

**Expression of Willingness for Engagement of Firms
of Chartered Accountants for Audit of Financial
Statements of Autonomous, Local and other Bodies,
received for audit during July 2025 to March 2027**

Minimum eligibility: CA firms empaneled with the Comptroller and Auditor General of India for the audit of PSUs having point score of 15 and above

Last date of submission of willingness: - 5th June 2025 (11:00 PM)

(Date : 27 May 2025)

**Comptroller & Auditor General of India
9 Deen Dayal Upadhyaya Marg,
New Delhi-110124**

Brief Information on the proposed assignment:**Critical Dates**

Sl. No.	Event(s)	Date	Time
i.	Date of uploading of Expression of Willingness on the CAG website.	27 th May 2025	05:00 PM
ii.	Date for clearance of doubts in physical meeting at A K Chanda Hall, O/o CAG of India, 10 Bahadur Shah Zafar Marg, New Delhi 110124	29 th May and 2 nd June 2025	2:00 PM – 4:00 PM
iii.	Last date / time for submission of Willingness	5 th June 2025	11:00 PM

Reference No.	AB / 04-19 / 2025
Total Number of Pages of the Document	32 Pages
Address and Venue of drop-box for submission of willingness to work with CAG audit teams	Drop Box at reception (East Gate) of O/o the Comptroller & Auditor General of India 9, Deen Dayal Uphadyaya Marg, New Delhi-110124 Email: abaudit@cag.gov.in Tel: 011-23509473

Proposal inviting Expression of Willingness from Chartered Accountant Firms for working with the CAG Audit Teams for Audit of Financial Statements of Autonomous, Local and other Bodies received for audit during July 2025 to March 2027

1. The Office of the Comptroller & Auditor General of India (hereinafter called “CAG”) invites willingness from Chartered Accountant firms and Limited Liability Partnership firms (LLPs) (referred to as “CA firms” hereafter) in the country, which are already empaneled with the Office of the CAG for the year 2024-25 to work with CAG teams for the purpose of audit of the financial statements of Autonomous, Local and other Bodies received during July 2025 to March 2027.
2. Schedule of the process is below. However, the schedule may be changed, at the discretion of the CAG, without assigning any reason. Change of date(s), if any, shall be suitably notified through CAG’s website. The willing empaneled CA firms are advised to periodically monitor the information relating to this proposal on the website of the CAG of India i.e. www.cag.gov.in.

Sl. No.	Event(s)	Date (Unless otherwise notified separately)
i.	Period of Assignment	July 2025 to March 2027
ii.	Date of uploading of Expression of willingness on the CAG website	27 th May 2025
iii.	Last date / time for submission of willingness	5 th June 2025 11:00 PM

3. Amendments / Corrigendum, if any, shall be hosted on CAG website only.
4. The description of works is given in the document for submission of proposal.
5. The Competent Authority reserves the right to reject any or all the proposals without assigning any reason and the decision of the office of the Comptroller and Auditor General of India, shall be final and binding.
6. Address for communication:

Jahangir Inamdar
Principal Director (AB)
Room No. 405, O/o the Comptroller & Auditor General of India
9, Deen Dayal Upadhyaya Marg, New Delhi-110124
Email id: abaudit@cag.gov.in

Letter of Willingness

To,
Principal Director (AB),
O/o the CAG of India,
9, Deen Dayal Upadhyaya Marg,
New Delhi – 110 124

Sub: Engagement of CA firms to work with CAG teams for financial audit of financial statements of the Autonomous, Local or other Bodies received by CAG for audit during July 2025 to March 2027.

Sir,

1. Being duly authorized to represent and act for and on behalf of..... (herein the applicant), and having studied and fully understood all the information provided in document seeking willingness of CA firms to work with CAG Audit Teams, the undersigned hereby submit the willingness as CA firm for 'Engagement of firms of Chartered Accountants for working with the CAG Audit Teams for audit of the Financial Statements of Autonomous, Local and other Bodies received for audit during July 2025 to March 2027' according to the terms and conditions given in the document seeking willingness to work with CAG teams.
2. We, hereby, declare that if we withdraw or modify our willingness during the period of validity, or if we are awarded the contract and fail to sign the contract, or to submit a performance security before their specified deadline, we agree to not being considered for this work for the next two years.
3. Information as well as supporting documents related to eligibility criteria is furnished in the prescribed fields as per Annexure C.
4. I/we are eligible for consideration under the conditions of this proposal. I/we have _____ score points on the CAG empanelment score for CA firms for the year 2024-25 and my/our Empanelment No. is _____.
5. I/ we express our willingness for _____ station and I/we have a Head / Branch office recognized by the CAG as per the empanelment policy of CA firms at this station.
6. I / we agree to abide by all terms and conditions of this document.
7. I / we have not been blacklisted by any government department / PSU in last three years.
8. I / We have noted that I / we may not be engaged to work with the CAG teams for a

cluster of ABs / LBs / OBs for such Field Audit Offices under whose jurisdiction we are conducting the statutory audit of Public Sector Undertaking (PSU) during 2024-25 and 2025-26.

9. All information provided in the Application, Appendices and Annexures is true and correct and all documents accompanying this application are true copies of their respective originals. I / we acknowledge that in case it is found at any stage about false information and submission of fake / tampered documents or suppression of facts, the proposal for willingness to work with CAG is liable to be rejected and assignment, if awarded to the firm, shall be cancelled. In such a case, Performance Security would be forfeited and the CAG reserves the right to blacklist such firm for similar assignment and also consider such conduct during the empanelment process for audit of PSUs.

Yours faithfully,

Date:

Place:

(Partner or Authorized signatory)

CAG empanelment score - _____ points

Document seeking willingness to work with CAG Audit Teams

Procedure for submission of proposal

1. The Chartered Accountant firms and Limited Liability Partnership firm (LLPs) (referred to as “CA firms” hereafter) in the country empaneled with the Office of the CAG for the year 2024-25 are eligible to submit their Expression of Willingness for their engagement to work with CAG team for audit of the financial statements of Autonomous Bodies, Local and other Bodies received for audit during July 25 to March 2027.
2. The CA firms having the point score of **15 and above** in the empanelment process adopted by the CAG would be eligible to submit the willingness to deploy their personnel for the audit of financial statements of the Central Autonomous Bodies, State Autonomous Bodies, Local and Other Bodies which are mandated to be audited by the CAG of India.
3. The willing CA firms are required to submit their proposals in the format prescribed in Annexure – C. The CA firm should send the signed proposal with supporting documents in pdf format on the prescribed email ID.
4. The proposals are called for from the empaneled CA firms centrally by the O/o CAG of India, New Delhi. However, the engagement / deployment would be all over the country based on the location of the audited entity and the stations listed in the Annexure B and the location of the Head Office / Branch Office of the CA firms, as defined / considered in the CAG’s policy of empanelment of the CA firm for 2024-25.
5. The CA firms may apply for any **one station / city where it has a Head office or a Branch Office** recognized as per the empanelment policy of the CAG of India. The CA firms are required to submit their proposal in the prescribed format online to the email ID – abaudit@cag.gov.in in Pdf format and /or in the drop-box, location of which is detailed at page 2 of this document..
6. The CA firms should check the eligibility criteria carefully and submit the proposal for a particular station / city mentioned at Annexure B where the firm has either Head or Branch Office.

Section I

Terms of Reference

Introduction

1. The Office of the Comptroller & Auditor General of India (hereinafter called “CAG”) invites willingness from Chartered Accountant firms and Limited Liability Partnership firm (LLPs) (referred to as “*CA firms*” hereafter) in the country empaneled with the Office of the CAG for the year 2024-25 for the audit of the PSUs to work with CAG teams for Audit of Financial Statements of Autonomous, Local and other Bodies for audit of the financial statements received during July 25 to March 2027 at the fixed rate prescribed by the Office of the CAG of India for engagement of firms of Chartered Accountants.

Scope of Work

2. The scope of work in terms of the audit of the financial statements of Autonomous Bodies is as described in Annexure A. The FAO where the CA firms would be engaged for audit of financial statements of Local and other Bodies would further customize the scope of work.

Schedule of Completion

3. The work has to be initiated as and when the financial statements of the Autonomous Bodies entrusted for CAG audit are received during the financial year 2025-26, starting from 1 July 2025 and in 2026-27 and are to be completed within the timeline prescribed by the respective FAO for the respective group of ABs / LBs / Others.

Final output

The final output would be a Draft Separate Audit Report in the prescribed format based on the financial audit of the Autonomous Body along with the assurance as prescribed in Annexure D. The FAO where the CA firms would be engaged for audit of financial statements of Local and other Bodies would further customize the final output.

SECTION-II

Eligibility of CA firms for engagement for audit of Autonomous, Local and Other Bodies

1. The CA firm should have been empaneled with the Office of the CAG for the purpose of appointment as Statutory auditors of Companies for the year 2024-25.
2. The CA firms should have scored at least **15 final score points** in the empanelment process of the CAG of India for the year 2024-25.
3. The CA firms should have their Head Office or Branch Office (as per CAG's Empanelment policy) at the station / city identified in Annexure B for which they have expressed their willingness to work with CAG teams.
4. The work would be assigned to a CA firm only if it has its Head Office or Branch Office at the respective city / location.
5. The Article Clerk should submit a self-declaration about his / her experience and his / her not pursuing any article ship with any other CA firm other than the current one alongwith evidence showing date of his clearing of CA Inter Exam. The same should be countersigned by the authorised signatory of the CA firm.
6. The CA firm which has been allotted the statutory audit of Public Sector Undertaking (PSU) under the jurisdiction of a particular Field Audit Office of CAG of India during 2024-25 and 2025-26 will not be considered for allotment of audit of Autonomous, Local or other Bodies **under the same Field Audit Office.**

SECTION-III

List of key personnel whose CV and experience should be submitted

1. The CA firm is expected to provide two personnel viz. one Chartered Accountant and one Article Clerk for the *proposed assignment*.
2. The CAs provided by the CA firm should be a qualified Chartered Accountant from the Institute of Chartered Accountants of India and must have association with the firm as a CA since 1st Jan 2024 and should have continued their association till date.
3. The Article Clerk should have completed at least one year of the article-ship period with the empaneled CA firm as on 1 April 2025.
4. The CA firm should provide the name of the CA and the name of the Article Clerk likely to be deployed with the audit team along with two alternate names each, for CA and the Article. Their CVs describing the educational qualifications, experience, professional certifications, IT and other relevant skills for the assignment must also be provided.
5. In exceptional circumstances, the CA firm can be asked to deploy more than one CA and one Article Clerk simultaneously in the situation where the FAO receives financial statements from multiple ABs from the same cluster of ABs / LBs / OBs, however in such a situation the total number of Man-days allocated to the CA firm will remain the same.
6. The CAG would examine the list of Article Clerks and suggest the CA firms to replace the personnel, if it feels so on the basis of scrutiny of the CV. The CA firm would have to submit evidence in respect of the stated educational qualifications, experience, professional certifications, IT and other skills etc. of the CA and the Article Clerk as may be required by CAG Office.

SECTION-IV

Procedure for selection of CA firms to work with CAG audit teams

1. Interested CA firms empaneled by the CAG of India for the year 2024-25, which have a minimum point score of 15 would be engaged for working with the team of CAG for the audit of financial statements of the Autonomous, Local and Other Bodies. The CA firm must have its head office or branch office, as defined in the CAG's empanelment policy, at the specified Station / City.
2. The clusters of Autonomous Bodies identified at each Station / City are indicated in Annexure B(a) along with the approximate number of days of engagement of CA firms required for the purpose of audit of financial statements. In stations where the total days available for engagement of CA firms are less than 100, the audit would be allotted to one CA firm having the highest final score points.
3. In stations (other than Delhi) where the total Man-days for audit are more than 100, the CA firms would be engaged for maximum work of around 100 (+/- 20 per cent) Man-days which would be divided equally for the CA and Article Clerk. The CA firms would be organized in descending order of their final score points at a particular station. The work would be assigned in the descending order of the final score points as per the CAG empanelment score of the CA firms for the year 2024-25. If there is a single Autonomous Body which requires more than 100 days of work the same would be allotted to a single CA firm. The ABs / LBs having the Man-days requirement of more than 100 days would be allotted on priority to the CA firms having higher final score points in the station. This allotment would be subject to the condition mentioned at Para No.6 in Section II regarding eligibility of CA firms. In case there are insufficient willing and eligible CA firms at a given station after the first round of allotment, the audit of remaining ABs / LBs would be assigned to the existing CA firms in the second round of allotment which would be carried out in the descending order of final score points.
4. The only exception will be Delhi where one CA firm can be assigned Autonomous Body / Group of Autonomous Bodies for more than prescribed limit of para (3) above subject to limit of 240 Man-days and the remaining process would be similar as indicated above.
5. The CA firm can be asked to deploy more than one CA and one Article Clerk in exceptional situations where the FAO receives financial statements from multiple ABs from the same cluster. The CAG / FAO might also change the Autonomous Bodies, Local or other Bodies in the clusters in work interest / timely completion of audit but the attempt would be made to maintain, as far as possible, the Man-days allotted to a particular CA firm. The decision of the CAG / FAO will be final in this regard.
6. The personnel engaged by CA firm might have to travel outstation for performing audit of the financial statements for which TA/DA as detailed at Section VI shall be admissible.

SECTION-V

Standard formats for proposal

1. The interested and eligible CA firms shall submit the proposal for deployment of their personnel for working with the CAG Audit teams for the audit of the financial statements of the ABs and LBs in the format prescribed in Annexure C, along-with the letter of willingness as prescribed in this document.

SECTION-VI

Specific Terms and Conditions of the Contract

1. The CA firms would sign a contract with the Audit Office (referred as '*Field Audit Office (FAO)*' hereafter) of the CAG of India.
2. The CA firm would provide the personnel as defined in Section –IV to the FAOs who would be part of the Audit Teams of the CAG of India deployed through the FAO. The personnel from CA firms would work under the overall supervision of the FAO-designated Senior Audit Officer (SAO) of such Audit Team.
3. Refusal to accept the assignment within 7 working days of receipt of communication from FAO is acceptable without any consequences. However, any refusal after the period of 7 working days or any instance of delay in carrying out the audit, at a later date, will be viewed seriously. CAG would take suitable action against the firm / LLP which may include withdrawal of existing audit, blacklisting for similar work in future and consideration of this conduct of the firm for empanelment process for audit of PSUs in future.
4. The appointment/re-appointment of the auditors is subject to the CA firm making the following declarations / undertakings to the FAO:
 - a) That the firm / LLP is not disqualified under Section 141 of the Companies Act, 2013
 - b) No claims / expenses including TA/DA, out-of-pocket expenses etc. will be claimed from the Autonomous Body.
 - c) The CA firm having a Branch office at a particular location, will not claim no TA/DA for the audit of the Autonomous Bodies located at the same station of the branch.
 - d) That during the year of audit, and for one year (to be counted from the date of conclusion of the audit of the Autonomous Body) after the CA firm ceases to work with CAG teams, the firm or its partner, cannot accept any assignment for consultancy or other services and non-audit assignments of the said Autonomous Body/Bodies. The above restriction would also be applicable to preparation of annual accounts except where such appointment / engagement is done by CAG.
 - e) That the firm has not been associated with the allocated ABs /LBs / OBs for any work or assignment for the last three years. In case there is a previous association with any allocated body, the CA firm should, within three days of the allocation, disclose the same in writing and request the FAO to change that particular Body.
5. The CA firm should collect / obtain copies of the previous two years of Accounts and

Separate Audit Reports from the Group Officer in FAO to assist in advance planning of the assignment as soon as the contract is finalized. The firm should also collect / obtain financial statements of the Autonomous Bodies / Local bodies as soon as it receives the intimation of the same being received by the FAO. The CA firm would be given an intimation of at least seven calendar days including the day of intimation for the purpose of starting of the audit.

6. Record of audit work done in the form of working papers should be retained with sufficient information so as to support the auditors' significant conclusions and judgments. The same shall be submitted to FAO at the end of the assignment.

7. The personnel engaged by the CA firms shall have to comply with the directions issued by the FAO and the SAO.

8. The CAG may terminate the engagement of CA firm before the expiry of the normal tenure of assignment for reasonable and sufficient grounds after following the due administrative process, including giving an opportunity to the CA firm to make representation against the premature termination of appointment

9. CAs provided by the CA firm should be a qualified Chartered Accountant from the Institute of Chartered Accountants of India and must have association with the firm as a CA as on 1st January 2024 which is continued till date. The CA Article Clerk should have completed at least one year of the article-ship period with the empaneled CA firms as on 1st April 2025.

10. CA will be engaged at a rate of ₹6,600 per Man-day. Article Clerk will be paid ₹3,300 per Man-day.

11. The payment would be based on actual on-site presence of the personnel of CA firms in the respective AB or LB. The absence of Article Clerk would be acceptable for a day every 10 working days without penalty. Any additional day of absence would be subject to penalty of Rs. 500 per day of absence. The CA's absence on onsite-duty may be acceptable till the extent his absence does not exceed 10% of the days of assignment. The absence beyond 10% till 20% would be penalized at the rate of Rs. 1000 per day. The calculated days for the purpose of penalty would be rounded to next full digit in case of fractions. The absence of CA beyond 20% of the assignment would be considered as breach of contract. Both, CA and Article Clerk should intimate absence in advance via letter / email to SAO.

12. Travel, daily and hotel allowance equivalent to Level 8 of 7th Central Pay Commission shall be payable to CA for outstation travel only in the form of reimbursement. This implies travel via 2nd AC by train. Economy class by air shall be allowed only where considered essential by the FAO. The reimbursement claims local travel would be processed on the lines similar to the reimbursement claims of Level 8 employee of the respective FAO. The CA firm would be informed

about these rules at the time of signing the agreement.

13. Travel, daily and hotel allowance equivalent to Level - 6 of the 7th CPC shall be payable to the Article Clerk for outstation travel only in the form of reimbursement. This implies travel via 2nd AC by train. Economy class by air shall be allowed only where considered essential by the FAO. The reimbursement claims local travel would be processed on the lines similar to the reimbursement claims of Level 6 employee of the respective FAO. The CA firm would be informed about these rules at the time of signing the agreement.

14. The personnel deployed should have sufficient IT skills as well oral and written communication skills in English.

15. The period of deployment will depend on the receipt of accounts from the ABs but it is generally expected to be during the four-month period from July to October +/- two months (i.e. it could be preponed to May/June or postponed to November/December). In exceptional cases it may extend upto March. The CA firm should deploy the personnel within seven days of intimation of receipt or scheduled commencement of the audit of the AB / LB by the FAO office.

16. The general conduct of the CA firm personnel will be governed by the Code of Ethics for IAAD, Regulations on Audit and Accounts and CAG's Auditing Standards.

17. Any conflict of interest in terms of any other engagement with the allotted AB, LB and / or its key management personnel must be disclosed at the time of submitting the proposal for working with the audit teams of CAG or at the time of actual engagement / allotment of the ABs / LBs.

18. The CA deployed by the CA firm would intimate to the SAO, the likely days of his / her onsite absence in a particular week on the Friday of the previous week. The actual onsite attendance of CA would be recorded, monitored and reported by the SAO. The Article Clerk should take prior permission for his absence from the SAO. The SAO would maintain the onsite attendance of the Article Clerk and report the same along with the onsite attendance of CA to the Headquarters at the end of the assignment.

19. 90% of the payment, calculated based on the number of days of engagement, will be made to the firm based on the actual Man-days provided by the CAs and Article Clerks within 30 days of the receipt of payment claim after satisfactory preparation and submission of the draft SAR / Report. 10% of the remaining payment would be released within one week of issue of SAR / Report, to the AB / LB / OB. The payment will be made by the concerned FAO.

20. The CA firms and their personnel are expected to be aware of the requirements in terms of documentation and other technical requirements.

21. All audit enquiries / memos / observations will be issued by the officers of the CAG only.

All documentation, working papers, audit evidence, etc. will be the property of the CAG and must be handed over by the CA firm to the officers of the department alongwith draft SAR / Report. The personnel of CA firms would be responsible for conducting audit and submission of the draft financial audit report (called as Separate Audit Report (SAR) / Report to the Senior Audit Officer. The CA firm would also assist the department in vetting the replies of the Autonomous, Local and other Bodies and in the finalization of the SAR / Report till the issue of the final SAR / Report.

22. The concerned FAO will be the nodal point to sign and manage the agreement with CA firms throughout their period of engagement along with enforcing the contractual conditions and managing quality of services provided by the CA firms.

23. The CA firms and their personnel should comply with the instruction issued / noted in Register of important points maintained by the FAOs and other onsite instructions as may be issued by the Audit Team Leader.

24. The personnel deployed by the CA firm should make themselves conversant with the Manual of Instructions for Audit of Autonomous Bodies, Financial Attest Audit Manual, CAG's Auditing Standards, Practice guides, Checklists etc. issued by the CAG office w.r.t. financial audit of ABs and LBs available at *www.cag.gov.in*.

25. The personnel of CA firms should also have the knowledge of Accounting Standards issued by ICAI, GFR 2017, Common Formats of Accounts issued by the Ministry of Finance and the Ministry of Education. They should also be aware about the Office Memorandums, Orders, Circulars, IA&AD code of ethics, formats of SARs etc. issued from time to time by the Government of India / concerned Ministry concerning accounting procedures, Grant-in-aid, employee benefits or other issues concerning the financial statements of ABs and LBs.

26. The FAO would report the performance of the CA firms in terms of completion of the given tasks, quality of work, professional behavior, compliance of code of ethics and other associated requirements to the CAG Headquarters. This report will be a basis of empanelment of the CA firms in relation to similar work in future.

SECTION-VII

Review of the work done by the firm

1. The work of the personnel of CA firms would be assessed by the Group Officer in the FAO monitoring their work.
2. The FAO would assess the overall work of the CA firms based on the feedback, previous issues / risks identified by the FAO etc.
3. The CA firms whose performance would not be found satisfactory such CA firms would be excluded for engagement to work with CAG teams for the audit of financial statements that would be received for audit during the financial year 2026-27.
4. A Performance Assessment form will be forwarded by the concerned FAO to the AB wing of the CAG Headquarters for this purpose as per the prescribed format shared by the AB wing.

SECTION-VIII

General Conditions of Contract

1. **Contract Period:** The Contract shall be awarded to the eligible and interested CA firms for the audit of annual accounts of the Autonomous, Local and other Bodies initially for the financial statements received during 1 July 2025 to March 2026. On the basis of satisfactory performance of the CA firm and its continuation in the panel of CAG for the year 2025-26 the firm may be engaged for the audit of financial statements of Autonomous, Local and other Bodies received for audit during 2026-27 as well.
2. **Performance Security:** Within 10 (ten) days of the date of issue of the Letter of allotment of a FAO, the selected CA firm shall deliver to the concerned FAO, a Performance Security in the form of an FD / DD / NEFT of Rs. 30,000/- from a scheduled commercial bank for a period of 60 days beyond the contract period. The FD / DD / NEFT on behalf of selected CA firm should be issued by the bank in favor of the designated authority by the FAO. In case the CA firm fails to submit the requisite Performance Security, the contract shall be terminated. The said CA firm shall be debarred for a period of two years from similar assignment and this conduct would also be considered during the empanelment process for audit of PSUs in future. Performance Security will be released only after the successful completion of the contract.
3. If the firm does not start the work or if it is felt by the CAG / FAO that the pace of work is slow and is likely to delay the assignment, the CAG / FAO reserves the right to terminate the contract forfeiting the performance security and / or levy penalty and also reserves the right without prejudice to the available legal remedies, to carry out such work / service at the risk and cost of the firm.
4. The firm and its staff shall take all proper and reasonable precautions to preserve from loss, waste or misuse the assets of the CAG and shall not knowingly lend to any person any of the effects or assets of the CAG and the control of the firm and its personnel. Any accident / damage loss etc. caused to the assets due to negligence of staff deployed by the firm shall be considered as due to the inefficiency of the firm and the firm has to make good all such damage or loss.
5. **Termination of Contract:** In case it is found that the work / level of service is not as per requirement / standards, time lines, then the CAG / FAO retains the right to terminate the Contract forfeiting the performance security and, in such case, the firm shall not be entitled to claim any damages from the CAG or make any claim for fees in respect of such unsatisfactory/ substandard services.
6. The agreement may be terminated by the CAG in the following cases:

- a) If the work is not performed as per the terms and the conditions of the contract to the satisfaction of the CAG.
 - b) The CA firm assigns its rights / role in its Agreement with the CAG to any third party without prior written approval of the CAG or is removed from the empaneled list of the CAG for the year.
 - c) The selected CA firm commits default in complying with any of the terms and conditions of the Agreement.
 - d) The selected CA firm is dissolved.
 - e) The selected CA firm is declared insolvent.
 - f) The selected CA firm is unable to pay its debt or is under liquidation proceedings.
 - g) The selected CA firm deviates from the approved scheme of working.
 - h) Where selected CA firm continues to fail in satisfactorily, timely execution of the work awarded.
 - i) If the selected CA firm is convicted of any criminal offence and has been debarred to participate in the bidding activity for rendering services to the government or its entities.
 - j) If any proceedings are initiated against the CAG due to non-compliance of any applicable statutory law by the selected CA firm or non-payment of any statutory taxes.
7. The termination shall be without any liability, including any compensation or damage on the CAG.
8. In case of termination of contract, the Performance security submitted by the selected CA firm shall be encashed and forfeited.
9. In the event of the CA firm committing any breach of any terms and conditions herein contained and / or required to be observed and performed by the firm for the satisfactory and faithful performance of the contract, and if such breach is not cured within 30 days of notice of the CAG, the CAG shall be at liberty to terminate this contract by giving one month's notice and without assigning any reason and in such event the CAG shall be entitled to forfeit the performance security. In case of breach of contract by the CAG and the same is not cured within 30 days of notice to the CA firm, the firm has the right to terminate the contract by giving three months' notice.
10. **Sub-contracting:** The firm should not enter into sub-contracting with or hiring of any other vendor / firm for part / full of the CAG work in any manner whatsoever.
11. **Confidentiality:** The CA firm shall maintain strict confidentiality of all the documents, information, data coming in knowledge and / or possession of the firm as a result of performance / execution of its obligations as per the contract and also any oral, written or other information disclosed for evaluation or for any other purposes shall be considered as confidential information passed on to the firm. Any personnel of CA firms violating IA&AD Code of Ethics and / or any other professional ethical requirements may lead to termination of the contract by the CAG. Moreover, CAG

would be free to take any further action as may be appropriate under the relevant laws and regulations of the country. This clause relating to Confidentiality shall survive upon the termination / expiration of the Contract and the CAG shall have right to claim damages for violation of this Clause within next two years after the termination / expiration of the Contract.

12. **Use of data / documents / information:** The CA firm shall ensure that the documents, data, information etc. are / is not used or permitted to be used in any manner (directly or indirectly) which is in violation to any direction or instruction as issued by the CAG. The information shall be safeguarded and the CA firm shall take all necessary actions to protect the CAG's interest against misuse, loss, destruction, alterations or deletions thereof. Any violations of the same will be liable for action under the law which shall entitle the CAG to claim damages from the firm apart from taking action under the applicable law. This is an irrevocable condition and it will continue to be in force upto two years after termination / expiry of the contract. This clause shall survive upon the termination / expiration of the Contract and the CAG shall have the right to claim damages for violation of this clause within the next two years of the termination / expiration of the Contract.
13. In the event of any breach or threatened breach of any clause by the CA firm and / or individual assigned by the firm for the performance of the services, the firm shall be liable to pay damages as may be quantified by the CAG depending upon the loss caused to the CAG. The CAG can recover the said amount from the performance security. Apart from the above, the CAG shall have the right to proceed against the firm and / or its assigned / authorized person(s) under applicable law.
14. **Time is essence of Contract:** The firm shall carry out the assignment as per the specifications and standards laid out within the stipulated time. Hence, completion of the assignment as per the scope of work in time is the essence of the contract. Not adhering to the time shall entail the CAG to rescind the contract and forfeit the performance security deposit and in which case there shall not be any claims for damages against the CAG by the firm. Further, the CAG shall have the right to get the unfinished assignment completed, if any, at the risk and cost of the selected CA firm, by virtue of the said revocation of the contract, through other sources and the expenses incurred thereof shall be borne by the firm in default. The firm shall also indemnify the CAG against any loss, damage, expenses, costs etc. incurred by the CAG as a result of the said delay in timely completion of the said assignment, by the firm.
15. **Force Majeure:** Neither party shall be liable in respect of failure to fulfill its obligations, if the said failure is entirely due to force majeure, Acts of God, Governmental restrictions or instructions, natural calamities or catastrophe, epidemics or disturbances in the country. Force Majeure shall not include (i) any event which is caused by the negligence or intentional action of a firm or by or of such firm's agents or employees, nor (ii) any event which a diligent party could reasonably have been

expected both to take into account at the time of being assigned the work, and avoid or overcome with utmost persistent effort in the carrying out of its obligations hereunder. Force Majeure shall not include insufficiency of funds or manpower or inability to make any payment required for execution of services under this Contract. A Party affected by an event of *Force Majeure* shall immediately notify the other Party of such event, providing sufficient and satisfactory evidence of the nature and cause of such event, and shall similarly give written notice of the restoration of normal conditions as soon as possible. Unless otherwise directed by the CAG in writing, the firm shall continue to perform its obligations under the contract agreement as far as reasonably practical, and shall seek all reasonable alternative means for performance not prevented by the *Force Majeure* event.

DISPUTE RESOLUTION / ARBITRATION

16. Dispute Resolution - If a dispute arises between the parties out of or relating to this Agreement, any party seeking to resolve the Dispute must do so strictly in accordance with the provisions of this clause. Compliance with the provisions of this clause is a condition precedent to seeking a resolution of the Dispute at the arbitral tribunal constituted in accordance with this clause.
- a) During a Dispute, each party must continue to perform its obligations under this Agreement.
 - b) A party seeking to resolve the Dispute must notify the existence and nature of the Dispute to the other party (“the Notification”). Upon receipt of the Notification the Parties must use their respective reasonable endeavors to negotiate to resolve the Dispute by discussions. If the Dispute has not been resolved within 10 working Days of receipt of the Notification (or such other period as agreed in writing by the parties) then the parties must refer the Dispute to the arbitration to be conducted in accordance with the provisions of Indian Arbitration and Conciliation Act, 1996.
 - c) The Dispute shall be referred to a tribunal consisting of three Arbitrators, one to be nominated by each party, with the presiding Arbitrator to be nominated by the two arbitrators nominated by the parties.
 - d) The place of arbitration shall be the place where the FAO is located. All arbitration proceedings shall be conducted in English in accordance with the provisions of the Arbitration and Conciliation Act, 1996 as amended from time to time.
 - e) The arbitration award will be final and binding upon the parties, and each party will bear its own costs of arbitration and equally share the fees of the arbitral tribunal unless the arbitral tribunal decides otherwise.
 - f) This clause will not affect each party’s rights to seek interlocutory relief in a court of competent jurisdiction.
 - g) All matters pertaining to this contract shall be subject to the jurisdiction of the courts as applicable to the place where the respective FAO is located.
17. If for any reason whatsoever any provision of the Agreement is or becomes invalid, illegal or unenforceable or is declared by any court of competent jurisdiction or any other instrumentality to be invalid, illegal or unenforceable, the validity, legality or

enforceability of the remaining provisions shall not be affected in any manner, and the Parties shall negotiate in good faith with a view to agreeing one or more provisions which may be substituted for such invalid, unenforceable or illegal provisions, as nearly as is practicable to such invalid, illegal or unenforceable provision. Failure to agree upon any such provisions shall not be subject to dispute resolution under the Agreement or otherwise.

18. Nothing contained in the Agreement shall be construed or interpreted as constituting a partnership between the Parties. Neither party shall have any authority to bind the other in any manner whatsoever.
19. **Terms of Payment:** Payment would be made by the FAO based on the submission of the report by the CA working with CAG team on a specific audit in the format as prescribed as Annexure “E”. The SAO would certify the presence of the personnel of CA firms during the audit of financial statements of the AB or LB. The applicable TDS shall be deducted at source as per the Act / Rules viz. Income Tax and Goods and Service Tax as per the prevailing statutory provisions.
20. In the event of a *Force Majeure*, which restricts the CA firm from performing their services, the firm shall be entitled to payments for the work actually performed by the firms as mutually agreed under the terms of this contract.
21. **Indemnity Clause.** The selected CA firm shall fully indemnify the CAG in case of any decree or order is passed against the CAG by any Court, Forum, or Tribunal due to death of or injury to any of the agent or servants of the firm while carrying out the work under the agreement & indemnify, protect, defend and hold harmless the CAG its officers, employees and agents from and against any and all demands, claims, suits and causes of action and any and all liabilities, costs, expenses, settlements and judgments arising out of the failure of the selected CA firm to discharge its obligations under this agreement and to comply with any provisions of applicable laws and any permit or approval that may have been obtained or may be required or arising out of or attributable to any act or omission of the selected CA firm. In case any proceedings in any Court / forum are initiated against the CAG due to any omission or commission on the part of the selected CA firm or due to any non-compliance of any statutory laws, the selected CA firm shall provide the cost of litigation and expenses incurred by the CAG in defending such proceedings in addition to any other action that the CAG may take.
22. In case two provisions of this document are considered to be contradictory, the same shall be pointed out and the decision of the office of the CAG in this respect shall be final. In case of any difference in interpretation of any clause, the decision of the office of the CAG shall be final and binding.
23. This document seeking willingness to work with CAG Audit Teams along with the Letter of Acceptance (LOA) will be treated as Agreement.
24. The selected CA firm should mandatorily use hardware and software viz. laptop with installed software provided by the FAO, to be surrendered to FAO at the time of submission of draft SAR / Report.

Annexure A

Scope of Work

1. **Preparation of Audit plan for the specific engagement:** The CA deployed by CA firm for the audit of ABs/ LBs should prepare an Audit Plan for the purpose of the audit of financial statements of the AB or LB.
2. **Financial Statement Review:** Examination of the financial statements of the autonomous local and other bodies including the Balance Sheet, Income & expenditure Statement, and Receipts & Payments Account. The CA and the article should also refer to the Separate Audit Reports of previous two years so as to verify the compliance and bring in the issue of persistent irregularity as may be applicable.
3. **Accounting Policies and Procedures:** Adherence to accounting policies and procedures adopted by AB & LBs for preparation of financial statements.
4. **Transaction Testing:** Verification of selected transactions, including revenue, expenses, assets, and liabilities.
5. **Format of accounts:** Whether Balance Sheet and Profit and Loss Account / Income & Expenditure Account / Receipt & Payment Account dealt with by this report have been drawn up in the format approved by the Ministry of Finance / Ministry of Education in case of ABs and respective administrative ministries / departments of Local / other Bodies. The CA firms have to check that the Accounts contain the necessary approval of the competent authority.
6. **Adequacy of Internal Control System:** Assessment of internal control system for its adequacy in consideration of the size and nature of the AB or LB. Deficiencies and weakness in the system and recommendations for improvement / strengthening of internal control system
7. **Adequacy of Internal Audit System:** Assessment of the internal audit system for its adequacy and commensurate of the size and nature of the AB or LB. Deficiencies and weakness in the system and recommendations for improvement / strengthening of internal audit system.
8. **System of Physical verification of fixed assets and inventory:** The assessment of status of physical verification of the fixed assets and inventory by the management at reasonable intervals. Check that the material deficiencies noticed in physical verification have been properly dealt with in the books of accounts.
9. **Regularity in payment of statutory dues:** Verification of the compliance of the AB regarding depositing undisputed statutory dues including Provident Fund, Employees' State Insurance, Income Tax, GST, Custom Duty and any other statutory dues with the appropriate authorities.

The extent of the statutory dues at the close of financial year outstanding for more than six months from the date they became payable have to be reported.

10. **Accounting of the Grant-in-Aid:** The CA firms should see that the amount of GIA received, utilized during the year together with opening and closing balances are correctly reflected in accounts including its schedules and included in grant in aid para in the report.
11. **Revenue Recognition:** Verification of revenue recognition policies and ensuring compliance with accounting standards.
12. **Expense Verification:** Verification of expenses, including payroll, travel, and entertainment.
13. **Asset and Investments Verification:** Verification of existence and valuation of assets, including property, equipment, inventory, Work-in-Progress in case of capital works etc. as well as investments.
14. **Liability Verification:** Verification of existence and valuation of liabilities, including accounts payable and loans.
15. **Cash and bank Balances:** Verification of all cash and bank balances including dormant accounts and fixed deposits for their correctness and their inclusion in the annual accounts including their reconciliation.
16. **Journal Entry Testing:** Testing of journal entries for unusual or unsupported transactions.
17. **Working Papers:** Records of audit work done in the form of working papers should be retained with sufficient information so as to support the audit comments / observations.
18. The audit has to be conducted so as to enable the CAG of India to provide an assurance (*Annexure D*) that the audit checks have been applied to ensure that the AB or LB has compiled the relevant accounting standards issued by the ICAI and the prescribed formats of accounting by the competent authorities. The audit of financial statements has to be conducted keeping in mind the checklist mentioned in the Appendix 8.6 of the Manual of Instructions for Audit of Autonomous Bodies and extant instructions / circulars issued by the CAG.
19. **Compliance of general and/or specific instructions:** The CA firms should fulfill the compliance of any general instructions for the financial audit of the assigned ABs / LBs and specific instructions issued, if any, for specific AB / LB or their groups.
20. **Audit Reporting:** The CA deployed by the CA firm have to prepare the draft Separate Audit Report (SAR) in the format prescribed by the CAG after the completion of audit in a given timeframe. The audit report should meet the required standards and is free of material errors. The CA deployed by the CA firm should submit an assurance memo to the Senior Audit Officer based on which he would furnish the assurance to the CAG Headquarters / FAO.

Annexure B
Stations for willingness of of CA firms

Sr No	State / UT	Station / City	Sr No	State / UT	Station / City
(i)	(ii)	(iii)	(i)	(ii)	(iii)
1.	Andhra Pradesh	Tirupati	21.	Madhya Pradesh	Gwalior
2.	Andhra Pradesh	Vijayawada	22.	Madhya Pradesh	Indore
3.	Andhra Pradesh	Vishakhapatnam	23.	Madhya Pradesh	Jabalpur
4.	Assam	Guwahati	24.	Maharashtra	Mumbai
5.	Assam	Silchar	25.	Maharashtra	Nagpur
6.	Bihar	Patna	26.	Maharashtra	Pune
7.	Chandigarh	Chandigarh	27.	Odisha	Bhubaneswar
8.	Chhattisgarh	Raipur	28.	Puducherry	Puducherry
9.	Delhi	Delhi	29.	Rajasthan	Ajmer
10.	Goa	Panaji	30.	Rajasthan	Jaipur
11.	Gujarat	Ahmedabad	31.	Rajasthan	Jodhpur
12.	Jammu & Kashmir	Jammu	32.	Tamil Nadu	Chennai
13.	Jharkhand	Dhanbad	33.	Telangana	Hyderabad
14.	Jharkhand	Ranchi	34.	Uttar Pradesh	Kanpur
15.	Karnataka	Bengaluru	35.	Uttar Pradesh	Lucknow
16.	Karnataka	Dharwad	36.	Uttar Pradesh	Prayagraj
17.	Karnataka	Vijayapura (Bijapur)	37.	Uttar Pradesh	Varanasi
18.	Kerala	Kochi	38.	Uttarakhand	Dehradun
19.	Kerala	Kozhikode	39.	West Bengal	Durgapur
20.	Madhya Pradesh	Bhopal	40.	West Bengal	Kolkata

Note: These stations may undergo changes for the purpose of allotment of work to CA firms during year 2026-27.

Annexure B(a)

Station-wise Clusters of Autonomous, Local and other Bodies for engagement of CA firms to work with CAG Teams

Sr No	State / UT	Field Office	Station / City	No. of Clusters	ABs / LBs / OBs	Approx. Man-Days	Travel Involved (Yes (Y) / No (N))
(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)	(viii)
	Central Autonomous Bodies						
1.	Gujarat	DGAC Ahmedabad	Ahmedabad	1	6	116	Y (Vadodara)
2.	Gujarat	DGA (F&C) ND BO Ahmedabad	Ahmedabad	1	1	100	N
3.	Rajasthan	DGAC Ahmedabad	Ajmer	1	2	80	Y (Kishangarh)
4.	Karnataka	PDAC Bengaluru	Bengaluru	1	2	106	N
5.	Karnataka	PDAC Bengaluru	Bengaluru	1	2	80	N
6.	Karnataka	PDCA Hyderabad	Bengaluru	1	1	126	N
7.	Karnataka	PDCA Hyderabad	Bengaluru	1	1	80	N
8.	Madhya Pradesh	DGACR, New Delhi at BO Gwalior	Bhopal	1	3	108	N
9.	Madhya Pradesh	DGACR, New Delhi at BO Gwalior	Bhopal	1	3	114	N
10.	Madhya Pradesh	DGACR, New Delhi at BO Gwalior	Bhopal	1	3	108	Y (Sehore)
11.	Odisha	DGAC Hyderabad at BO Bhubaneswar	Bhubaneswar	1	2	108	N
12.	Chandigarh	PDAC Chandigarh	Chandigarh	1	1	120	N
13.	Tamil Nadu	DGAC Chennai	Chennai	1	4	88	Y (Kanchipuram)
14.	Tamil Nadu	PDCA Chennai	Chennai	1	2	92	N
15.	Delhi	DGACE New Delhi	Delhi	11	82	2462	Y (Around Delhi in 2-3 Clusters)
16.	Delhi	DGAESD New Delhi	Delhi	2	8	220	Y (South India)
17.	Delhi	DGA (F&C) New Delhi	Delhi	2	2	268	N
18.	Delhi	DGA(Energy) Delhi	Delhi	2	5	320	Y (Faridabad & Gurugram))
19.	Delhi	DGA(I&CA)	Delhi	5	12	953	Y (Gurugram,

		Delhi					Kurukshetra)
20.	Delhi	DGA(Infra) Delhi	Delhi	2	5	412	N
21.	Delhi	PDA (AFWR)	Delhi	4	7	550	Y (Kundli & Meerut in 2 Clusters)
22.	Uttar Pradesh	PDAC Lucknow at BO Prayagraj	Delhi	1	3	128	Y (Aligarh & Noida)
23.	Uttarakhand	PDAC Lucknow at BO Prayagraj	Dehradun	1	3	128	Y (Garhwal, Rishikesh & Roorkee)
24.	Jharkhand	PDAC Lucknow at BO Ranchi	Dhanbad	1	2	96	Y (Jamshedpur)
25.	Jharkhand	DGA(Coal) Kolkata	Dhanbad	1	1	100	N
26.	Karnataka	PDAC Bengaluru	Dharwad	1	3	94	Y (Kalaburgi)
27.	West Bengal	DGAC Kolkata	Durgapur	1	2	116	Y (Santiniketan)
28.	Assam	DGAC Kolkata at BO Guwahati	Guwahati	1	2	80	N
29.	Assam	DGAC Kolkata at BO Guwahati	Guwahati	1	2	94	N
30.	Madhya Pradesh	DGACR, New Delhi at BO Gwalior	Gwalior	1	3	114	N
31.	Telangana	DGAC Hyderabad	Hyderabad	5	11	450	N
32.	Madhya Pradesh	DGACR, New Delhi at BO Gwalior	Indore	1	3	114	Y (Ujjain)
33.	Madhya Pradesh	DGACR, New Delhi at BO Gwalior	Jabalpur	1	3	120	Y (Amarkantak & Sagar)
34.	Rajasthan	DGAC Ahmedabad at BO Jaipur	Jaipur	1	2	80	N
35.	Jammu & Kashmir	PDAC Chandigarh	Jammu	1	4	80	Y (Vijaypur)
36.	Rajasthan	DGAC Ahmedabad at BO Jaipur	Jodhpur	1	2	80	N
37.	Uttar Pradesh	PDAC Lucknow at BO Prayagraj	Kanpur	1	1	80	N
38.	Kerala	DGAC Chennai at BO Kochi	Kochi	1	3	80	Y (Kozhikode)
39.	Kerala	PDCA Chennai	Kochi	1	3	126	N
40.	Kerala	PDCA Chennai	Kochi	1	2	90	Y (Kottayam)
41.	West Bengal	DGAC Kolkata	Kolkata	5	13	520	Y (Kalyani & Kharagpur)
42.	West	DGA(Coal)	Kolkata	1	2	140	N

	Bengal	Kolkata					
43.	West Bengal	DGA(Mines) Kolkata	Kolkata	1	2	90	N
44.	Uttar Pradesh	PDAC Lucknow at BO Prayagraj	Lucknow	1	4	116	Y (Gorakhpur)
45.	Maharashtra	PDAC Mumbai	Mumbai	1	2	90	N
46.	Maharashtra	PDAC Mumbai	Mumbai	1	2	90	N
47.	Maharashtra	PDAC Mumbai	Mumbai	1	3	100	N
48.	Maharashtra	DGA (F&C) ND BO Mumbai	Mumbai	1	1	100	N
49.	Maharashtra	PDA(Shipping) Mumbai	Mumbai	1	1	160	N
50.	Maharashtra	PDA(Shipping) Mumbai	Mumbai	1	1	108	N
51.	Maharashtra	PDA(Shipping) Mumbai	Mumbai	1	3	100	N
52.	Maharashtra	PDA(Shipping) Mumbai	Mumbai	1	2	108	Y (Nhavasheva)
53.	Maharashtra	PDAC Mumbai	Nagpur	1	3	120	N
54.	Maharashtra	PDAC Mumbai	Nagpur	1	2	120	Y (Wardha)
55.	Goa	PDA(Shipping) Mumbai	Panaji	1	1	108	N
56.	Bihar	PDAC Lucknow at BO Patna	Patna	1	3	90	Y (Rajgir)
57.	Bihar	PDAC Lucknow at BO Patna	Patna	1	3	90	Y (Samastipur & Motihari)
58.	Uttar Pradesh	PDAC Lucknow at BO Prayagraj	Prayagraj	1	2	120	N
59.	Puducherry	DGAC Chennai	Puducherry	1	3	120	N
60.	Maharashtra	DGAC Mumbai	Pune	1	3	120	N
61.	Chhattisgarh	DGACR, New Delhi at BO Gwalior	Raipur	1	4	120	Y (Bhilai)
62.	Jharkhand	PDAC Lucknow at BO Ranchi	Ranchi	1	3	120	Y (Jamshedpur)
63.	Assam	DGAC Kolkata at BO Guwahati	Silchar	1	2	80	N
64.	Andhra Pradesh	DGAC Hyderabad	Tirupati	1	2	120	Y (Kurnool)
65.	Andhra Pradesh	DGAC Hyderabad	Tirupati	1	2	106	N
66.	Uttar Pradesh	PDAC Lucknow at BO Prayagraj	Varanasi	1	2	108	N
67.	Andhra Pradesh	DGAC Hyderabad	Vijayawada	1	2	108	Y (Mangalagiri)
68.	Andhra	DGAC	Vishakhapatnam	1	2	94	N

	Pradesh	Hyderabad					
69.	Andhra Pradesh	PDCA Hyderabad	Vishakhapatnam	1	2	110	N
	State Autonomous Bodies (Pilot)						
70.	Bihar	PAG (Audit) Bihar	Patna	6	10	832	N
	Rural Local Bodies (Pilot)						
71.	Karnataka	PAG (Audit-I) Karnataka	Bengaluru Rural ZP and Taluk Panchayats	1	1	58	Y (4 Taluk Panchayats)
72.	Karnataka	PAG (Audit-I) Karnataka	Vijayapura (Bijapur)		1	102	Y (Bagalkote and its 9 Taluk Panchayats)

Notes:

1. *Man-days – One Man-Day includes one day of working of the CA **OR** an Article Clerk. Consolidated Man-days can be divided by two to get the calendar days assigned for the audit of the AB / LB / OB or group of ABs / LBs / OBs
2. #Travel defined as travel outside municipal limits of the station / city mentioned in column (iii).
3. The number of CABs included has only the Headquarters included in it and some of the CABs especially in Delhi station may include the sub-units of CABs.
4. The first 2 or 3 letters of the names of offices represent Accountant General (AG), Director General (DG), Principal Accountant General (PAG) and Principal Director (PD). The name of office can vary depending upon the designation of current Head of the Office. AG and PD can be used interchangeably with PAG and DG respectively.
5. The “BO” in name of the office denotes the Branch Office of the main FAO mentioned before the said letters.
6. The names, numbers, CABs included in a cluster can undergo change in allotment of work in current year (2025-26) as well as in 2026-27.

Annexure C

Application Format for submission of willingness

Engagement of a CA firm to work with CAG audit team for audit of financial statements of Autonomous, Local and other Bodies received for audit during July 2025 to March 2026

Sl. No.	Parameter	Particulars
1.	Name of the firm: Registration No.:	
2.	Date of Establishment of the Firm	
3.	Name of Senior-most Partner and total number of other partners of the Firm	
4.	Name of Authorized Partner (Contact Person) with Mobile No. & Email ID	
5.	PAN No:	
6.	GST No (Attach copy GST Registration)	
7.	Whether Micro, Small or Startup Enterprises (attach proof of requisite registration)	
8.	Details of the Performance Security (Rs. 30,000)	
9.	Details of Head Office of the firm with telephone numbers and e-mail	
10.	Details of Branch Offices (recognized as per CAG policy of empanelment of CA firms) Please give the address with proof and telephone numbers and e-mail	
11.	C & AG Empanelment The Firm should be empaneled with the Comptroller and Auditor General of India (C&AG) of India for 2024-25. Please provide the Empanelment No:	.
12.	The points scored by the CA firm for the purpose of empanelment with CAG for 2024-25.	
13.	Details of already allotted statutory audits of Central Public Sector Undertaking (CPSU during 2024-25 and 2025-26.	
14.	Disclosure of forfeiture of Performance Security The Firm should not have been issued a notice for failure to submit deliverables and cancellation of work Order / forfeiture of Performance Security etc. by any Government / semi- Government / Autonomous entities in last	

	three years. The firm may state / disclose details of any such incidence.	
15.	Disclosure of Blacklisting The Firm should not have been barred / black listed from appointment by any government, semi government entities, PSUs, regulatory bodies etc. The firm may state / disclose if it has been black listed by any Central / State Govt. Ministry / Deptt., regulatory bodies Or PSU / reputed private organizations etc. during the last three years	.

2. **Details of the Team with the Firm (as per Section-III)**

Chartered Accountant:

Sl. No.	Name of CA	Membersh ip No.	Qualificati on	Years of Experien ce	Date of joining the CA firm	Contact number	Any other information

Article Clerk:

Sl. No.	Name of personnel	Qualificati on	Years of Experience as Article Clerk	Date of clearing CA Inter	Date of joining the CA firm	Contact number	Any other information

Verification — Certified that all the details furnished in the application are true and correct to the best of my/our knowledge and that in case of furnishing any false information or suppression of any material information, the application shall be liable for rejection, besides initiation of penal proceedings by the office of the CAG as it deems fit.

Signature of authorized Signatory
(With Full Name and Seal)

Date:
Place:

Annexure D

Assurance to be furnished by the firm for audit of financial statements of ABs or LBs

1. The autonomous body has drawn its accounts in the uniform format of accounts / new format of accounts prescribed by Ministry of Finance / Ministry of Education in case of educational institutions and in case of non- compliance, the same have been pointed out in the SAR.
2. The Accounts contain the necessary approval of the competent authority.
3. The accounts comply with the relevant accounting standards issue by ICAI and cases on non-compliance have been commented in the SAR, if any.
4. The audit has been conducted as per the checklist mentioned in the Appendix 8.6 of the Manual of Instructions for Audit of Autonomous Bodies and extant instructions of the Audit Team Leader.
5. All bank accounts including dormant accounts and fixed deposits have been included in the annual accounts and verified during audit. In case of discrepancy, the same has been duly commented in the draft SAR.
6. The information / documents to be submitted with the draft SAR is completes as per para 10.06 of Manual of Instructions for Audit of Autonomous Bodies.
7. The Investments have been done as per rules applicable to the organization and the pattern of investment aims to maximise the returns within the ambit of the applicable rules.
8. Investments have been checked and comments / nil comments have been given.

Date:

CA:

Place:

(Name of CA Firms)

Annexure E
Attendance of personnel of CA firms and Payment Claims

1.	Name of the Autonomous, Local or other Body				
2.	Name of the Branch / Unit of the Autonomous, Local or other Body (if applicable)				
3.	Name of the CA firm and the partner who worked with CAG teams for the audit of the financial statements on behalf of the CA firm				CA:
					Article Clerk:
4.	Scheduled dates for Audit during which personnel from CA firm engaged				
5.	Name of the Partners, Chartered Accountant Employees and other Employees who actually worked with CAG teams for audit of financial statements of autonomous, local and other bodies and the man days deployed / spent by the Partners / CA employees on the audit				
a	Name	Amount payable (Rs. / Man day)	Man-days	Amount payable	TA / DA payable (₹)
b	Partners: CA				
c	CA Employees (Article Clerk):				
d	Goods and Service Tax				
6.	Total Payment claim with signature of the Partner		Total Amount Claimed: Rs..... In Words: Rs.....) <p style="text-align: center;">Signature of Partner</p>		
7.	Name of the supervising Senior Audit Officer / Assistant Audit Officer		This is to certify that CA Ms. / Shri was present for on-site audit for Days. Ms . / Shri /..... the Article Clerk was present for on-site audit for Days. The feedback for regarding the performance of the personnel of CA firm is submitted separately. <p style="text-align: center;">Signature of the Senior Audit Officer</p>		