

Niyojan Bhawan, Kharvela Nagar, Bhuabneswar-751001

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**Advt. No: Dated: 25.05.2022**

**REQUEST FOR PROPOSAL - INTERNAL AUDIT**

Odisha Skill Development Authority invites **Proposals from firms of Chartered Accountants** meet all the conditions and eligibility criteria mentioned in the Terms of Reference (ToR) and hosted on the website **www.skillodisha.gov.in and www.worldskillcenter.org**, for carrying out Internal audit of accounts and records of all the schemes implemented by Odisha Skill Development Authority(OSDA) and Odisha Skill Development Project under the administrative control of Government of Odisha for the financial year 2022-23 .

**The firms interested for assignment of Internal audit of accounts are to apply along with the technical and financial bids. Interested firms have to apply to the Chief Executive Officer, Odisha Skill Development Authority in the above mentioned address**.

**Important Dates:**

1. Last date and Time of submitting the Proposals: **09.06.2022 upto 12AM.**
2. Date of opening of RFP bidding: 09.06.2022 at **3 PM.**

For Queries Please Contact: 0674-2580079

**Sd/- Chief Executive Officer, OSDA**

# About the Organisation:

# In an effort to bring convergence amongst skill d e v e l o p m e n t tr a i n i n g p ro gr a m s b e i n g implemented by various Departments in the State and to scale up-skilling activities both in quantitative and qualitative terms, the Government has created a unified Authority in the name of Odisha Skill Development Authority (OSDA) in 2016-17. OSDA, since its formation, has been working relentlessly towards the Government of Odisha's highest priority i.e., skill development in the State. OSDA's primary objective is to guide, implement, coordinate and oversee all skill development programs in the State. OSDA has been taking up various interventions to boost skill development and thereby generate opportunities for enhancing employability for the youth of the State.

# Under the ambit of Odisha Skill Development Authority, the following programmes are being implemented:

# Chief Ministers Employment Guarantee Programme(CMEGP).

# Placement Linked Training Programme(PLTP)

# Pradhan Mantri Kaushal Vikash Yojana(PMKVY)

# Skill Development & Training Programme for other departments.

# Nano-Unicorn

# SANKALP a world bank project

# Odisha Skill Development Project (OSDP) (EAP assisted by Asian Development Bank).

# II. Objectives:

# The overall objectives of the internal audit are:

# • To express an independent professional opinion with regard to efficiency, effectiveness and economy of the program operations.

# • To ascertain and evaluate the adequacy and effectiveness of the financial management, Procurement management and internal control framework.

# • To ascertain compliance of the laid down policies, financial norms, state government procedures, various guidelines, manuals, etc as applicable for different funding agencies

# • To identifying areas for improvement and critical weaknesses, if any.

# • To provide Project management with timely information and recommendations on financial management aspects of the organization and project to enable timely corrective actions, as necessary.

# III. Coverage:

# The Audit is to be carried out for OSDA and for OSDP separately and separate audit report has also to be submitted. Hence the firm would have to deploy two audit teams simultaneously for the audit. The internal audit will be performed on a semi-annual basis of the OSDA and OSDP separately. The auditor would do the audit of accounts at two separate venue i.e. for OSDA, it is at Niyojan Bhawan, Kharvela Nagar and for OSDP it is at world skill center, Tower 2010, Mancheswar Industrial Estate, Bhubaneswar. The audit will also include a physical verification of the assets/equipments /supplies procured under the project and located in the above units.

# IV. Scope of Work of Auditor:

# The internal audit should be carried out in accordance with the standards on Internal Audit published by the Institute of Chartered Accountants of India and should include such tests and controls, as necessary for performance of the audit. The scope of the assignment will be comprehensive and will cover the project activities and transactions of all the cost centers. The responsibilities of the internal auditor includes reporting on the adequacy of internal controls, the accuracy and propriety of transactions, the extent to which assets are accounted for and safeguarded, and the level of compliance with different financial norms and state government procedures. Specific areas of audit should include the following:

# An assessment of the adequacy of the program‘s financial management system, including internal controls. This would include aspects such as adequacy and effectiveness of accounting, financial and operational controls exercised by the implementing agencies and suggestions of improvement, if any.

# Funds have been used in accordance with the relevant financial norms and financial regulations with due attention to economy and efficiency, and only for the purpose for which the financing has been provided.

# An assessment of the adequacy of financial and administrative delegation and segregation of duties and controls. And assessing expenditures incurred/ advances provided are duly authorized as per the financial and administrative delegation approved by the Executive Committee.

# Expenditure incurred are in accordance with the financial norms prescribed in the legal framework, operational guidelines, legal agreement or any other clarifications issued from time to time.

# Expenditure incurred with reference to the budget allocation approved by competent authority. In case the budget allocation is exceeded, proper re-appropriation duly approved by the competent authority has been obtained.

# Adequate and proper supporting documents, namely, purchase orders, tender documents, invoices, vouchers, receipts, pay bills, TA bills etc. are maintained and linked to the transactions.

# Goods, works and services financed have been procured in accordance with relevant provisions of GFR/OGFR/ADB/or relevant guidelines for procurements.

# The review of procurement process should also cover the progress on establishing grievance redressal mechanism and feedback provided to unsuccessful bidders.

# Assets: Completeness, existence, recording, safeguard and utilization for the purpose intended including, physical verification of sample of assets.

# The procurement, contracting, disbursement and monitoring are carried out in line with the government and funding agency guidelines and Project Funding Agreements. Summarize key findings and actions taken by OSDA on the audit observations.

# The scope of work will additionally include detailed review of the issue of advances, staff advances and cash payments for items purchased.

# To verify the store and inventory management system and records and report for any shortcomings and the improvements required.

# Verify the utilization certificates submitted by the Project Implementing agencies(PIAs).

# To ensure the accuracy of the documentations for procurement and financial transactions.

# To assess and improve the internal control system.

# Eligibility criteria:

Interested Chartered Accountant firms with the following prerequisites may apply for appointment of Internal Auditor to take up half yearly audits.

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| **Sl. No.**  **(1)** | **Criteria**  **(2)** | **Supporting documents to be furnished**  **(3)** |
| 1 | The firm must have been empanelled with the Institute of Chartered Accountants of India (ICAI) for at least five years as on 01 January 2022 and should have at least equal years of auditing experience on that date. | Constitution certificate of the firm from the Institute of Chartered Accountants of India (ICAI) as on 1 January 2022 or thereafter.  Please indicate Annexure number to the above copy. |
| 2 | The firm must have undertaken at least 6 | Copy of Auditor’s report/ Balance sheet |

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|  | (six) assignments of Internal audit as applicable to the firm) in corporate sector other than audit of Branch and or Division accounts of banking and insurance companies during last three years (2018-19 2019-20 and 2020-21). | /Profit and loss Account for the respective years in respect of each unit audited substantiating conducting and completion of audit.  **Note** : Assign Annexure number to the above financial statements.  Alternately, Copies of appointment letters and self attested certificate of commencement and completion of the assignments of the units audited in the format enclosed at ***Appendix-4*** to the ToR.  **Note 2:**The details of offer letter and completion of audits, year of accounts audited etc. for each unit may be furnished in the prescribed format in the said Appendix for the units under **corporate** sectors.) |
| 3 | The firm must have undertaken at least six (6) | Copies of appointment letters and self |
|  | assignments of audit of accounts of | attested certificate of commencement |
|  | organizations in the social sector relating to | and completion of the assignments of |
|  | the years **2018-19 2019-20 and 2020-21**. | the units audited. |
|  |  | **Note 1:** Please assign **Annexure** |
|  |  | number to the copies of letters of |
|  |  | assignment of audits (enclosed). |
|  |  | **Note 2:** The information may be |
|  |  | furnished in the format enclosed at |
|  |  | ***Appendix-4*** to the ToR. The details of  offer letter and completion of audits, |
|  |  | year of accounts audited etc. for each |
|  |  | unit may be furnished in the prescribed |
|  |  | format as above for the units under |
|  |  | **social** sectors.) |
| 4 | The firm should have an **average** turnover of Rs.25 lakh in the last 3 years i.e., **(2018-19 2019-20 and 2020-21).** | Copies of Audited Balance sheets and P&L a/c for the years as mentioned in previous column to be furnished in support of turnover. |
|  |  | Note: Please assign **Annexure** number to the above copies. |
| 5. | The firm should have Income Tax Return acknowledgement for the Assessment years **2018-19, 2019-20 and 2020-21**. | Photo copy of the Income Tax Return acknowledgement of the relevant years is to be furnished along with the  bid documents. |

# Method of selection of firm

The selection will be done using Quality-cum-Cost Based System (QCBS) process, 80 *per cent* weightage would be given to the technical evaluation and 20 *per cent* weightage would be given to financial bid. The firm securing highest mark in the QCBS process would be awarded the assignment. However, in case of more than one firm securing the highest mark, then the selection would be made on the marks secured in the Technical evaluation. However, if there is a tie in technical mark among the above firms, the firm conducting audit of accounts of more number of Government agencies / Societies during 2018-19 2019-20 and 2020-21 would be given preference in selection.

For evaluation purpose, audit of more than one agency/ society of the same type conducted on the basis of one offer letter/year would be treated as one agency/ society. If still there is a tie, then the firm having highest aggregate turnover in last 03 (three) years i.e. 2018-19, 2019-20 and 2020-21 would be selected for the assignment.

* 1. The firms should submit their Technical and Financial bids in separate sealed envelopes and both the envelopes are to be packed inside one sealed envelope **indicating ‘Technical Proposal’** and **‘Financial Proposal’ on top of the respective envelopes. The Financial Proposal is also to be marked as ‘DO NOT OPEN WITH TECHNICAL PROPOSAL’. Similarly, the outer envelope is to be superscripted with ‘Request for Proposal for Internal Audit 2022-23 - TO BE OPENED ONLY IN THE PRESENCE OF THE AUDIT COMMITTEE’.**

# Technical bid

The firm should submit Technical bids having criteria on the following areas basing on which evaluation of bids will be made at the respective Health Society:

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| **Sl No** | **Criteria** | **Maxim um**  **Marks** | **Supporting documents to be furnished in proof of claim** |
| 1 | **No. of Patners (FCA)**  FCA @ 2.5 marks | 12.5 | Constitution certificate of the firm from the Institute of Chartered Accountant of India (ICAI) as on **1 January 2022** or thereafter.  (Note: A firm having FCAs in excess of five would be adjusted against if number of ACAs as the case may be as required under serial No. 2 below are less than five for marking purpose only).  (Please assign **Annexure** number to the  certificate). |
| 2 | **No. of Partners ACA**  @ 2 marks for each ACA | 10 | Constitution certificate of the firm from the Institute of Chartered as on **1 January 2022** or thereafter.  (Please assign **Annexure** number to the  certificate). |
| 3 | **Years of experience of the firm**  0.5 marks per year (Experience would be calculated for completed years from the date of establishment of the firm up to 1.1.2021) | 10 | Constitution certificate of the firm from the Institute of Chartered/Cost Accountant s of India (ICAI) as on **1 January 2022** or thereafter.  (Please assign **Annexure** number to the  certificate). |
| 4 | **Average years of Partners’** | 10 | Constitution certificate of the firm from the |
|  | **association with the firm**  Less than one year- 0 mark  one to 5 years - 2 marks  6 to 10 years - 4 marks  11 to 15 years - 6 marks  16 to 20 years - 8 marks   * 20 years - 10 marks |  | Institute of Chartered/ Cost Accountant s of India (ICAI) as on **1 January 2022** or thereafter.  (Please assign Annexure number to the certificate). |
| 5 | **No. of Staff:** |  |  |
| i | **Qualified Chartered** @ 1.5 marks per staff | 7.5 | Copy of Qualification Certificate from the concerned institute and copy of attendance sheet for the month of **December 2021**. |
| ii | **Semi Qualified Inter Chartered Accountant**  1 to 5 staff - 2 marks  6 to 10 staff - 4 marks   * 10 staff - 5 marks | 5 | Copy of Qualification Certificate from the concerned institute and copy of **attendance sheet** for the month of **December 2021**.  **(Please furnish separate list to each category of staff assigning Annexure number to each of the certificate and the attendance sheet enclosed).** |
| iii | **Other staff (Article staff and Audit Assistants)**  1 to 5 staff - 1 mark  6 to 10 staff - 2 marks  11 to 15 staff - 3 marks  16 to 20 staff - 4 marks  More than 20 staff -5 marks | 5 | Copy of attendance sheet of the staff for the month of **December 2021**.  **(Please assign Annexure number to the attendance sheet enclosed)** |
| 6 | **Location of Head office/ Branch office** |  |  |
| i | **Head office in Odisha If Yes - 4 marks**  **If No - 0 marks** | 4 | Constitution certificate of the firm from the Institute of Chartered Accountant s of India or Institute of Cost Accountants of India (ICAI) as  on **1 January 2022** or thereafter. |
| ii | **Branch Office in Odisha**  If Yes - 1mark If No - 0 marks | 1 | Certificate from Institute of Chartered/ Cost Accountant of India ICAI as on **01.01.2022** or  thereafter. |
| 7 | **Nature of Experience**  Turnover / Project Cost / Years of  **Experience & Project audited** |  |  |
| i | **Internal Audit of Government undertakings in last three f.Y**  Up to 5 Nos: 2.5 marks  More than 5: 5 marks | 5 | Offer letter and certificate of completion of assignment of audit of the unit(s) from the head of the organization.  **(Please assign Annexure number to offer letter (s) and completion certificate etc.**  **enclosed to the bid document).** |
| ii | **No. of audit assignments: Experience of audit in relation to Social Sector like trusts, charitable organizations, Societies etc.) in last three years i.e 2018-19, 2019-20 and 2020-21**  3 to 4 nos. - 4 marks  5 to 6 nos. - 6 marks | 10 | Offer letter in support of each assignment and self attested certificate of completion of assignment of audit for each unit  **(Please refer Appendix-4 of the ToR for furnishing the details of offer letter and completion of audit in respect of each unit audited under social sector)**  (Please assign Annexure number to each |

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|  | 7 to 8 nos. - 8 marks  >8 nos. - 10 marks |  | offer letter etc., enclosed to the bid  document). |
| iii | **Experience of audit of units in Commercial Sector in last three years i.e., 2018-19, 2019-20 and 2020-21**  **other than audit of branch / Division accounts coming under insurance and banking sectors.**  6 to 10 nos. - 3.5 marks  11 to 12 nos. - 7 marks  >12 nos. - 10 marks | 10 | Offer letter of audit of each assignment of the Commercial organisation and self attested certificate of completion of assignment of audit for each unit.  **(Please refer Appendix-4 of the ToR for furnishing the details of offer letter and completion of audit etc. information in respect of each unit audited under Commercial sector.)**  (Please assign Annexure number to each  offer letter etc., enclosed). |
| 8 | **Average Turnover of the firm in last 3 years (2018-19,2019-20 and 2020-21**)   * Rs.25 lakh and upto Rs.30 lakh - 2 marks * Rs 30 lakh and upto Rs.40 lakh - 4 marks * Rs.40 lakh and upto Rs.50 lakh - 6 marks * Rs.50 lakh and above - 10 marks | 10 | Attach copies of audited Balance Sheets and P & L Accounts of the last three years i.e. **2017-18, 2018-19 and 2019-20.**  **(Please assign Annexure number to each of the Balance sheet and P&L account enclosed).** |
|  | **Total** | **100** |  |

The firm has to furnish necessary documents (self attested) along with the bio -data in support of the above.

# Financial bid

A firm has to secure at least **70 *per cent*** of marks out of 100 in Technical evaluation to qualify for the financial evaluation . After combined evaluation of technical and financial bid, firm scoring highest shall be the most responsive one.

**VII.Scope of audit**

1. The responsibilities of the Internal auditors should include reporting on the adequacy of internal controls, the accuracy and propriety of transactions, the extent to which assets are accounted for and safeguarded, and the level of compliance with financial norms and procedures of the Operational Guidelines and Financial Management Rules and Regulations delegation of financial powers and other orders issued from time to time. Also a checklist shall be provided by the management in which the opinion of the auditor is to be provided in details.
2. The audits shall be carried out on half yearly basis for both OSDA and OSDP as the case may be. The auditor shall start the Internal audit of the accounts and other connected records of the assigned programme relating to a period by 15th of the following month and complete the same latest by 30th of that month as per the prescribed format. On completion of audit, the auditors are to discuss the audit findings with the in -charge head of the audited unit as well as with the Finance wing for addressing the deficiencies on the spot. This discussion should precede the submission of final audit report and copy of minutes of discussion annexed to the respective Audit Report.
3. The audit fees pertaining to a month shall be released only after successful completion of the assignment for that period.
4. Adherence to Time line for carrying out timely audit and submission of reports:

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| **Internal Audit Checklist** | | | |
| **S.No** | **Assessment Parameters/Internal Checks/Controls** | **Observation** | |
| **A** | **Descriptions** | **Major** | **Minor** |
| 1 | Are the payments for expenditures in line with the approved annual work plan |  |  |
| 2 | Are the payments properly approved in line with the financial delegation |  |  |
| 3 | Are the supporting documents filed properly and easily accessible |  |  |
| 4 | Is there a serial control over payment, receipt and journal vouchers |  |  |
| 5 | Are the expenditures/ payments charged to the correct account code and head of expenditure |  |  |
| 6 | Is there uniform method for approval of payments |  |  |
| 7 | Are there any delays in receiving funds from the funding agency? Has the project or any component been out of funds in the last one year? |  |  |
| 8 | Whether the funds are being transferred electronically or by physical transfer? |  |  |
| 9 | What is the average fund utilized in a year? |  |  |

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| 10 | Comment on a process flow improvements that can be made. |  |  |
| 11 | Are there any critical FM capacity issues identified during selection process and how are these planned to be addressed. |  |  |
| 12 | Does the contract with the parties contain the Financial Management aspects |  |  |
| 13 | Are funds released without settlement of previous advance or without receipt of quarterly financial report? |  |  |
| 14 | Have annual audited financial statements prepared in time? |  |  |
| 15 | Are the financial management, financial reporting and date of settlement of advance indicated in the sanction letter? |  |  |
| 16 | Is the settlement done on time and is supported by a proper utilization certificate |  |  |
| 17 | Are subsequent tranches released without settlement of the first advance |  |  |
| 18 | Comment on the quality and adequacy of the financial records maintained by the Project Imlementing Agency(PIA) (for the sample covered during the course of quarterly internal audit)- attach a separate sheet where necessary. |  |  |
| 19 | Is the system for monitoring and control of advances adequate |  |  |
| 20 | Are there a large number of advances overdue |  |  |
| 21 | Is there an ageing report generated for review by the project director on a periodic basis. |  |  |
| 22 | How many Bank accounts are being maintained and are Bank reconciliations carried out on a monthly basis? |  |  |
| 23 | Are there any un-reconciled or un-accounted for balances |  |  |
| 24 | Are payments made by crossed cheque/ draft/RTGS? |  |  |
| 25 | Is there adequate physical control over cash, receipt book and blank cheque books |  |  |
| 26 | Have the procurement procedures prescribed in the Procurement Manual followed by the OSDA/OSDP for procurement of goods/services. |  |  |
| 27 | Are these supported by adequate and valid supporting documents |  |  |
| 28 | Are the assets procured documented in the fixed assets register giving its location etc. |  |  |
| 29 | Carry out a sample verification of fixed assets both in OSDA and in OSDP |  |  |
| 30 | Are assets received in kind also recorded in the fixed asset register giving the date of receipt, location etc. |  |  |
| 31 | Has the purchased material been entered in the stock register? Is it upto date and physical stock in agreement with book balances? |  |  |
| 32 | Whether the value of any contract exceed the threshold limits prescribed for different procurement methods. |  |  |
| 33 | Whether splitting of packages has been done for similar purchases. |  |  |
| 34 | Are these supported by adequate and valid supporting documents |  |  |
| 35 | Carry out a sample verification of inventory of consumables, tools and stocks purchased for different labs/units |  |  |
| 36 | Is the accounting done in computerized accounting environment? |  |  |
| 37 | Are there any constraints in using the system |  |  |
| 38 | Are back up processes adequate |  |  |
| 39 | Have the financial reports generated from the computerized accounting packages |  |  |
| 40 | Staff advances paid to staff is in accordance with the staff rules & for the purpose within rules. |  |  |
| 41 | The settlement of staff advances are as per the operational rule of the programme. |  |  |
| 42 | A status report on the pending staff advances for more than one year old with an opinion on what amount could be considered actually receivable has been obtained. |  |  |
| 43 | Comment on the staff advances rules, whether rules are in accordance with OGFR guidelines and/or if they need amendment. |  |  |
| 44 | Are these supported by adequate and valid supporting bidding, approval of competent authority, supply order etc. documents? |  |  |
| 45 | Are the goods/works/contract of staff etc procured documented in the relevant stock/work/personal registers/files giving its quantity receive/issue/balance etc. |  |  |
| 46 | Is physical stock in agreement with book balances? |  |  |
| 48 | Check of TDS deducted and return files |  |  |
| 47 | Any other issues that the firm may like to address |  |  |
| 49 | Comparison between financial and physical performance and analysis |  |  |
| 50 |  |  |  |

Signature of CA Firm

# Reporting requirements:

* 1. **Management letter:** The Internal Auditor is required to incorporate the audit findings in a letter addressed to the management which need immediate management attention to improve financial management and other internal controls such as the administrative, operational, procurement, etc. Management Letter Shall cover following matters:

1. All deficiencies observed on the maintenance of accounts including classification of expenditure, income recognition, process compliance, documentation, if any.
2. Specific areas of deficiency in the internal control system and recommendations for improvement.
3. Any other matter that could have come to the attention during the audit which might have significant impact on the performance of the unit audited.
4. Any other matter that the a uditor considers significant for the management.
5. Recommendations and suggestions including management compliance.

# Contents of Audit Report:

* + 1. Internal audit report of **OSDA and OSDP** should contain the following financial statements and documents.
       - Duly filled in Checklist provided in the guidelines from time to time;
       - Financial statements as prescribed;
       - Audited Trial Balance;
       - Audited Receipts and Payments Account;
       - Income and Expenditure Account( SoE);
       - Balance Sheet;
       - Audited Statement of Expenditure;
       - Bank Reconciliation statements;
       - List of outstanding advances;
       - Observations and recommendations of Auditor particularly covering the following aspects;
       - Deficiencies noticed in internal controls;
       - Suggestions to improve the internal controls;
       - Extent of non-compliance with guidelines issued by GoI;
       - Action taken by by OSDA on the previous audit observation along with his observation on the same.

# Penalty for delay in conducting monthly audits and submission of Audit Reports: The Audit firm needs to submit the audit report in time . If the same is delayed by more than 7 days, penalty of 0.5% of the audit fees per week shall be deducted from the audit fees.

# All the papers and supporting documents submitted along with the bid documents (EoI) must be signed by a partner or an authorized official with seal of the firm of the intending firm. In case the bid documents are signed by an official other than a partner of the firm, the formal and valid authorization letter by the partner of the firm in favour of the official signatory in original as above must also be submitted along with the bid documents.

**Forwarding letter for submission of Proposal**

To

The Chief Executive Officer,

Odisha Skill Development Authority

***Subject: Submission of expression of interest for providing the Internal audit services to OSDA and OSDP for the financial Year 2022-23***

Dear Sir,

We, the undersigned, offer to provide the Internal audit services for Odisha Skill Development Authority, Bhubaneswar in accordance with expression of interest solicited through the advertisement by the Odisha Skill Development Authority [*Insert Date*]. We are hereby submitting our Proposal for assignment of Internal audit of accounts of the Odisha Skill Development Authority and Odisha Skill Dvelopment Project for the financial year 2022-23 having details about the firm and proposed audit fees.

Name and address of the firm (Please include Telephone contact No and mail address for communication):

We hereby declare that all the information and statements made in this Expression of interest

/Proposal (enclosed) are true and accept that any misinterpretation contained in it may lead to our disqualification/ legal action at any time as may be deemed fit.

Prices have been arrived independently without consultation, communication, agreement or understanding (for the purpose of restricting competition) with any competitor.

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 Odisha Skill Development Authority is not bound to accept the lowest or 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 Firm*] to submit the proposal and to negotiate on its behalf.

# Encl: Technical and Financial proposals in separate envelopes.

Place

# Yours faithfully,

(Name: )

# Date: Signature of the partner

**Seal**

# Name of the Chartered Accountants firm:

Statement showing details of the units audited by the firm in the social sector and corporate/commercial sectors (other than audit of branch/ division accounts of banking and insurance companies), types of audit, year of accounts audited during last three years (**2018-19, 2019-20 and 2020-21).**

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| --- | --- | --- | --- | --- | --- | --- | --- |
| **Sl No.** | **Name and address including telephone Number(s) and *e-mail id* of the**  **accounts of**  **the unit audited** | **Whether copy of audit assignment letter indicating letter No and date of the management / copy of Auditor’s report/ Balance sheet /Profit and loss Account enclosed\* (Yes/No)** | **Type of Unit (Social, Corporat e or**  **commerci al Sector)** | **Type of audit carried out i.e Statutory (Financial**  **)/ Cost/ Internal** | **Year of account s audited** | **Date of comme ncemen t of**  **audit** | **Date of completi on of**  **audit** |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| **1.** |  |  |  |  |  |  |  |
| **2.** |  |  |  |  |  |  |  |
| **3.** |  |  |  |  |  |  |  |

# \*Please indicate the Annexure number

**Certified that the information on the details of types of audit i.e Statutory (Financial)/ Cost/ or internal audits carried out by the firm in respect of the audit of accounts of the units belonging to the social / corporate / commercial sectors furnished above is true and at any time if any of the above information found incorrect/false, that I shall be held responsible for the same for taking any legal action that may deem fit including disqualification.**

**Name and Signature of Partner Seal of the firm**