



महाराष्ट्र शासन

कृषि विभाग

नानाजी देशमुख कृषि संजीवनी प्रकल्प

३०ब, अर्केड००५ ४०० मुंबई, कफ परेड, वर्ल्ड ट्रेड सेंटर,

दूरध्वनी क्र. ०२२-२२१६३३५१/५२

ईमेल-:procurement.pmu@mahapocra.gov.in

क्र.नादेकसंप्र/१११८.क्र.प्र/१५९/प्रापण/२०१९

दिनांक-१९/०९/२०१९

अभिव्यक्ती स्वारस्यासाठी ईनिविदा सुचना-

महाराष्ट्र शासनाने जागतिक बँकेच्या अर्थसहाय्याने हवामान अनुकूल कृषि प्रकल्प (PoCRA) (नानाजी देशमुख) कृषि संजीवनी प्रकल्प महाराष्ट्रातील निवडक जिल्ह्यामध्ये राबविण्यासाठी मंजूरी (या .दिलेली आहे प्रकल्पाच्या खालील कामांसाठी सल्लागार संस्था नेमण्याकरिता स्वारस्य प्रस्ताव मागविण्यात येत आहेत:

1) Consultancy Services for Internal Audit for PoCRA and

2) Consultancy Services for Post Procurement Review of PoCRA.

सादरचे अभिव्यक्ती स्वारस्य प्रस्ताव ऑनलाईन पध्दतीने सादर करावयाचे असून ते ई निविदा पोर्टल-
www.mahatenders.gov.in वर उपलब्ध आहेत .

अभिव्यक्ती स्वारस्यप्रस्तावांची माहिती व सादर करावयाचे वेळापत्रक ई निविदा पोर्टल-
www.mahatenders.gov.in वर उपलब्ध आहेत.

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स्वा-

प्रकल्प संचालक



Government of Maharashtra

Department of Agriculture

Nanaji Deshmukh Krushi Sanjivani Prakalp

30 Arcade, World Trade Centre, Cuffe Parade, Mumbai 400 005

Phone No. 022-22163351

E-Mail :procurement.pmu@mahapocra.gov.in

No.NDKSP/1118/CR159/Procurement/2019

Date: 19.09.2019

Notice for Request for Expression of Interest

The Government of Maharashtra has approved Project on Climate Resilient Agriculture (PoCRA) (Nanaji Deshmukh Krushi Sanjivani Prakalp) for selected districts in Maharashtra. The Project Management Unit situated at Mumbai, calls Expression of Interests for:

1) Consultancy Services for Internal Audit for PoCRA and

2) Consultancy Services for Post Procurement Review of PoCRA.

The proposals of Expression of Interests are to be submitted online through the e-tendering portal www.mahatenders.gov.in only.

The details of Request for Expression of Interests and schedule for submission is available on e-tendering portal www.mahatenders.gov.in

- SD-
Project Director

REQUEST FOR EXPRESSION OF INTEREST
(CONSULTING SERVICES- FIRMS SELECTION)

| | | |
|----------|--|--|
| 1 | Country | INDIA |
| 2 | Name of the Project | PROJECT ON CLIMATE RESILIENT AGRICULTURE IN MAHARASHTRA (PoCRA) |
| 3 | Project Number/ Loan Number | P160408/88290-IN |
| 4 | Assignment Title | CONSULTANCY SERVICES FOR INTERNAL AUDIT FOR POCRA |
| 5 | Reference No | EOI No.159/PoCRA/PMU/19-20 |

Background:

The Government of Maharashtra has received financing USD 420 million from the World Bank towards the cost of the Project on Climate Resilient Agriculture in Maharashtra (PoCRA). The project development objective is to enhance climate-resilience and profitability of smallholder farming systems in project districts of Maharashtra. The project aims to achieve the objective through promotion of climate resilient technologies and commodity value chain across approximately 4,000 drought-prone villages in 15 districts, namely, Jalgaon, Aurangabad, Jalna, Beed, Parbhani, Hingoli, Osmanabad, Latur, Nanded, Buldhana, Washim, Akola, Amravati, Yavatmal, and Wardha and approximately 1000 salinity affected villages in the basin of Purna river spread across Akola, Amravati, Buldhana and Jalgaon districts.

The project intends to apply part of the proceeds for consulting services for the consultancy services for internal audit from qualified consultants.

The consulting services requires carrying out Internal Audit (i) To evaluate adequacy of internal control system; and (ii) To ensure compliance of laid down policies and procedures as documented in Financial Management Manual of the project; and (iii) To ensure that procurement of civil work, goods, consultancy and services have been done in the project following the procurement guidelines of the World Bank. In addition, it is expected that internal audit should play a role in assisting management in bringing a systematic, disciplined approach to evaluate and improve the effectiveness of fiduciary risk management and internal controls.

Internal audit provides to the project management with timely information and recommendations on financial and procurement management aspects to enable the management to take corrective actions, wherever necessary, in due time.

The scope of Internal Audit Assignment:

The internal audit will cover the entire project i.e. all the accounting centres (spending units) under the project. The broad scope of work is given below:

1. Utilization of funds
2. Expenditure statements/Accounts
3. Compliance with Financial requirements
4. Compliance with agreed Procurement Procedures and processes.
5. Preparation of Accounts and reconciliations
6. Verification of Assets

An indicative Terms of Reference (ToR) for the consultancy is enclosed for improved understanding of the proposed assignment.

The period of the assignment is three years. However, after completion of each year the performance of the consultant will be evaluated and based on performance, contract may be continued for next year of the remaining assignment period.

The Project Director, PoCRA invites eligible “Consultants” to indicate their interest in providing the above-mentioned Services. Interested applicants should provide information demonstrating that they have the required qualifications and relevant experience to perform the Services.

The short-listing criteria are:

- a) Only a firm of Chartered Accountants can apply. The firm shall have a standing of at least ten years in the profession and should be empanelled with CAG. (As per Annexure IV)
- b) The firm should have at least five full time FCA partners/CA employees associated for continuous period of at least three years. (As per Annexure IV)
- c) Availability of qualified manpower in regard to Audit. (Requirements given in point 11 of ToR- to be filled in Annexure IV)
- d) The firm must have executed at least 3 internal or statutory audit assignments of Government departments or Government authorities/ Boards/Societies (excluding Scheduled Commercial Bank Audits) during the last five years with a fee of minimum Rs. 2.00 Lakhs per assignment. (As per Annexure V)
- e) The applicant should have executed at least three internal or statutory audit assignment of World Bank or externally aided projects. (As per Annexure VI)
- f) Average Annual Turnover of the consultant from audit/ advisory services should be more than Rs. 1 Cr. during the financial year 2016-2017, 2017-18 and 2018-2019. (As per Annexure VII)

The attention of interested Consultants is drawn to Section III, paragraphs, 3.14, 3.16, and 3.17 of the World Bank’s Procurement Regulation for IPF Borrowers, July 2016, revised November 2017 issued by World Bank, setting forth the World Bank’s policy on conflict of interest.

(<https://policies.worldbank.org/sites/ppf3/PPFDocuments/Forms/DispPage.aspx?docid=4005&ver=current>)

Associations and joint ventures are not allowed for this assignment.

The consultant shall be selected in accordance with the Selection Based on Consultants Qualification (CQS) method set out in the World Bank’s Procurement Regulation issued by World Bank. Request for Expressions of Interest (REoI) must be submitted through e-procurement portal www.mahatenders.gov.in as per schedule. It is proposed to hold a pre-proposal conference on **27.09.2019 at 11.00 a.m.** at below mentioned address for clarification on the above REoI.

Interested applicants would be required to register on the e-procurement portal, which is free of cost, and would be responsible for ensuring that any addenda available on the portal is also downloaded and incorporated prior to the submission of Expression of Interest (EOI). For submission of EOI online at the portal indicated above, the applicant is also required to have a Digital Signature (DSC) from one of the Government of India authorized Certifying Authorities. The list of the authorized Certifying Authorities can be found from the link <http://www.cca.gov.in>.

**-Sd-
Project Director
PoCRA**

Address:

**Project Director,
Project on Climate Resilient Agriculture,
30 B, Arcade, World Trade Center, Cuffe Parade,
Mumbai-400005**

Email id: pd.pocra-mh@gov.in

FAX: 022-2216335

Terms of Reference for Consultancy Services for Internal Audit for Project on Climate Resilient Agriculture (PoCRA)

1. Background:

Agriculture is the primary source of livelihood in the State of Maharashtra. The state has 17.4 million ha of land under cultivation. About 84% of the total area under agriculture is rainfed and is directly dependent on the monsoon. The proportion of irrigated area in the State is only around 16%, as opposed to the national average of 38% (RKVY Plan). About 49% of landholdings falls in less than one-hectare 'marginal' category (Agriculture Census, 2011).

Government of Maharashtra (GoM) is implementing the World Bank aided Project on Climate Resilient Agriculture in Maharashtra (PoCRA). The project development objective is to enhance climate-resilience and profitability of smallholder farming systems in project districts of Maharashtra. The project aims to achieve the objective through promotion of climate resilient technologies and commodity value chain across approximately 4,000 drought-prone villages in 15 districts, namely, Jalgaon, Aurangabad, Jalna, Beed, Parbhani, Hingoli, Osmanabad, Latur, Nanded, Buldhana, Washim, Akola, Amravati, Yavatmal, and Wardha and approximately 1000 salinity affected villages in the basin of Purna river spread across Akola, Amravati, Buldhana and Jalgaon districts.

This project would attempt transformational changes in the agriculture sector by scaling-up climate-smart technologies and practices at farm and (micro) watershed level, that would contribute to drought-proofing and management of lands in states' most drought and salinity/sodicity-affected villages. The project would focus on smallholders (farmers up to 2.0 ha of farmland) with particular focus on vulnerable population whose livelihood is impacted by changing climate conditions and climatic uncertainties.

2. Project Objective:

The Project Development Objective (PDO) is to enhance climate-resilience and profitability of smallholder farming systems in selected districts of Maharashtra. PoCRA is built around a comprehensive, multi sector approach that focuses specifically on building climate resilience in agriculture through scaling up tested technologies and practices, while generating the following interdependent triple win solutions:

- a. enhanced water security at farm level - through the adoption of technologies for a more efficient use of water for agriculture, the increase in water storage capacity (surface and sub-surface) and the improvement in water distribution structures to address on-farm water availability and reduce the risks associated with intra- and inter seasonal climate variability;
- b. improved soil health - through the adoption of good agricultural practices to improve soil fertility, soil nutrient management, and promote soil carbon sequestration; and
- c. increased farm productivity and crop diversification - through the adoption of climate-resilient seed varieties (short maturity, drought and heat resistant, salt tolerant) and market-oriented crops with a clear potential for income security derived from the integration of farmers in corresponding value-chains.

3. Project Components:

The project is designed for implementation through the following components and subcomponents:

Component A: Promoting Climate-resilient Agricultural Systems

- A.1: Participatory development of mini watershed plans.
- A.2: On-farm climate-resilient technologies and agronomic practices.
- A.3: Climate-resilient development of catchment areas

Component B: Climate-smart Post-harvest Management and Value Chain Promotion

- B.1: Promoting Farmer Producer Companies
- B.2: Strengthening emerging value-chains for climate-resilient commodities
- B.3: Improving the performance of the supply chain for climate-resilient seeds

Component C: Institutional Development, Knowledge and Policies for a Climate-resilient Agriculture

- C.1: Sustainability and institutional capacity development
- C.2: Maharashtra Climate Innovation Centre
- C.3: Knowledge and policies

Comp.D: Project Management.

4. The Fund Flow for the Project:

The detail is attached in Annexure-I.

5. The Accounting Centres for the Project:

The detail is attached in Annexure-II.

6. Internal Audit Assignment:

The essence of the World Bank audit policy is to ensure that the Bank receives adequate, independent, professional, audit assurance that the proceeds of World Bank loan were used for the purposes intended, that the audit reports are free from material mismanagement and that terms of the loan agreement are complied with in all material respects.

The internal audit is to be done at all accounting centres of the project to ensure the accuracy and reasonableness of the financial statements of the project and to see the effectiveness of internal control systems of the project.

6.1 Objective:

The overall objective of Internal Audit are as follows: (i) To evaluate adequacy of internal control system; and (ii) To ensure compliance of laid down policies and procedures as documented in Financial Management Manual of the project; and (iii) To ensure that various procurement of civil work, goods, consultancy and services have been made in the project following the procurement guidelines of the World Bank. In addition, it is expected that internal audit should play a role in assisting management in bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management and internal controls.

The internal audit will play a key role in assisting project management in (a) Bringing up a systematic, disciplined approach to evaluate and improve the effectiveness of risk management; (b) Identification of control lapses; and (c) Taking corrective measures in timely manner.

6.2 Scope:

Expenditure is incurred against various activities approved covering the Project cost. A quarterly Interim Unaudited Financial Report (IUFR) based on actual amounts spent under various interventions is sent to Government of India and to the World Bank. The internal auditor is required to exercise tests of accounting records, internal checks and control and other necessary internal audit of the accounts as per general principles. The internal audit shall be carried out Half-Yearly basis, except for Village Climate Resilient Agriculture Management Committees (VCRMCs) – which will be conducted on annual basis. In conducting the Audit, specific attention should be given to the following points :

- a. Utilization of funds: The internal auditor should see whether funds sanctioned are utilized in accordance with conditions of sanction order and for the purpose for which the funds were provided.
- b. Expenditure statements/Accounts at all levels should be reviewed in the internal audit. 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 financing was provided.
- c. 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 Project.
- d. All necessary supporting documents, records and accounts have been kept in respect of all Project expenditure including expenditure covered by Statement of Expenditure. Clear linkages should exist between the books of accounts and reports presented to the Government of India and the World Bank.
- e. Procurement: All the records related to procurement are maintained. Also, the procurement procedures followed for procurement of goods, services and works should be reviewed by internal auditors and should ensure that correct procedure as per bank procurement guidelines have been followed for each procurement at all levels of project implementation.
- f. Preparation of Accounts: Project accounts are prepared in accordance with Government accounting standards.
- g. Bank reconciliations: Bank reconciliations have been carried out on a monthly basis. In case spending units having a treasury/BDS system, whether quarterly reconciliation of accounts are being done by all DDOs under the control of the project with the State AG (A&E) in a timely manner.
- h. The audit will cover the efficiency and timeliness of the funds flow mechanisation at the state and district level and whether there are delays and which could impact the timely implementation of the project. The auditor should also identify and report for such delays and possible remedial measures.
- i. Adequate records are maintained regarding the assets created and assets acquired by the project, including description, details of cost, identification and location of assets. Carry out physical verification of a sample of assets created out of the project and comment on its utilization. The internal auditor should check as to whether the terms and conditions of contract of building new infrastructure have been adhered to with respect to time and money.
- j. Financial Report are submitted in a timely manner, whether release of funds are conditional to receipt of Financial Report.
- k. Accounting for the advances to line departments and concern units are properly recorded in the accounting books; whether systems are in place for monitoring the receipt of periodic financial reports & follow up on overdue reports are adequate. Exceptions should be identified and reported.
- l. While conducting internal audit in a subsequent phase the auditor will ensure that the compliance report on audit observations pointed out in the reports relating to earlier audit is made and corrective actions taken on those points are furnished in the Audit Report of the subsequent phase
- m. Project assets exist and are adequately safeguarded and are actually used for their intended purposes.
- n. Routine errors of omission or commission noted during the course of internal audit may be rectified on the spot.

7. Coverage for the Internal Audit:

The financial audit would cover all the accounting centres of the project. The list of accounting centres is given in Annexure-II.

8. Extent of Audit:

- a. The auditor will undertake a review of all of the transactions by value in state as well as district and sub divisions; keeping in mind the risk assessed at each unit. All transfers of funds to various DDO accounts by the GoM are also to be checked and verified.
- b. The audit would also cover all consultancies or other contracts that may be entered into by the implementing agencies.
- c. The audit will cover 10% of the VCRMCs in the year.

- d. The auditor will undertake physical verification of the assets created under project in approximately 3871 VCRMCs in 36 Sub-divisions in 15 districts in (about 3% - 4% of the created assets created under the project through a random sampling process.
- e. In line with the completion schedule agreed, the Consultant should prepare a review schedule to be shared and agreed with the Implementing Units at the first work session. If there is any issue hampering the review which is beyond consultant control it should be brought to the notice of the Project Director.

9. Period, Timing and sample coverage of Internal Audit:

The internal audit of PMU, DSAO, ATMA and SDAO will be done half yearly & that of VCRMCs will be done yearly. The consultant will draw up an audit plan at the beginning of the financial year in consultation with the PMU.

10. Deliverables and time Schedule of Audit Reports:

Six monthly Reporting: Internal audit reports containing the following elements should be submitted to the District and Project Audit Committee's on a six monthly basis:

1. The objective and scope of the internal audit.
2. A summary of the internal auditing procedures performed.
3. The internal auditor's opinion as to the overall adequacy of the systems of internal control and its implementation.
4. Key management issues: The internal audit will report the critical issues unit wise i.e. PMU, DSAO, ATMA & SDAO. The internal auditor should provide an Executive Summary highlighting the critical issues which require the management's attention and the status of actions on the previous recommendations.
5. Detailed internal audit findings of each unit audited, with adequate descriptions of weaknesses identified and the associated impacts and risks.
6. Appropriate and reasonable recommendations to address the identified weaknesses;
7. A brief summary of the observations on procurement and financial processes with reference to the Procurement Manual, Financial Management Manual and Annual Work Plans.
8. Responses to findings and recommendations by authorized persons stating the timeline for remediation and the person responsible.
9. Audit queries/remarks/observations/suggestions should be bifurcated unit wise i.e. PMU, DSAO, ATMA, SDAO and VCRMC. The reporting should be done on "report by exception basis" and rest should be maintained as working papers. The main audit report (which is unit wise) should be bifurcated in three parts, first is critical issues/ serious queries which need management attention, second is queries which are not yet solved/sorted and third is queries which have been solved but management should have knowledge of these kinds of errors.
10. Communication/Presentation to senior Management: The auditor will present to all the Nodal Officers/ Concerned In-Charge the findings of the reports and also will present his findings to the Project Director in a face to face meeting.

The report should be discussed and agreed with the auditable units and should be structured to list the observations, the implications of the observations, the suggested recommendation and the management comments/agreed actions. The audit observations should be supported by instances and quantified, as far as practicable. The audit reports should be submitted as per the time schedule mentioned in Annexure III.

11. Qualifications & Experience of Consultants for Internal Audit:

The team Composition, Qualifications & Experience of Consultants for internal audit is as follows:

| Sr. | Particulars | Qualification required |
|-----|---------------------------------------|--|
| 1 | Project Leader (PL) | Chartered Accountant with minimum 10 years of experience in compliance audit in public sector. |
| 2 | Audit Task Leader (ATL) (Minimum Two) | Chartered Accountant with minimum of 5 years of experience in compliance audit in public sector. |
| 4 | Senior Audit Asst. (Minimum Three) | Post-Graduate in Commerce / C.A. Inter with audit experience of minimum two years (after post-graduation). |
| 5 | Junior Audit Asst. (Minimum Six) | Graduate in Commerce / Articles with audit experience of minimum two years. |

12. Tenure:

The Consultant for internal audit will be appointed for Audit of three financial years starting from F.Y.2018-19 to F.Y.2020-21. After completion of each financial year's audit, the performance of the consultant will be evaluated and based on performance, contract may be continued for next financial year of the remaining assignment period.

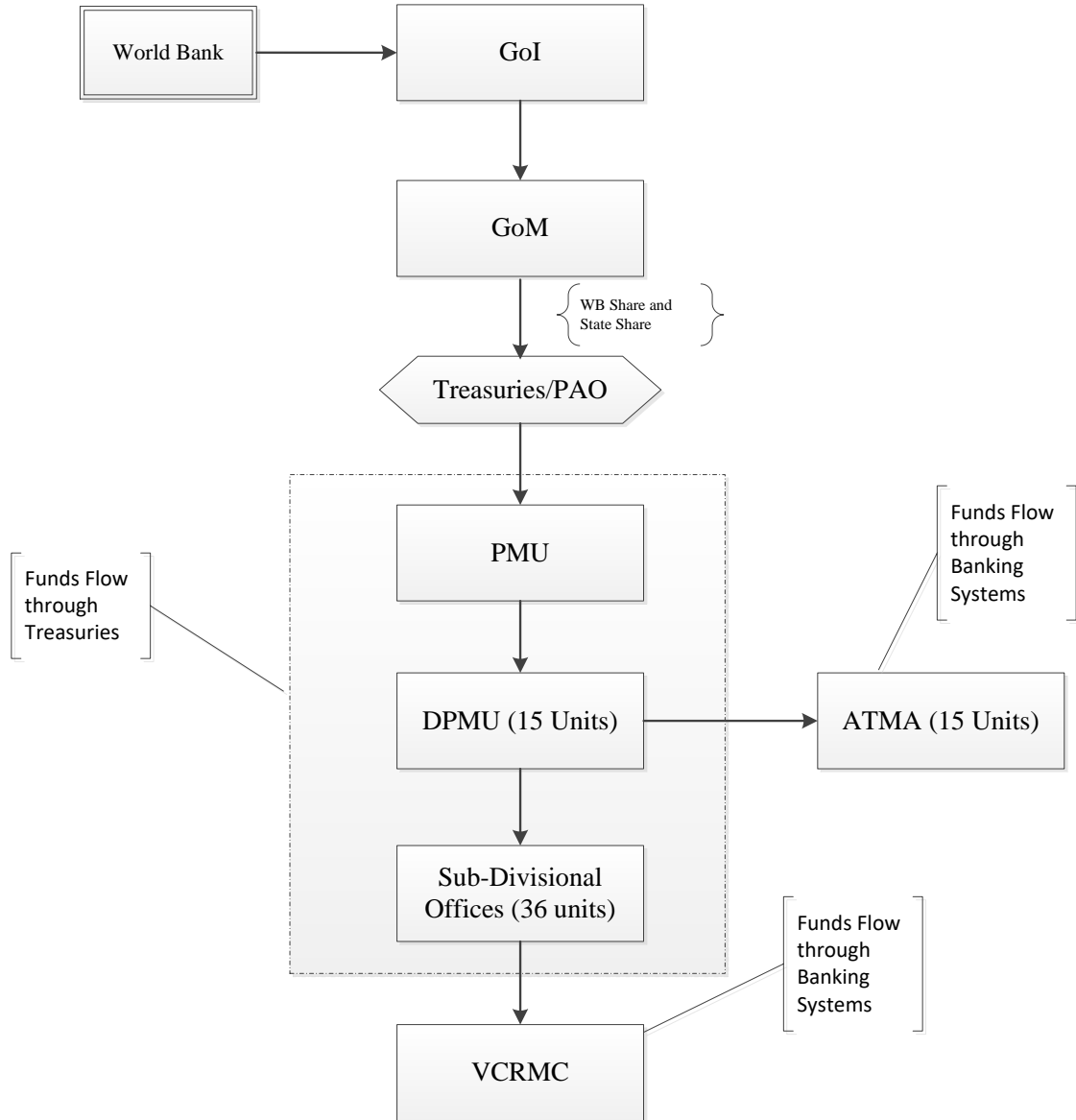
The contract shall be foreclosed in case of unsatisfactory performance of the Consultant.

13. Support provided by PoCRA:

- 1) The auditor would be given access to all documents, correspondence, and any other information relating to the project and deemed necessary by the auditor (including all contract document, sub-project agreements, final audit reports submitted by the concerned units). The auditor should become familiar with the project, and with the relevant policies and guidelines of the World Bank (including those relating to disbursements, procurement and financial management and reporting).
- 2) The copies of the Project Implementation Plan; Project Appraisal Document (PAD) of the World Bank; Development Credit Agreement, Procurement Manual, Annual Procurement Plan, Financial Management Manual and Annual Work Plans are available on project website.
- 3) Relevant information, files, records will be made available.
- 4) Auditors will be provided with working space during audit in the respective offices.

ANNEXURE- I
Fund Flow System for the Project

FUNDS FLOW ARRANGEMENTS



ANNEXURE- II

DETAILS OF ACCOUNTING CENTRES

| Level | Name of Accounting Centre | Number of Accounting centers | Accounting Centres |
|--------------------|---|------------------------------|--|
| State | PMU | 1 | PMU-Mumbai |
| District Level | DSAO | 15 | Aurangabad, Jalna, Beed, Osmanabad, Latur, Parbhani, Nanded, Hingoli, Washim, Yavatmal, Wardha, Buldhana Akola, Amravati, Jalgaon |
| | PD ATMA | 15 | Aurangabad, Jalna, Beed, Osmanabad, Latur, Parbhani, Nanded, Hingoli, Washim, Yavatmal, Wardha, Buldhana Akola, Amravati, Jalgaon |
| Sub-Division Level | SDAO | 36 | Aurangabad, Vaijapur, Sillod, Jalna, Partur, Beed, Majalgaon, Ambajogai, Latur, Udgir, Osmanabad, Bhum, Parbhani, Hingoli, Nanded, Deglur, Kinwat, Amravati, Morshi, Achalpur, Akola, Akot, Washim, Yawatmal, Dwarva, Pusad, Pandharkawada, Buldhana, Mehkar, Khamgaon, Wardha, Aarvi, Hinganghat, Jalgaon, Amalner, Pachora |
| Total | | 67 | |
| VCRMCs | First Year(2018-19) – 930 Second Year (2019-2020) -930 + 2092+ (Total= 3022) Third Year (2020-2021) – 3022 +806 (Total 3828) <i>(The above numbers are tentative. Exact numbers will be given at the time of audit. Out of the above numbers 10% of VCRMCs are to be audited for each financial year.)</i> | | |

ANNEXURE- III

TIME SCHEDULE FOR SUBMISSION OF AUDIT REPORTS

| Level | Accounting Centre | Number | Audit frequency | Time line for submission of audit reports |
|----------------------|-------------------|--|-----------------|---|
| State | PMU | 1 | Half Yearly | First Half Year-15 November Second Half Year-15 May Final Consolidated Report of PMU- 31 May Consolidated Report including all auditing units- 15 June |
| District Level | DSAO | 15 | Half Yearly | First Half Year-15 November Second Half Year-15 May Final Consolidated Report-31 May |
| | PD ATMA | 15 | Half Yearly | First Half Year-15 November Second Half Year-15 May Final Consolidated Report-31 May |
| Sub-Divisional Level | SDAO | 36 | Half Yearly | First Half Year-15 November Second Half Year-15 May Final Consolidated Report-31 May |
| Total | | 67 | | |
| Village | VCRMC | First Year -930 Second Year -3022 Third Year – 3828 (10% in each financial year) | Yearly | Annual Report 15 May |

ANNEXURE – IV**DETAILS OF FIRM TO BE ENCLOSED WITH EOI**

| Sr. | Particulars | Details |
|------------|---|----------------|
| 1 | Name of the applicant | |
| 2 | Legal Status / Constitution of Applicant | |
| 3 | Address of the Head Office (incl. Tel Phone) | |
| 4 | PAN of the Firm | |
| 5 | GST registration No. | |
| 6 | Registration Number from the regulatory authority under which entity operates | |
| 7 | Date of constitution of the Firm | |
| 8 | Number of Full time FCA Partners as on 10/07/2019 | |
| 9 | Number of full time CA Employee as on 10/07/2019 | |
| 10 | Number of Audit Staff employed full time with Firm as a. Article Clerks b. Other Audit Staff | |
| 11 | Number of Branches | |
| 12 | Whether the Firm has experience in any internal audit or Internal audit of accounts or any other services for any Govt. Companies/Corporations etc. | |
| 13 | Whether there any court cases/arbitration/any other legal case against the Firm (If yes, please provide details separately) | |
| 14 | Contact Person (Mobile No, Email address) | |

Annexure V – Details of internal or statutory audit assignments of Government departments or Government authorities/ Boards/ Societies (excluding Bank Audits) in last 5 years with a fee of minimum Rs. 2.00 Lakh/assignment

| Sr. | Sector | Name of the Client | Name of the Assignment | Year of assignment | Fees charged for the assignment | Nature of assignment | *Documentary Evidence (Please attach) |
|-----|--------|--------------------|------------------------|--------------------|---------------------------------|----------------------|---------------------------------------|
| 1 | | | | | | | |
| 2 | | | | | | | |
| 3 | | | | | | | |
| | | | | | | | |

Note: * Work order, Completion certificate

Annexure VI – Internal or statutory assignment of World Bank /Externally Aided projects

| Sr. | Name of the Project | Year of assignment | Fees charged for the assignment | Nature of assignment | *Documentary Evidence (Please attach) |
|-----|---------------------|--------------------|---------------------------------|----------------------|---------------------------------------|
| 1 | | | | | |
| 2 | | | | | |
| 3 | | | | | |
| | | | | | |

Note: * Work order, Completion certificate

Annexure VII – Format of Turnover Certificate

(To be issued in the Letter Head of CA Firm)

This is to certify that the following particular of M/s _____ are true and correct as per the information and explanation provided to us and to the best of our knowledge and belief.

| Year | Gross Turnover | Turnover from Audit Activities |
|-----------|----------------|--------------------------------|
| 2016-2017 | | |
| 2017-2018 | | |
| 2018-2019 | | |
| Total | | |
| Average | | |

Place:
Date:

Signature
Name and Regn No. of CA Firm
Name and Membership No. member certifying