

**Institute of Infrastructure Technology Research and Management (IITRAM)  
Near Khokhara Circle, Maninagar (East),  
Ahmedabad, Gujarat,  
India - 380026**

Date: 16/1/2018

**Inviting Expression of Interest (EOI) for appointment of an Internal Auditor for  
Internal Audit of Accounts**

The Institute of Infrastructure, Technology, Research and Management (IITRAM) is established by the Government of Gujarat vide Gujarat Act No. 5 of 2013 to facilitate and promote studies, research, technology incubation, product innovation and extension work in the field of infrastructure, science, technology and management education and also to achieve excellence in higher technical education and other matters connected therewith or incidental there to.

The main objective of the organization is to provide a system of technical education capable of responding to the changing requirements of technical manpower and to bring about qualitative improvement in teaching and learning process.

Expression of Interest (EOI) is invited from the interested and eligible firms for financial year 2017-18 latest by 08/02/2018 through courier. The interested and eligible firms are required to enclose photocopies of the following documents (self-attested) along-with completely filled annexures:

- a. Certificate of registration
- b. PAN Card
- c. Last year IT return filed by firm
- d. Last year IT return of Partners
- e. Service Tax registration certificate
- f. Documents in support of financial turnover for the last 03 financial years of the firm
- g. Undertaking to be furnished by the Firm that there are no legal suit/criminal cases pending against Firms 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 completely. If the space for furnishing information is insufficient, a separate sheet duly signed by the authorized signatory may be attached.

**The scope of this assignment is:**

The Internal Audit will be carried out in accordance with the Generally Accepted Auditing Principles and will include tests and controls, as the auditors feel necessary under the circumstances. The major areas to be covered are as under:-

| Sr. No.           | Item  |
|-------------------|---|
| <b><u>1.0</u></b> | <b>CASH BOOK</b>  |
| 1.1               | Certificate regarding Cashbook folio.   |
| 1.2               | Verify Carry forward of opening balance.  |
| 1.3               | Vouching of all receipt and payments with supporting documents.   |
| 1.4               | Verify amount of all voucher tallies with cashbook.   |
| 1.5               | Verify correct heads of accounts have been shown for all entries made in the cashbook.  |
| 1.6               | Checking of cash book totals.   |
| 1.7               | Verify cashbook is closed day to day.   |
| 1.8               | Verify cashbook is checked and signed by person other than cashier of cashbook.   |
| 1.9               | Verify surprise checking of cash has been made by the concerned officer at least once in a month and recorded result of checking in the cash book.  |
| 1.10              | Cash on hand on a day of verification by the Auditor.   |
| 1.11              | Verify required security is taken from the person handling the cash.  |
| 1.12              | Verify required arrangement for safe custody of cash is made.   |
| 1.13              | Verify all payments of contractor/ supplier have been directly credited into their bank account.  |
| 1.14              | Verify all staff payments have been directly credited into their bank account/ cheque payment.  |
| <b><u>2.0</u></b> | <b>BANK RECONCILIATION</b>  |
| 2.1               | List out the bank accounts of office with number and name of bank.  |
| 2.2               | Verify reconciliation of all bank accounts have been made at the end of each month.   |
| 2.3               | Verify any discrepancies found in reconciliation made.  |
| 2.4               | Verify all awaiting adjustment has been accounted.  |
| <b><u>3.0</u></b> | <b>ACCOUNTING REGISTERS</b>   |
| 3.1               | <p>List out register maintained for the details of outstanding balances under assets and liabilities heads of balance sheet. (Registers for all accounting heads under Assets &amp; liabilities are to be maintained) like:</p> <ol style="list-style-type: none"> <li>1. Work/Scheme Register</li> <li>2. Cheque Issue register</li> <li>3. Statutory Deduction Register</li> <li>4. Cash Book</li> <li>5. Security Register</li> <li>6. FD/BG register</li> <li>7. Contract Bill/ Register/ Tender Register</li> <li>8. Register for Sanctioned Estimates</li> <li>9. Grant Register</li> </ol> |
| 3.2               | Verify that all register has been prepared correctly and tally with the accounts.   |
| 3.3               | Verify that all register have been signed by the concerned officer.   |

|                    |   |
|--------------------|---|
| 3.4                | Verify that concerned officer has reviewed the deposits lying with him.   |
| 3.5                | Verify that register of FDR/BG/Govt. Securities is maintained properly.   |
| 3.6                | Verify that such securities are kept in safe custody.   |
| 3.7                | Verify that timely action is taken for renewal of such securities.  |
| 3.8                | List out cases where timely action for renewal has not been taken.  |
| 3.9                | List out cases where the securities are lapsed on account of non-renewal of securities timely.  |
| 3.10               | Verify that fixed assets register (Dead Stock) is maintained as per requirement.  |
| 3.11               | Verify that all receipts and issues are correctly posted.   |
| 3.12               | Verify that required check has been exercised by the officer in-charge of office.   |
| 3.13               | Verify that register of advances to the contractor/ suppliers is correctly maintained and tally with form 80.   |
| 3.14               | Verify that proper attention is given for clearance of such advance.  |
| 3.15               | Verify that register of works (Scheme expenditure) has been maintained by the drawing officer based on work abstracts sent by the disbursing officer. |
| 3.16               | Verify that it gives correct picture of component wise total expenditure of the scheme.   |
| <b><u>4.0</u></b>  | <b>DEDUCTION/ REMITTANCE</b>  |
| 4.1                | Verify that due deductions have been made against advance given to employees.   |
| 4.2                | Verify that interest has been correctly calculated and deducted for interest bearing advances to the employees.                                       |
| 4.3                | Verify that all statutory deductions & TDS etc. have been made correctly from payments made to contractors/suppliers/others.                          |
| 4.4                | Verify that amount deducted towards statutory deductions has been remitted to the respective authority in time.                                       |
| 4.5                | Verify that amount deducted towards GPF/CPF/Insurance/ Other deductions from the employees has been remitted to the respective authority in time.     |
| 4.6                | Verify that concerned officer is having proper TAN Number for deduction of income tax at source.  |
| 4.7                | Verify that concerned officer has filed the returns of income tax in time.  |
| 4.8                | Verify that concerned officer has issued TDS certificate in time.   |
| 4.9                | Verify that proper security deposits, testing charges & labour cess have been deducted or not.  |
| <b><u>5.0</u></b>  | <b>FUND DEMAND AND UTILIZATION</b>  |
| 5.1                | Verify that fund demand of each month submitted was based on actual i.e. on the basis of passed bills.  |
| 5.2                | Verify that fund received is properly utilized against the demand made.   |
| <b><u>6.0.</u></b> | <b>FUNDS/GRANT INVESTED IN TERM DEPOSIT</b>   |
| 6.1                | Verify that any grant/fund is invested in term deposit with any bank/GSFS. Give details.  |
| 6.2                | Check whether justification for investment properly available.  |
| <b><u>7.0</u></b>  | <b>TENDERS</b>  |

|                    |   |
|--------------------|---|
| 7.1                | Nos. of tender invited by the organization.   |
| 7.2                | Works for which tenders invited are administratively approved & Technically sanctioned.   |
| 7.3                | Verify that financial allocation is available for such works.   |
| 7.4                | Verify that the competent officer has approved DTPs before inviting tender.   |
| 7.5                | Verify that public tender notice has been published in daily newspapers as required under rules or E-tender procedure   |
| 7.6                | Verify that the competent officer has approved excess over estimate.  |
| 7.7                | Is there any case of tender not finalized within the validity period?   |
| 7.8                | If so, is there any excess amount in acceptance of other than lowest or re-invitation?  |
| <b><u>8.0</u></b>  | <b>CHECKING OF ALL PAYMENT VOUCHERS</b>   |
| 8.1                | Verify Whether authorized officer has checked rates and contract before passing of the bill.  |
| 8.2                | Verify Whether rates adopted in the bill are as per contract agreement.   |
| 8.3                | Verify whether in case of part rate/ reduced rate, whether competent officer has approved the same.   |
| 8.4                | Verify Whether any excess extra item has been executed. If so, then verify the approval of excess/ extra item.  |
| 8.5                | Verify Whether for excess quantity/extra item, whether rate has been adopted as per condition of contract.  |
| 8.6                | Verify Whether bill is passed correctly.  |
| 8.7                | Verify Whether passing authority has maintained monthly paid vouchers file properly.  |
| <b><u>9.0</u></b>  | <b>STOCK/MATERIALS SITE ACCOUNTS</b>  |
| 9.1                | Check Whether periodical physical verification has been made by authorized officer.   |
| 9.2                | Once in year Physical verification of Stock.  |
| 9.3                | Short/surplus material found during the physical verification Should be reported by auditor.  |
| <b><u>10.0</u></b> | <b>LEGAL/ARBITRATION CASES</b>  |
| 10.1               | Verify that division has initiated legal action against defaulting contractor/ suppliers/ NGO's   |
| 10.2               | Review ongoing legal/ arbitration cases and report, if any special attention is required to given to H.O.   |
| 10.3               | Verify that Districts/ Divisions has maintained & up-dated registers as per account Manual. Please attach list of register not maintained.  |
| <b><u>11.0</u></b> | <b>STATUTORY COMPLIANCE</b>   |
| 11.1               | Verify that statutory deductions i.e. Income Tax, professional Tax etc. made according to rules.  |
| 11.2               | Verify that the same is deposited in the prescribed time with the concerned authorities to rules. If not give details as under:<br>1) Due date of deposit of Prof Tax.<br>2) Amount to be deposited (Rs.)<br>3) Actual date of deposit.<br>4) Delay in deposit.<br>5) Interest payable as per law.<br>6) Reason of such delay |

|                    |   |
|--------------------|---|
| 11.3               | Verify that the same accounted properly. If not, get it corrected.  |
| 11.4               | Verify that Statutory returns like Income tax, (e – TDS), Professional Tax etc filed in time. If not, give details.   |
| <b><u>12.0</u></b> | <b>COMPLIANCE WITH THE POINTS RAISED IN THE EARLIER/QUARTERLY INTERNAL AUDIT</b>  |
| 12.1               | Verify that the previous IAR report have been complied by the corporation.  |
| 12.2               | How many comments are outstanding?  |
| 12.3               | What decision has been taken by the Corporation for compliance at outstanding comments?   |
| <b><u>13.0</u></b> | <b>ACCOUNTING STANDARDS</b>   |
| 13.1               | Verify that Accounting Standards issued by the Institute of Chartered Accountants of India are followed by the company appropriately.   |
| 13.2               | Applicability of accounting standards in final accounts and Cash Flows Statements.  |
| <b><u>14.0</u></b> | <b>DEPRECIATION</b>   |
| 14.1               | Verification Of Depreciation At The End Of Six Months And Of The Year.  |
| <b><u>15.0</u></b> | <b>ESTABLISHMENT AND ADMINISTRATION</b>   |
| 15.1               | Verification of Salary, Provident fund, Prof. Tax, TDS etc. & to verify whether returns are filed before competent authority in time.   |
| 15.2               | To verify in case of new employees about their inclusion of names in salary sheet.  |
| 15.3               | To check the records with respect to purchase and other stationery items.   |
| 15.4               | Adjustment / Reconciliation of Advances to staff within next month.   |
| <b><u>16.0</u></b> | <b>OTHERS</b>   |
| 16.1               | To check all statutory records registers, including minutes books and to see that accounting effects and all decisions taken a Board Meeting/ General Meeting are given in the books of accounts. |
| 16.2               | To review and help the management in implementing proper accounting procedures and internal check control and computerized system.  |
| 16.3               | To advise on the matter of taxation ( including advance tax)  |
| 16.4               | To review the implementation of system and procedure laid down in manuals.  |
| 16.5               | Compliance and coordination with Statutory auditor and CAG Commercial Audit.  |
| 16.6               | Verification of Regrouping of Accounts.   |
| 16.7               | Filling of TDS return 24 Q and 26 Q on regular intervals as per requirement of law  |
| 16.8               | Issue of Form 16 and Form 16 A to all the deductees.  |
| 16.9               | To ensure that internal system of the organization is working smoothly and properly.  |
| 16.10              | Filling Of Income Tax Return On Yearly Basis As Per Recruitment of Row.   |
| <b><u>17.0</u></b> | <b>REPORT</b>   |
| 17.1               | Report Should Be Submitted On Quarterly Basis.  |

|      |   |
|------|---|
| 17.2 | Audit Should Be Carried Out At The Admin Office Of The Organization.  |
| 17.3 | To Give Quarterly Report And Suggestions For Improvement In The System And Report The management.   |
| 17.4 | To Give Executive Summary Incorporating All Point Matters, Which Are Of Very Important Nature And Require The Important Consideration By Any Committee. |
| 17.5 | To Give Certificate Regarding Proper Grant Utilization Certificate As And When Required As Per The Format Demanded By The Authority.                    |
| 17.6 | Any Other Certificate Regarding Proper Records of Ledger of books of accounts as and when required.   |

**Apart from above,**

- The selected Auditor(s) will report any lacuna noticed in the existing procedures and suggest improvement. Any duplication of noticed work or data will be highlighted and reported.
- The Chartered Accountant firm so appointed would be required to give Audit Certificates and issue any other certificate as may be required by the IITRAM from time to time without any additional fee to be paid by the IITRAM.
- The responsibilities of the auditor also include reporting on the adequacy of statements.
- The selected Auditor(s) will liaise with the Management for the periodical meetings to review the progress of the work and to ensure requirement be fully met.
- To suggest the measures for cost control and increase the revenue of the Institute.
- The Chartered Accountant firm so appointed would be required to look into the compliance of previous audit objections raised (if any) and have to verify or comment on the supporting documents/ vouchers submitted at latter stage, to settle the in the Internal Audit report of this assignment.
- After finalization of Audit, the Internal Auditors shall submit Audit Report on the Accounts Audited.
- The auditor will express a professional opinion on the financial position of Institute of Infrastructure, Technology, Research and Management for the funds received and expenditure.
- The auditor will prepare statements and give necessary certificates as per guideline issued by the Institute of Chartered Accountants of India (ICAI).
- The auditor will any other task which may be assigned by the Registrar or the authority of University related to auditing work of the University.

### General Terms and Conditions:

1. The appointment of Internal Auditor is for the financial year - 2017-18. However, the Registrar of IITRAM is authorized to terminate the contract without assigning any reasons there of or he may extend the period of audit for the next financial year.
2. To be eligible, the firm should have it's Head office in Gujarat and possess minimum 05 years of experience in carrying out Internal Audit of Government/Listed Companies/Autonomous body/ Academic Institutions, etc. (photocopy of relevant experience certificates must be attached)
3. The firm can be **sole proprietor concern or partnership concern** in continuous practice for a period of minimum 05 years. Joint Venture is not allowed.
4. The firm must have empanelment with C.& A.G. for 2017-18 (Photocopy of Certificate must be attached)
5. The firm should have annual minimum turnover of **Rs.70.00.lacs** each year in preceding 03 years i.e. 2014-15 & 2015-16, 2016-17. (Photocopy of relevant proof must be attached)
6. The firm must have experience of working in at least 02 Government Assignments in preceding 03 years i.e. 2014-15 & 2015-16, 2016-17. (Photocopy of relevant experience certificates must be attached)
7. It is necessary to have at least 05 full time CA partners out of which 03 partners should be FCA Chartered Accountants in the firm. (Photocopy of ICAI certificate must be attached)
8. The firm should have successful completed peer review process as prescribed by ICAI in last three years. (Photocopy of Certificate must be attached)
9. The firm must have to attach photocopy of service tax registration effective from before 06 months of this EOI.
10. The firm should have his office in the Gujarat region with adequate staff at least before 06 months of this EOI.

### Governing Factors:

- a) All or any of the information provided by the authority of IITRAM shall not be used for any other purpose. The auditor shall return all the documents to the authority of IITRAM on completion of work.
- b) The work is expected from the Auditor to be completed within stipulated time limit.
- c) The auditor shall remain present in coordination / Review meetings as and when called.
- d) Rates agreed shall be firm till the completion of work inclusive of all govt. taxes, transportation Charges, daily allowance, accommodation charges or any other charges except services tax.
- e) The assignment shall be carried out by the qualified and experienced accountants.
- f) The auditor shall provide methodology for Internal audit.
- g) The audit team shall have considerable strength of expertise and established track record of providing quality assurance services. **Audit team will be lead / closed supervised by Chartered Accountants.**
- h) The name of the auditors along with their CVs to be deployed shall be required to be furnished to the Registrar, IITRAM. Registrar will not consider substitute, except in case of unexpected delay on the starting date or for reasons of health or auditor leaving the firm. The name of other

auditors if any under the circumstances stated as above shall also be required to be furnished along with CV to Authority of IITRAM.

- i) The auditor should submit his report indicating the result of his review of the accounts, all discrepancies noticed in the financial accounts, procurement, bank reconciliation etc.
- j) Internal Auditor has to start the audit in consultation with Account officer, IITRAM.
- k) While carrying out the audit, the observations noticed by auditor shall be given to the concerned officer as audit para and their compliance shall have to settle after scrutinizing compliance.
- l) The assignment mentioned herein is intended to be job oriented and not time oriented and the auditor shall not be entitled to claim any compensation in the event of the time estimated for the completion of the work being extended for any reason what so ever.
- m) CA Firm who is appointed for Up-keeping and Maintenance of Accounts at IITRAM and Internal Auditor of any package will not be entitled for the Statutory Audit.

**Schedule for conducting Internal Audit and date of submission of Report:**

Within 10 days of the EOI, the Internal audit work should get started and the same should be completed within 60 days from the day work is started. Audit Report should be sent to the concern authority of IITRAM on the completion of audit.

**Submission of Internal Audit Report:**

The Internal auditor shall submit his Internal Audit report to the Registrar of IITRAM in printed as well as soft form.

**Evaluation of the EoI:**

Evaluation will be based on the Techno - commercial aspect based on the firms who have shown interest and found eligible. Firm will be selected on the basis of 60% weightage to the Technical aspect of the proposal and 40% weightage to the Commercial aspect of the proposal.

Apart from all the details with necessary documents as asked in the EoI, interested firm will have to submit the duly filled and signed details of the Chartered Accountant, Annexure A, Annexure B, Annexure C (Performa given in this document) as well as turnover certificate. This is to be submitted in EoI to:

The Registrar,  
Institute of Infrastructure, Technology, Research and Management (IITRAM)  
Near Khokhara Circle,  
Maninagar (East), Ahmedabad - 380026

Interested firms will be called for the presentation and discussion at IITRAM for the further evaluation.

### Details of Chartered Accountant

| Sr. 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 1-4-2017 (Details to be provided in “ <b>Annexure-A</b> ”)   |         |
| 9       | Number of Part time Partners if any, as on 1-4-2017   |         |
| 10      | Number of Full Time Chartered Accountant Employees as on 1-4-2017   |         |
| 11      | Number of Branches (Details to be provided in “ <b>Annexure-B</b> ”)  |         |
| 12      | Whether the firm is engaged in any Internal/Concurrent/Statutory Audit and other accounting work of any Govt. Companies/Autonomous body, and Academic Institutions etc. (If yes, details may be given “ <b>Annexure-C</b> ”). |         |
| 13      | Turnover of the Firm (last 3 years)   |         |

**Annexure-A**

**Details of Full Time Partners of the Firm (On Firm's Letter Head)**

| <b>Sr. No.</b> | <b>Name of the Partner</b> | <b>Membership No.</b> | <b>Whether FCA / ACA</b> | <b>Date of joining the firm (full time)</b> | <b>Station &amp; Region where residing at present</b> |
|----------------|----------------------------|-----------------------|--------------------------|---|---|
|                |                            |                       |                          |   |   |
|                |                            |                       |                          |   |   |
|                |                            |                       |                          |   |   |
|                |                            |                       |                          |   |   |
|                |                            |                       |                          |   |   |

(Signature of Authorized Person with Seal of the Firm)

Place:

Date:

**Annexure-B**

**Particulars of Branches (including foreign branches, if any) (On Firm's Letter Head)**

| <b>Sr. No.</b> | <b>Station at which located</b> | <b>Complete address with PIN Code &amp; Telephone No.</b> | <b>Name of the partner in charge of the branch</b> | <b>Date of opening of the branch</b> | <b>Region</b> |
|----------------|---------------------------------|---|--|--------------------------------------|---------------|
|                |                                 |   |  |                                      |               |
|                |                                 |   |  |                                      |               |
|                |                                 |   |  |                                      |               |
|                |                                 |   |  |                                      |               |
|                |                                 |   |  |                                      |               |

(Signature of Authorized Person with Seal of the Firm)

Place:

Date:

## Annexure-C

**(On Firm's Letter Head)**

Details of Internal Audit Work / Statutory/ Any Other Accounting Work of Govt./Listed Companies, Autonomous body, Academic Institutions, etc. in hand with the firm/undertaken in the last five year as on 31-3-2017.

| Name of Client                | Type of Audits (Tick appropriate Box) |                          |                          |
|-------------------------------|---------------------------------------|--------------------------|--------------------------|
|                               | Internal                              | Tax                      | Statutory/other          |
| <b>Academic Institutions</b>  |                                       |                          |                          |
| 1.                            | <input type="checkbox"/>              | <input type="checkbox"/> | <input type="checkbox"/> |
| 2.                            | <input type="checkbox"/>              | <input type="checkbox"/> | <input type="checkbox"/> |
| 3.                            | <input type="checkbox"/>              | <input type="checkbox"/> | <input type="checkbox"/> |
| 4.                            | <input type="checkbox"/>              | <input type="checkbox"/> | <input type="checkbox"/> |
| <b>Co-operative Societies</b> |                                       |                          |                          |
| 1.                            | <input type="checkbox"/>              | <input type="checkbox"/> | <input type="checkbox"/> |
| 2.                            | <input type="checkbox"/>              | <input type="checkbox"/> | <input type="checkbox"/> |
| 3.                            | <input type="checkbox"/>              | <input type="checkbox"/> | <input type="checkbox"/> |
| 4.                            | <input type="checkbox"/>              | <input type="checkbox"/> | <input type="checkbox"/> |
| <b>Companies</b>              |                                       |                          |                          |
| • PSU                         |                                       |                          |                          |
| 1.                            | <input type="checkbox"/>              | <input type="checkbox"/> | <input type="checkbox"/> |
| 2.                            | <input type="checkbox"/>              | <input type="checkbox"/> | <input type="checkbox"/> |
| 3.                            | <input type="checkbox"/>              | <input type="checkbox"/> | <input type="checkbox"/> |
| 4.                            | <input type="checkbox"/>              | <input type="checkbox"/> | <input type="checkbox"/> |
| • Others                      |                                       |                          |                          |
| 1.                            | <input type="checkbox"/>              | <input type="checkbox"/> | <input type="checkbox"/> |
| 2.                            | <input type="checkbox"/>              | <input type="checkbox"/> | <input type="checkbox"/> |
| 3.                            | <input type="checkbox"/>              | <input type="checkbox"/> | <input type="checkbox"/> |
| 4.                            | <input type="checkbox"/>              | <input type="checkbox"/> | <input type="checkbox"/> |
| <b>Insurance Companies</b>    |                                       |                          |                          |
| 1.                            | <input type="checkbox"/>              | <input type="checkbox"/> | <input type="checkbox"/> |
| 2.                            | <input type="checkbox"/>              | <input type="checkbox"/> | <input type="checkbox"/> |
| 3.                            | <input type="checkbox"/>              | <input type="checkbox"/> | <input type="checkbox"/> |
|                               |                                       |                          |                          |
| <b>Autonomous bodies</b>      |                                       |                          |                          |
| 1.                            | <input type="checkbox"/>              | <input type="checkbox"/> | <input type="checkbox"/> |
| 2.                            | <input type="checkbox"/>              | <input type="checkbox"/> | <input type="checkbox"/> |
| 3.                            | <input type="checkbox"/>              | <input type="checkbox"/> | <input type="checkbox"/> |
| 4.                            | <input type="checkbox"/>              | <input type="checkbox"/> | <input type="checkbox"/> |

(Signature of Authorized Person with Seal of the Firm)

Place:

Date:

**(On Firms Letter Head)**

**Undertaking**

I/We the following partners of M/s. \_\_\_\_\_, Chartered Accountants do hereby jointly and severally verify and declare that -

- (i) 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 found incorrect or false at any stage 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) the firm, or partners have not been debarred or cautioned by ICAI during the last five years, (if debarred or cautioned, give details);
- (iii) the constitution of the firm shown is same as that in the constitution certificate issued by the ICAI.

| <b>Sr. No.</b> | <b>Name of the Partner</b> | <b>Membership Registration No.</b> | <b>PAN No.</b> | <b>Signature of partner</b> |
|----------------|----------------------------|------------------------------------|----------------|-----------------------------|
|                |                            |                                    |                |                             |
|                |                            |                                    |                |                             |
|                |                            |                                    |                |                             |
|                |                            |                                    |                |                             |
|                |                            |                                    |                |                             |
|                |                            |                                    |                |                             |
|                |                            |                                    |                |                             |
|                |                            |                                    |                |                             |
|                |                            |                                    |                |                             |
|                |                            |                                    |                |                             |

(Signature of Authorized Person with Seal of the Firm)

Place:  
Date: