

To

**The Examiner Local Fund and Accounts,  
Vit &Yojna Bhawan, Sector 33-A,  
Chandigarh.  
(Through Email ID only)  
Email ID: [priaudit2022@gmail.com](mailto:priaudit2022@gmail.com)**

**Other Terms & Conditions: (Enclosed with the Application Form)**

The Examiner Local Fund and Accounts (ELFA), an statutory Audit Authority under section 97 of the Punjab Panchayati Raj Act, 1994 to conduct audit of the Rural Local Bodies in the State of Punjab, is in process to get accounts of the Zila Parashids, Panchayat Samities and Gram Panchayats for the year/years audited from the Chartered Accountant Firms/Accountants empanelled with the C&AG of India and stationed in the state of Punjab and its Capital Chandigarh as per C&AG empanelment as well as having fully functional office in the state of Punjab and its Capital Chandigarh. CA Firm empanelled with the C&AG of India for the year 2023-24 and will be responsible for renewal to continue on the panel of the C&AG of India for the further period till the audit of PRI's is completed, who are willing to provide professional services to conduct audit of PRI's may apply in the prescribed application format to the Examiner Local Fund and Accounts, Vit & Yojna Bhawan, Sector 33-A, Chandigarh on the term and conditions here under:-

1. Audit of the PRI's (Zila Parashid, Panchayat Samiti and Gram Panchayat) will be conducted online on online audit portal. The records of the PRI's will be available as under: (i) Zila Parashid: in the office of Zila Parashid concerned (ii) Panchayat Samiti: in the office of the Executive Officer of Panchayat Samiti concerned (iii) Gram Panchayats: in the office of the Block Development and Panchayat officer concerned.
2. The records will be in Punjabi/English Language.
3. Chartered Accountants Firms/Accountants selected/shortlisted for providing professional services to conduct audit of PRI's will be liable to conduct of audit of PRI's in the state of Punjab, year/years of audit and allotment of PRI's for audit will be the sole discretion of the ELFA.
4. Audit report format and guidelines for conduct of Audit of PRI's will be provided by the Examiner Local Fund and Accounts.
5. Audit of PRI's will be conducted online on the audit portal [www.auditonline.gov.in](http://www.auditonline.gov.in) and the auditor's registration for online audit will be done by the Examiner Local Fund and Accounts as per the allotment of PRI's.
6. Audit reports will be generated in Punjabi (Unicode) and as wells as in English as per audit performa/format provided by the ELFA.
7. Audit reports will be vetted and approved by the Examiner Local Fund and Accounts.
8. Audit of PRI's assigned to the empanelled Chartered Accountant firms shall be completed as per the time specified by the Examiner, Local Fund and Accounts.
9. Audit Fee payable for the PRI's is under:

- (i) Zila Parashid: Rs. 3760/- per Day, Maximum time to conduct audit of Zila Parashid is Five days. Therefore total audit fee will be Rs. 18800 (Eighteen thousand eight hundred only).
  - (ii) Panchayat Samiti: Rs. 3760/- per Day, Maximum time to conduct audit of Panchayat Samiti is Four days. Therefore total audit fee will be Rs. 15040 (Fifteen thousand and forty only).
  - (iii) Gram Panchayat: Rs. 3760/- per day. Maximum time to conduct audit of Each Gram Panchayat is One day. Therefore total audit fee will be Rs. 3760 (Three thousand seven hundred sixty only).
10. The Audit fee for conduct of audit of PRI's will be inclusive of all Taxes and Expenses. (No separate TA, DA will be paid) The Audit fee will be paid by the concerned PRI being audited.
11. 50% of the Fee will be paid on completion of the audit of the PRI and the balance 50% will be paid after the Vetting and Approval of Audit report by the ELFA.
12. That as per provisions of the Income Tax Act, 1961, the individual PRI is required to deduct TDS from the audit fee payable to the Chartered Accountant Firm for their professional services. WHERE AS, the audit fee payable to the Chartered Accountant Firm for their professional services is Rupees less than Rupees 30,000 in a fiscal year. Thus under section 194 (J) of the Income Tax Act, 1961, the PRI is not responsible for deduction of TDS. The selected empanelled Chartered Accountant themselves will be responsible for the Income Tax liability.
13. The selected empanelled Chartered Accountant Firms will sign a Tri Party Agreement. The terms and conditions detailed in the Tri Party Agreement shall also be applicable in addition to the above conditions.

**Place :**

**Chartered Accountant Company/Firm**  
**Seal with signature**

**Date :**

**(With name & designation of the**  
**Authorize person signing the bid)**