

PROFORMA FOR RELEASE OF 2ND INSTALMENT PROPOSAL

UNDER

INDIRA AWAAS YOJANA

DURING THE YEAR _____
NAME OF THE DISTRICT _____
NAME OF THE STATE _____

DOCUMENTS ATTACHED WITH THE PROPOSAL:-

Sl. No	Documents/clarifications	At pages
1.	Proforma for release of 2nd instalment	
2.	Utilisation Certificate for the previous year(in original)	
3.	Check List	
4.	Audit Report for the previous year (in original)	
	(i) Auditors observation	
	(ii) Receipt & Payment statement	
	(iii) Income & expenditure statement	
	(iv) Balance sheet	
	(v) Bank Reconciliation Statement	
	(vi) Block wise expenditure statement	
	(vii) Action Taken Report on the points of the observations of the Auditor, if any / nil observation.	
5.	A certificate stating that the Permanent Waitlist has been prepared and the beneficiaries are selected out of the list.	
6.	The DRDA shall also furnish a certificate to the effect that at least one Meeting of the State Level Vigilance & Monitoring Committee during the year 2007-08 and 2008-09 have been conducted and provide dates of such Meeting(s).	
7.	Certificate(s) in respect of transfer of funds from PD and CA	
8.	Bank Details in prescribed format	
9.	Copies of State matching share for the year 2008-09 & 2009-10	
10.	Certificate from C.A. in respect of auditing the accounts of all the Implementing Agencies	
11.	Any other documents sought by the Ministry (if previous instalments was released conditionally)	

signature-----

(full name with official seal)

Project Director/CEO

DRDA/ZP

Date:-----

ANNEXURE - I**INDIRA AWAAS YOJANA**

PROFORMA FOR RELEASE OF SECOND INSTALMENT

1. YEAR : _____
2. Name of DRDA/ZP : _____
- Address : _____
- : _____
- : _____
- : _____
- : _____
- a) Tele. No. : _____
- b) Fax No.(if any) : _____
- c) E-mail address (if any) : _____
3. Central Allocation for the current year : _____
4. Financial Details are as under:

(Amount Rs. in lakhs)

	Releases	Current Year (i.e. 2009-10)	Previous Year (i.e. 2008-09)
A.	Central Release		
B.	State Release		
	TOTAL		

5. **Expenditure Details:**

Sl. No	Items	Current Year (i.e. 2009-10)	Previous Year (i.e. 2008-09)
1.	(a) Carryover funds from the previous year. (b) Amount of uncashed cheques with the agencies of the previous year.		
2.	Releases under IAY: (a) Centre. (b) State.		
3	Unadjusted advances to the Implementing Agencies, if any. <i>(As per the Audit Report)</i> .		
4.	Miscellaneous Receipt, if any.		
5.	Total availability		
6.	Expenditure (Actual expenditure on the basis of the reports received from the Blocks.)		
7.	Amount of uncashed cheques with the agencies		
8.	Percentage of expenditure.		
9.	Percentage of expenditure on SC/ST components of (5) above.		

4. Utilization Certificate for the previous year is enclosed in the prescribed proforma –IV (Form 16 GFR-19A)

5. Audit report of the previous year _____ with the relevant certificates duly recorded by the Auditor is enclosed.

6. It is certified that :

- (i) no major irregularities such as embezzlement, diversion of funds etc., have been noticed in the audit report for the previous year in respect of the DRDA/ZP under Indira Awaas Yojana;
- (ii) necessary action has already been initiated to rectify the defects pointed out in the Audit Report for the previous year and earlier years and compliance would be sent / has been sent to the Ministry shortly;
- (iii) all the funds under the scheme have been kept in the Savings Bank Account. No fund has been withdrawn from Saving Bank Account and deposited in the Treasury even temporarily.
- (iv) the Action Plan for the current year has been approved in respect of DRDA/ZP share of funds;
- (v) the Village Level Vigilance Committees have already been constituted and they are functional;
- (vi) all conditions laid down in the IAY guidelines are being fulfilled while implementing the scheme.

Signature_____

(full name with designation & official seal)

Date: _____

ANNEXURE – II**INDIRA AWAAS YOJANA****(consolidated utilization certificate)****(Utilization Certificate in Form GFR, 19-A)****Utilisation Certificate for the financial year _____**

1. Certified that a sum of Rs. _____ lakhs (rupees _____ only) was received by DRDA/ZP _____ as Grants in Aid during the year _____ as per details given below, from the Centre Rs. _____ lakhs (rupees _____ only) and from the State amounting to Rs. _____ lakhs (rupees _____ only). Further a sum of Rs. _____ lakhs (rupees _____ only) being the unspent balance of the previous year _____ was allowed to be brought forward for utilization during the current year _____. The misc. Receipts of the Agency during the year were Rs. _____ lakhs (rupees _____ only).

- a) Unspent Balance from Previous Year:
- (i) Funds lying with the DRDA : Rs. _____
- (ii) Funds lying with the Blocks : Rs. _____
- (iii) Amount of uncashed cheques as in Bank Reconciliation statement : Rs. _____

TOTAL : _____

- b) Fund of the previous year (2007-08) received during this year (2008-09) :Rs. _____ lakhs

Letter No./Date	Central Govt.	Sate Govt.	TOTAL
Total			

- c) Grants received during this year (2008-09) :Rs. _____ lakhs

Letter No./Date	Central Govt.	Sate Govt.	TOTAL
Total			

- d) Misc. receipts of the Agency, if any :
- e) Interest receipts :
- (f) Total Funds Available (a+b+c+d+e) :
- (g) Total expenditure incurred (as per BES) :
- (h) Uncashed cheques during the year :
- (i) Closing balance (f-g+h) :

2. It is also certified that out of the above mentioned total funds of Rs. _____ lakhs (rupees _____ only) available with the DRDA / ZP, a sum of Rs. _____ lakhs (rupees _____ only) has been utilised by DRDA / ZP / Village Panchayats during the year _____ for the purpose for which it was sanctioned. It is further certified that the unspent balance of Rs. _____ lakhs (rupees _____ only) remaining at the end of the financial year would be utilised for the programme next year including Rs. _____ lakhs (rupees _____ only) uncashed cheque.
3. Certified that I have satisfied myself that the conditions on which Grants-in Aid was sanctioned have been duly fulfilled /are being fulfilled and that I have exercised the following checks to see that the money has been actually utilized for the purpose for which it was sanctioned.
4. The utilization of the aforesaid fund resulted into the following:-

(a) Outcomes:

- (i) Target fixed during the year
- (ii) Number of houses constructed / completed
- (iii) Number of houses under construction
- (iv) Number of houses yet to be taken up

(b) Physical outcomes (No. of houses allotted to) :-

Category	Female	Total Female / Male	Male
SC			
ST			
Minority			
PH			
Others			

Kinds of checks exercise

- The Agency's Statement of accounts for the year _____ duly audited by the Chartered Accountant have been obtained and sanctioned.
- The Utilisation Certificates and audit / inspection Reports for the prescribed year of the district have been obtained and duly scrutinized. It has been ensured that the physical and financial performance under IAY has been according to the requirement as prescribed in the guidelines issued by Government of India / State Government.
- The payment has been made to the beneficiaries through Cheque / DD/ Account's Transfer/ Cash directly by DRDA / through Block / Gram Panchayat **(strike out whichever is not applicable).**

Encl: copies of sanction orders of the State share issued by the State Govt.

signature-----
 (full name with official seal)
 Project Director/Officer
 DRDA/ZP

Date:-----

(G.I., M.F., O.M. No. F. 14(1) E.II(A)/73 dated the 23rd April, 1975)

ANNEXURE – III

CHECK LIST FOR RELEASE OF SECOND INSTALMENT UNDER THE INDIRA AWAAS YOJANA (IAY)

- | | |
|---|--------|
| 1. Whether the District has utilized 60%of the total available resources. | Yes/No |
| 2. Whether the Opening Balance during the current year exceeds 10% of the funds available during the previous year | Yes/No |
| 3. Whether the Utilization Certificate has been furnished for the previous year. | Yes/No |
| 4. Whether the Audit Report for the previous year has been furnished. | Yes/No |
| 5. Whether the required certificate alongwith the Audit Report have been received from the Auditors and attached with the Audit Report as per Para 4.2 (b) (v). | Yes/No |
| 6. Whether the utilization on the earmarked sector of SCs/STs during the previous year has been in accordance with the Guidelines and submitted to the Ministry. | Yes/No |
| 7. Whether No-Embezzlement, No Diversion Certificate have been furnished to the Ministry. | Yes/No |
| 8. Whether the Certificate for keeping the funds in a separate Savings Bank Account has been submitted. | Yes/No |
| 9. Whether the State-matching share has been released during previous years.
(if yes, copies of the sanction order duly attested by concerned PD/CEO be enclosed) | Yes/No |
| 10. Action Taken Report on the observations made by the Auditor in the Audit Report during the previous year | Yes/No |

Signature: _____

Name in full _____

Office Stamp of PD,

DRDA/CEO, Zilla Parishad

Dated: _____

AUDIT REPORT

(consolidated Audit Report for Inidra Awaas Yojana)

Containing following points :-

- 1. Auditor's observations(if any observation, reply countersigned by Chartered Accountant is required)**
- 2. Balance sheet.**
- 3. Receipt & Payment statement**
- 4. Income & Expenditure statement**
- 5. Bank Reconciliation statement**
- 6. Block wise expenditure statement**

N.B: All the documents should be in original & countersigned by C.E.O./P.D. with official stamp.

Audit Report for the year 2008-09

Name of the scheme: _____

Name of the Agency: _____

Auditor's Observations

(Signature of CEO / PD with seal)
Name in full _____
Name of the DRDA _____
Telephone No. _____

(Signature of Chartered Accountant with seal)
Name in full _____
Membership No. _____
Telephone No. _____

**INDIRA AWAAS YOJANA
YEAR 2008-09**

Name of the DRDA/ ZP _____

Sl. No	Items	Observations of the Chartered Accountant
1	Opening Balance & Closing Balance of the Receipts and Payments account tallies with that of Cash Book	:
2	Opening Balance adopted tallies with closing Balance of the last year	:
3	All the payments to the implementing agencies are shown as advances pending adjustments	:
4	Funds have been Used for the purpose for which they were received	:
5	There is no case of any diversion of funds from one scheme to another Central Scheme of the State funded Scheme	:
6	There is Only single Bank account for the scheme	:
7	There does not exist any minus balance at any stage during the year	:
8	No funds of the scheme are placed in Fixed Deposit	:
9	Scheme funds are not being kept in current account	:
10	Scheme funds are not being kept in State treasury	:
11	Cash book is written on accrual account basis	:
12	Interest earned has been added to the Scheme fund	:
13	State share for the year has been received during the year	:
14	Bank Reconciliation is being done regularly	:
15	All receipt / refunds have been correctly accounted for and remitted in to the Bank account of the respective Scheme.	:

(Signature of CEO/ PD with seal)
Name in full _____
Name of the DRDA _____
Telephone No. _____

(Signature of Chartered Accountant with seal)
Name in full _____
Membership No. _____
Telephone No. _____

**INDIRA AWAAS YOJANA
YEAR 2008-09**

Name of the DRDA/ ZP _____

Sl. No	Items	Observations of the Chartered Accountant
1	Name & Complete Address of the DRDA with pin code	:
2	Name & Address of the previous Auditor	:
3	Name & Address of the present Auditor	:
4	Date of Commencement & Date of Completion of Audit	:
5	Whether the DRDA is following the prescribed procedure for preparation of "Annual Action Plan" in accordance with the existing guidelines.	:
6	Whether the grants are utilised for the purpose for which the same have been placed at the disposal of the DRDA and also as per the terms and conditions laid down by the Ministry at the time of release of funds	:
7	Whether the expenditure and pattern of subsidies are on the approved lines with reference to the programme approved and cleared at the appropriate level.	:
8	Whether the procedure adopted and actual release of money by the DRDA is appropriate or the programme purpose.	:
9	Whether the Agency is getting utilization Certificates from the Institutions and other Executing Agencies through whom subsidies are extended	:
10	Whether the Agency has adequate arrangement or watching the end use of Assistance	:
11	Whether the bankers have allowed interest on the unspent balances kept in the banks regularly and whether the same has been properly accounted by the Agency	:
12	Whether Agency has any separate account for interest money. If so the details thereof.	:
13	Whether the interest money is being utilized strictly for the programme purposes only as laid down in the existing guidelines	:
14	Whether the DRDA has undertaken any construction of office building. If so, the source of fund and the amount spent may be	:

	indicated.		
15	Whether the DRDA has purchased any new vehicle or replaced any condemned vehicle during the year. If so the source of fund and the amount spent may be indicated.	:	
16	Whether the DRDA has availed over draft and paid interest to the Bankers. If so the details thereof.	:	
17	Whether the DRDA is maintaining their accounts on 'Double Entry System' of accounting as stipulated in the existing accounting procedure for DRDA's	:	
18	Whether the DRDA is maintaining various books of accounts as prescribed in the said accounting procedure.	:	
19	Whether the books of account are up to date	:	
20	Whether proper attention is being given to the Chartered Accountants observations/remarks of the previous audit report.	:	
21	Whether the DRDA has diverted / intertransferred funds from one scheme to other during the period in contravention to the existing guidelines. If so details thereof.	:	
22	Is there any mis-utilisation /unrelated expenditure and mis-appropriation of funds by the DRDA during the year. If so details thereof.	:	
23	In accordance with the existing guidelines, rural development funds can not be kept in Treasury / PLA, accounts. If so the details thereof.	:	
24	Have any programme funds kept in fixed deposits (long term/short term basis). If so, the period of deposit, purpose and the amount kept in F.D. may be indicated.	:	

(Signature of CEO / PD with seal)
Name in full _____
Name of the DRDA _____
Telephone No. _____

(Signature of Chartered Accountant with seal)
Name in full _____
Membership No. _____
Telephone No. _____

Balance sheet as on 31st of March 2009**Name of the scheme Indira Awaas Yojana****Name of the Agency: _____**

{Chapter XVII}

CAPITAL FUND AND LIABILITIES	Current Year	Previous year *
1. Accumulated Fund Opening Balance Add/Deduct Balance Transferred From Income & Expenditure Accounts + / - _____ Closing Balance 2. Current Liabilities (i) Payment on account of temporary transfer of funds from other schemes (if approval is taken from Ministry of Rural Development) (ii) Outstanding Expenses /Payables (iii) Any other liability		
Total		
ASSETS 1. Fixed Assets (i) Vehicles (ii) Furniture & fixtures (iii) Office Equipment (iv) Computers & Peripherals (v) Library Books (vi) Others 2. Current Assets & advances (i) Stock (ii) Temporary Transfer of Funds to other schemes recoverable (iii) Closing Balance (a) Cash in Hand(DRDA) (b) Cash at Bank(DRDA) (c) Account Receivables and Advances recoverable (i) BDOs (ii) Implementing Agencies (iii) Other Agenceis (iv) Staff (v) Suppliers		
Total		

*Closing balance of the previous year should be tallied with opening balance of the 'Receipt & Payments statement' and Utilisation Certificate of the current year.

Certified that assets amounting to Rs. -----were created during the year as per schedule attached.

(Signature of CEO/PD with seal)
Name in full _____
Name of the DRDA _____
Telephone No. _____

(Signature of Chartered Accountant with seal)
Name in full _____
Membership No. _____
Telephone No. _____

Audit Report for the year 2008-09
Income & Expenditure statement.

District Rural Development Agency _____

Income and Expenditure Account for the period 1st April, 2008 to 31st March, 2009

Name of the Scheme: _____

{Chapter XVII}

Expenditure 1	Amount	Income 2	Amount
1. Scheme works Expenditure (i) BDO (ii) Gram Panchayat (iii) Other Implementing Agencies (Based on UC's received)		1. Grants in Aid/Subsidy received from (a) Central Govt. (b) State Govt. (c) Other Agencies	
2. (1) Expenditure on Subsidy to Banks (based on actual payment by the bankers to the beneficiaries) (2) Subsidy to others (Actual)		(2) Interest received during the year from the Bank Accounts Received during the year Add accrued during the year. Less related to previous year.	
3. Audit Fees *		3. Refund of unutilized subsidy by the Bank	
4. Expenses on Administration *		4. Miscellaneous Receipt	
5. Miscellaneous Expenses		5. Excess Expenditure carried over to Balance sheet.	
6. Excess of Income over Expenditure carried over to the Balance sheet.			

* These expenses should be met out from the DRDA-Admn. Head of Account.

(Signature of CEO / PD with seal)

Name in full _____

Name of the DRDA _____

Telephone No. _____

(Signature of Chartered Accountant with seal)

Name in full _____

Membership No. _____

Telephone No. _____

Audit Report for the year 2008-09

District Rural Development Agency _____

Receipt & Payment Accounts for the period 1st April, 2008 to 31st March, 2009

Name of the scheme _____

{Chapter XVII}

Receipt	Amount	Payment	Amount
1. Opening balance (i) DRDA (ii) Blocks (iii) Uncased cheque of the previous year.		1. Advances given to : (i) BDOs (ii) Gram Panchayats (iii) Implementing Agencies (iv) Other Agencies	
2. Receipt of Grants/Subsidy (i) Central Government (ii) State Government # (iii) Other Agencies		2. Release of Subsidy: (i) To Bank (ii) To others(if any)	
3. Receipt by transfer of Grants from other schemes(if approval is taken form Ministry of Rural Development)		3. Audit Fees *	
4. Interest received from Banks (i) By DRDA (ii) By BDO (iv) Implementing Agencies (v) Others		4. Bank Charges if any *	
5. Refund of Advance /Loan /Grant (i) From BDOs/Panchayat (ii) From Implementing Agencies (iii) From Other Agencies		5. Payment made for creation of Capital asset for DRDA office.	
6. Refund of Subsidies from the Bank during the year.		6. Miscellaneous	
8. Miscellaneous		7. Grant in Aid transferred to any other scheme(if allowed)	
		8. (i) Closing balance DRDA (ii) Uncased cheque during the year.	

* These expenses should be met out from the DRDA-Admn. Head of Account.

Details of the State shares against the Central Shares year-wise may be Annexed.

(Signature of CEO / PD with seal)

Name in full _____

Name of the DRDA _____

Telephone No. _____

(Signature of Chartered Accountant with seal)

Name in full _____

Membership No. _____

Telephone No. _____

Audit Report for the year 2008-09

Bank Reconciliation Statement

For the month of : _____
 Name of the Office : _____
 Address : _____
 Bank's Name and Bank Accounts No. _____

{Chapter VIII}

Particulars	Amounts	Amount
A. Balance as per Bank Statement (Pass Book)		
Add:		
(i) Amount deposited but not credited by Bank		
(ii) Amount debited by Bank but not taken in Cash Book		
Total		
Less:		
(iii) Cheques issued but not presented in the Bank		
(iv) Amount credited by Bank but not in the Cash Book		
Total		
B. Balance as per Cash Book		

(Signature of CEO / PD with seal)
 Name in full _____
 Name of the DRDA _____
 Telephone No. _____

(Signature of Chartered Accountant with seal)
 Name in full _____
 Membership No. _____
 Telephone No. _____

Audit Report for the year 2008-09**Block wise expenditure statement* for the period 1st April, 2008 to 31st March, 2009**

Name of the scheme: _____

Name of the Agency: _____

Name of the Blocks	Opening balance	Funds received during the year	Misc. funds received	Interest received	Total	Expenditure incurred	Closing balance
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
Total							

**The DRDAs, transferring the funds to the Village panchayats/ Gram panchayats should furnish their consolidated expenditure block-wise in the above format.*

(Signature of CEO / PD with seal)

Name in full _____

Name of the DRDA _____

Telephone No. _____

(Signature of Chartered Accountant with seal)

Name in full _____

Membership No. _____

Telephone No. _____

BANK DETAILS IN PRESCRIBED FORMAT

No.	Name of the Bank	Branch Code	Master Account No for Telegraphic Transfer of funds	IFSC Code

Signature_____

(full name with designation & official seal)

Project Director/CEO DRDA/ZP

Date:_____

Certificate for Vigilance & Monitoring Committee

It is certified that the Meeting of the **State/District** Level Vigilance & Monitoring Committee during the year 2008-09 and 2009-10 have been conducted. The dates of such Meeting(s) are as under:-

Sl. No	Year	Date(s)	Chairmanship	Any other remarks

Signature _____
 (full name with designation & official seal)
 Project Director/CEO DRDA/ZP
 Date: _____

Certificate in respect of transfer of funds to the beneficiaries

It is certified that during the year 2008-09 and 2009-10, payment has been made to the Indira Awaas Yojana beneficiaries through Cheque / DD/ Account's transfer / Cash directly by DRDA / through Blocks / Village Panchayats /Gram Panchayat (**strike out whichever is not applicable**).

(Signature of PD/CEO with seal)

Name in full_____

Name of the DRDA_____

Telephone No._____

(Signature of Chartered Accountant with seal)

Name in full_____

Membership No._____

Telephone No._____

Certificate in respect of auditing the accounts of all Implementing Agencies of Indira Awaas Yojana by the Chartered Accountant

It is certified that while auditing the district account of the Indira Awaas Yojana, the accounts of all Implementing Agencies such as block-wise expenditure etc. have been taken into account.

(Signature of PD/CEO with seal)
Name in full _____
Name of the DRDA _____
Telephone No. _____

(Signature of Chartered Accountant with seal)
Name in full _____
Membership No. _____
Telephone No. _____

Compliance to the remark's of the Auditor in the Audit Report for the year 2008-09 /Action Taken Report

Sl. No	Remark's of the Auditor in the Audit Report for the year 2008-09	Action Taken /Compliance

**Any other documents required by the Ministry
(if previous year instalments were released conditionally)**

- 1.
- 2.

Signature_____

(full name with designation & official seal)

Project Director/CEO DRDA/ZP

Date:_____
