents, records and accounts have been kept in respect of BMVM Scheme expenditure including expenditure covered by statement of Expenditure Clear linkages should exit between the books of accounts and reports presented.
6. Reconciliation of Bank Statements and accounts is regularly carried out on a monthly basis.

FINANCIAL STATEMENT

The auditors should certify the following statements : -

- (a) A Summary of fund received from State Government, SC/ST Welfare Department separately.
- (b) Any other receipt accruing separately.
- (c) List of outstanding advances with Staff, Government & Non-Govt. Agencies.
- (d) Details of bank Accounts and balance in Credit therein as on the date of the Reporting period along with Bank Reconciliation Statement.
- (e) A Receipt & Payment Account along with Trial Balance for the year and Bank Reconciliation Statement funds received and spent of the programme, bank balance, other assets of the programme and liabilities, if any.
- (f) Reconciliation of opening balance of unspent fund as per the Audited accounts as on 31st March every year and thereafter the fund received from state office.
- (g) Opening and closing balance of the R & P a/c tallies with that of cash book.
- (h) Income & Expenditure A/c, and Balance Sheet of District, and State Mission Office separately as well as consolidated district, and state (as per district/state allotted for audit to C.A. firms) for the said period/financial year, .

AUDIT OPINION

The primary audit opinion should include the Programme Financial Statements and the annual audit report of the Programme Accounts. The Financial statement including the audit report must be received by the BMVM for financial year 2008-09 and 2009-10

AUDITORS REPORT

In addition to the audit reports the auditor will prepare a Management letter in which the auditor will :

- 79
- (a) Before submission of final report, draft audit report including management letter should be submitted to districts Welfare Officer –cum- DPO after receiving the comments for the finalizing the reports. If no comments are forthcoming within the stipulated period and then consolidated final report will be submitted to Mission Director, Bihar Mahadalit Vikas Mission.
 - (b) The report will not only point out defect/irregularities but also give positive suggestions to overcome defects. The audit team will also updating of Bank Reconciliation Statement/Adjustment of advances in the books and provide proper guideline and suggestion to the State/District Mission Office in the matter.
 - (c) Give comments and observations on the accounting records. Systems and internal controls that were examined during the course of the audit along with their suggestions on the issues for improvement and smooth functioning.
 - (d) Identify specific deficiencies and areas of weakness in systems and internal controls and make recommendations for their improvement.
 - (e) Report on the degree of compliance of each of the financial covenants of the financing agreement and give comments. If any on internal and external matters affecting such compliance.
 - (f) Communicate matters that have come to the attention during the audit which might have a significant impact on the implementation of the scheme.
 - (g) Bring to the implementing Agencies attention on other matters tha the auditors consider pertinent.

KEY PERSONNEL

The key personnel in the audit team, their minimum qualifications, and their anticipated inputs are indicated below :

- (a) The audit team should be led by chartered Accountants with a minimum 3 years experience in audit.
- (b) The audit team should include sufficient number of well experienced & appropriate staff (Articles/Audit Clerks and other audit staff) commensurate with the size and scope of the assignment.
- (c) The audit shall be finally completed during specified period from the date of assignment.

GENERAL

The auditors should be given access to all legal documents, books of accounts procurement documents, Correspondence and any other information associated with the programme and deemed necessary by the auditors.