



बिहार सरकार

BIHAR RAJYA MADHYAHAN BHOJAN YOJANA SAMITI,  
Premises of Bihar State Text Book Publishing Corporation  
Limited, Budh Marg Patna-800001



**Quotation No. 1557/19-20**

**Sub: Quotation/Expression of interest for Appointment of  
Internal Auditors for the financial year 2013-14 to 2017-18**

**Important Information:-**

- EARNEST DEPOSIT MONEY : - 25000/- (Twenty five thousand only)**
- COST OF DOCUMENT : - 5000/- (Five thousand only) Non Refundable**
- DATE OF ISSUE : - 13.08.19**
- PRE-BID MEETING :- 13.09.2019 at 4.00 P.M.**
- LAST DATE OF SUBMISSION OF BID: 23.09.2019 till 3.00 P.M**
- TECHNICAL BID OPENING : - 23.09.19 at 4.00 P.M**
- OPENING OF FINANCIAL BIDS OF TECHNICALLY QUALIFIED BIDDERS: - To be Informed**

**Secretary**

Bihar Rajya Madhyahan Bhojan Yojana Samiti ,  
-Cum-  
Director,  
Mid-Day Meal  
Education Department, Govt. of Bihar  
Premises of Bihar state text Book Publishing Corporation Ltd,  
Budh Marg, Patna – 800 001  
Phone: (0612)-2231007, 2230025, 2231005  
Email: [mdmsbihar@gmail.com](mailto:mdmsbihar@gmail.com)

**Any change in information given in this Quotation /expression of interest RFP document  
will be displayed on our website “mdmsbihar.org” wherever feasible**

## **1 About Mid-Day Meal Scheme**

Mid-Day Meal Scheme is a welfare scheme of the Govt. of India, implemented through the State Governments and is the largest mid-day meal programme in the world. With a view to enhancing improving nutritional levels among children, the National Program of Nutritional Support to Primary Education involves provision of meals free of cost to school-children on all working days at all the schools which are enrolled in the school for this scheme every child in schools covered under the scheme is provided with hot cooked mid-day meal with minimum content of 450 calories of energy and 12 grams of protein each day of school for primary (I-V) students and 700 calories of energy and 20 grams of proteins each day for upper primary (VI-VIII) children. The main objective of the Mid-Day Meal (MDM) programme is to bring all children to primary schools to enhance enrollment, retention and attendance and to improve nutritional level among children.

## **2 BACKGROUND**

The BIHAR RAJAYA MADHYAHAN BHOJAN YOJANA SAMITE is a registered Society which is implementing the Central Government sponsored Mid-day Meal scheme to attain the goal of Universalization of Elementary Education in all the districts of BIHAR State for which funds are shared between the Government of India and State Government.

## **3 OBJECTIVES**

The objective of the audit of the scheme Accounts is to enable the auditor to express a professional opinion on the financial position of BIHAR RAJYA MADHYAHAN BHOJAN YOJANA SAMITI and expenditure incurred for accounting the period 2013- 2014 to 2017-18 as reported by the Programme Financial Statement.

The Programme accounts (books of accounts) provides the basis for preparation of the PFS and established to reflect the financial transactions in respect of the scheme as maintained by the scheme implementing agencies at State level office (SLO) /District level office (DLO).

## **4 SCOPE OF WORK**

Expenditure is incurred against various activities approved in the Annual Work Plan & Budget from funds released from time to time by the Government of India and the State Government covering the scheme Cost. A statement of expenditure based on actual amount spent under various interventions is sent to Government of India. The C.A. firm is requested to exercise such tests of accounting records. Internal checks and control and other necessary audit of the accounts as per general principles and standard of audits of the Institute of Chartered Accountant of India. In conducting the Audit, attention should be given to the following.

- 4.1. 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 fund was provided.
- 4.2. Generally accepted accounting principles are followed by all entities which are authorized to incur expenditure under BIHAR RAJYA MADHYAHAN BHOJAN YOJANA SAMITI Scheme.
- 4.3. 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 scheme.
- 4.4. During the course of audit auditor shall ensure 100% vouchering/reconciliation of fund transferred/received by DPO BIHAR RAJYA MADHYAHAN BHOJAN YOJANA SAMITI. Bank Reconciliation statement, preparation of receipt & payment Account. Adhere to the procurement process. The auditors shall also ensure detection of errors/rectification thereof and other matter which are detected shall be reported. Auditors will also ensure compliance of observations made by previous auditor. if any.
- 4.5. All necessary supporting documents, records and accounts have been kept in respect of BIHAR RAJYA MADHYAHAN BHOJAN YOJANA SAMITI Scheme 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 State Government.
- 4.6. Auditors must ensure expenditure is incurred with reference to the budget allocation approved by the PAB. In case the budget allocation is exceeded the reason thereof.

- 4.7 Auditors must ensure Reconciliation of Bank Statements and accounts is regularly carried out on a monthly basis.
- 4.8 The C.A. firm appointed for the audit should also look into position of audit compliance of previous audit objection raised. If any.

**5. Submission of Proposal**

- 5.1 Bidders are requested to submit their proposal in following three covers placed in one big sealed large envelope and super scribed as **“QUOTATION FOR APPOINTMENT OF INTERNAL AUDITORS OF BIHAR RAJAYA MADHYAHAN BHOJAN YOJANA SAMITI, BIHAR”**,
- 5.2 The technical Bid specifications along with the all eligibility criteria should be placed in one sealed envelope clearly super scribed with **“TECHNICAL PROPOSAL”**
- 5.3 **Earnest money deposit / Bid Security and Cost of document / Bid processing fee** should be placed in one sealed envelope in favor of **BIHAR RAJAYA MADHYAHAN BHOJAN YOJANA SAMITI, payable at patna** clearly super scribed with **“EMD and COST OF DOCUMENT**
- 5.4 Financial proposal should be placed in one sealed envelope clearly super scribed with **“FINANCIAL PROPOSAL.**
6. **Technical proposal :-** The bidder shall submit the technical proposal. Technical proposal should contain following document.

S.No	Document to be submitted	Documentary proof Required.
1.	A copy of constitution certificates of firm issued by the ICAI containing inter-alia. a. Date of formation of the firms with a full time FCA. b. Details of partners/Sole Proprietor/CA Employees as on 31.03.2019 date of joining the firm, date of becoming FCA, and their	Copy of constitution certificate of the firm.

	other interest, if any	
2.	Full Time partner of the firm as on 31.03.2019	Copy of constitution certificate of the firm.
3.	Full Time Chartered Accountant employee as on 31.03.2019	Copy of constitution certificate of the firm issued by the ICAI.
4.	Articles/Audit Assistants and other audit staff presently working in the firm.	Member Card of Partner/Proprietor showing Article /Assistant enrolled by the ICAI .Self attested copies of certificate issued by ICAI to be enclosed.
5.	Engagement in any Internal Audit of PSUs/Govt. Organization.	Copy of work order from 2014-15 to 2017-18.
6.	Particulars of Branches	Copy of constitution certificate of the firm issued by ICAI.
7.	A copy of the latest partnership deed in the case of partnership firms.	Copy of latest Partnership Deed.
8.	A copy of the acknowledgement of the IT return of the firm for the F.Y. 2015-16, 2016-17 and 2017-2018	A copy of the IT return.
9.	A copy of financial statement of the firm along with schedules for the F.Y. 2015-16, 2016-17 and 2017-18	Copies of financial statement of the firm along with schedules for the F.Y. 2015-16, 2016-17 and 2017-18
10	Goods and Service Tax Registration.	Copy of Goods and Service Tax Registration. (GST)
11	Details of court cases/arbitration cases/or any other case pending against the firm and partner.	Self Declaration.

**(A) Technical evaluation process:-**

Technical proposal received must be strictly in the format prescribed in annexure A and will be checked eligibility criteria and point will be awarded to the firm as per the following norms.

**Annexure- A**

S.No	Criteria	Basis of Evaluation	Points	Maximum points
1	Empanelled with C&AG and RBI	Empanelled with C&AG	5	10
		Empanelled with RBI	5	
2	Age of Firm	More than 6 years up to 10 years	3	8
		More than 10 years	5	
3	Average Annual Turnover three years (ending with 31.3.18)	From 10 lakhs upto 20 lakhs	3	8
		More than 20 lakhs upto 30 lakhs	5	
4	Head office and branch office	Firm has head office in Bihar.	5	7
		Firm has branch office in Bihar.	2	
5	Past experience in Similar assignment i.e Internal audit/ Statutory Audit	Completed at least 2 but less than 4 internal audit / Statutory Audit assignment of govt./PSU/ organization in preceding between 14-15 to 17-18. Bank Audit Assignment will not be considered.	3	9
		Completed 4 or more internal audit assignment of govt./PSU/ organization in preceding between 14-15 to 17-18	6	
6	Full time partners / CA employee association with the firm	In case of an ACA/FCA associated with the firm for		12
		Full time FCA partner 2.5 point each partner maximum 5 point	5	
		Full time ACA partner 2 point each partner maximum 4	4	
		C.A Employee of firm 1.5 point each employee maximum 3 point	3	
7	Number of semi qualified staff and article assistant	Semi qualified /Articled Assistant presently working in the firm		6
		For semi qualified staff 1 point each maximum 4 point	4	
		For article assistant 0.5 point each maximum 2 point	2	

## **7. SELECTION PROCESS:-**

The selection is based on QCBS model where in technical bid have 60 percent and financial bids have 40 percent weight. The bidder who score maximum marks in technical and financial evaluation mentioned in annexure –A, B and C will be selected for the appointment as the Internal Auditors of the one Pramandal/Commissionery (choice pramandal/Commissionery ) out of nine (9) pramandal/ Commissionery and state level office subject to fulfillment of contractual formalities. Rest pramandal/Commissionery will be assign on the basis of QCBS score in descending order as per choice pramandal/Commissionery to other empanelled on the basis of L1 rank of the firm.

1. One firm will be assigned one pramandal/Commissionery .
2. The selected firms shall be issued a Letter of Award (LOA) by BRMBYS and, upon acceptance of the LOA by such selected bidder, will be appointed as an Internal Auditor of Samiti.
3. If same marks/rank obtained by two firm than lottery system applicable for work assign.

## **8. Detailed Evaluation of Technical Proposals**

Bids found to be substantially responsive after the preliminary scrutiny and fulfillment of the minimum qualification criteria will be taken up for detailed evaluation. Criteria for evaluation of technical have been specified in Annexure A of this document. All the bidder who fulfill minimum qualification i.e. 60% on technical evaluation (Details in Annexure A) will be declared as technically qualified. The Financial Bids of only the technically qualified Applicants will be opened for further processing

## **9. RIGHT TO ACCEPT/REJECT ANY OR ALL BIDS**

BRMBYS reserves the right to accept or reject any or all the proposals, or cancel the bidding process and reject all the proposals at any time prior to the award of contract, without thereby incurring any liability to the affected bidders or any obligation to inform the affected bidders of the grounds of such action. BRMBYS reserves the right to amend/edit/add/delete any clause of this Proposal Document. However this will be informed to all and will become part of Proposal.

## **10. Consortium and joint ventures**

Consortium, Joint venture, AOP (Association of Persons), subletting, Sub-contracting and Outsourcing will not be allowed.

### **10. BASIC GENERAL INSTRUCTIONS:-**

- 10.1 Sealed quotations are invited, for conducting Internal Audit of 38 district offices and one head office **BIHAR RAJYA MADHYAHAN BHOJAN YOJANA SAMITI**, Bihar from registered firms of Chartered Accountants having proven experience. The firms of Chartered Accountants should have been registered with the ICAI at least Six years before the date of submission of quotations. Firms having experience of Internal Audit / Statutory Audit only be considered.
- 10.2 The offer shall be valid for a period of ninety days from the date of submission of the Proposal by the firm.
- 10.3 Internal Auditor(s) will be appointed for a period of five financial years i.e.2013-14 to 2017-18
- 10.4 Fee is to be quoted separate for one district office and one directorate office for one financial year, this will be assumed as for all financial year. Fee is to be quoted excluding of GST. TDS will be deducted as applicable. GST will be paid extra as applicable.
- 10.5 Out of pocket expenses shall be inclusive of TA / DA shall be reimbursed on actual basis supported with original bills maximum limited to 20% of their Audit fees.
- 10.6 Payment of district and SLO audit fee will be made by A/c payee Cheque /PFMS/Electronic mode by the BIHAR RAJYA MADHYAHAN BHOJAN YOJANA SAMITI, PATNA Office after submission of bill per financial year or submission of vetted compliance report(s) per financial year whichever is later. Payment(s) / fees will be released per financial year only after submission of vetted compliance report(s).
- 10.7 Firm must complete work and submit the report within stipulated time frame as per appointment letter. If firm fails to submit report within time, the work may be assigned to other C.A. firm
- 10.8 The Audit firm appointed by BIHAR RAJYA MADHYAHAN BHOJAN YOJANA SAMITI shall not sub-contract the work.



- 10.9 Firms selected by BIHAR RAJYA MADHYAHAN BHOJAN YOJANA SAMITI shall have to give an undertaking to follow all ethics of faith and the information provided by BIHAR RAJYA MADHYAHAN BHOJAN YOJANA SAMITI shall be kept strictly confidential. The Firm shall comply with all the applicable rules and regulations as prescribed under the law.
- 10.10 BIHAR RAJYA MADHYAHAN BHOJAN YOJANA SAMITI has the right to accept or reject any/all of the offers without assigning any reason thereof. BIHAR RAJYA MADHYAHAN BHOJAN YOJANA SAMITI reserves the right to split the job in one or more agencies without assigning any reason thereof. No claim on this account shall be entertained by BIHAR RAJYA MADHYAHAN BHOJAN YOJANA SAMITI.
- 10.11 Corrigendum/addendum, if any, shall be displayed on BIHAR RAJYA MADHYAHAN BHOJAN YOJANA SAMITI website only i.e. [www.mdmsbihar@gmail.com](mailto:www.mdmsbihar@gmail.com) and same shall be binding on all the agencies.
- 10.12 In case of dispute, the jurisdiction will be at Patna High Court.
- 10.13 Bidders willing to attend the opening of bids may send their authorized representative with authority letter. Only one representative shall be allowed to attend the opening of bids.
- 10.14 Internal Audit Reports in prescribed format (Enclosed) along with comments of DPO (Mid-day meal) BIHAR RAJYA MADHYAHAN BHOJAN YOJANA SAMITI shall be submitted in two sets separately addressed to The Director, Mid Day Meal Scheme, Premises of Bihar state Text Book Publishing corporation Limited., Budh Marg, Patna-800 001
- 10.15 List of successful bidders will be placed on [www.mdmsbihar.org](http://www.mdmsbihar.org)

## **11. SUSPENSION OF SERVICES**

BRMBYS reserves the right to suspend the selected bidder by a written notice and suspend all payments to the selected bidder, if the selected bidder fails to perform their obligation in the given assignment.

### **11. Declaration:**

- (a ) All information and attachments submitted in this application are correct and true to the best of my/our knowledge.

- (b) I/We are aware that any false information provided herein will result in rejection of the application and suspension of registration.
- (c) I/We hereby accept all terms & conditions of the Tender document.

**Signature of the bidder with seal**

Place:

Date:

Note:

1. Documentary evidences of all the information as stated above are to be furnished along with the offer.
2. All the pages of the terms & conditions and documents submitted are to be signed and affixed with the seal of the firm.

### **12. AUDIT OPINION**

The primary audit opinion should include the Programme Financial Statements, and the annual audit report of the Programme Accounts. The Financial statement, including the audit report must be received by the state Implementing Society for the Audit for financial year 2013-2014 to 2017-18 i.e. from April 2013 to March 2018.

### **13. Auditor must be Prepared following Financial Statements Reports.**

Financial statements should inter alia include :

- (a) A Summary of fund received from Government of India and State Government separately:
- (b) Any other receipt accruing separately :
- (c) List of outstanding advances with Staff. Government & Non-Govt. Agencies, schools.
- (d) Details of bank Accounts and balance in Credit therein as on the date of the Reporting period along with Bank Reconciliation Statements.

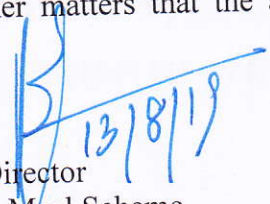
- (e) A Receipt & Payment Account along with Cash Trial for the year and Bank Reconciliation Statement funds received and spent of the programme, bank balance, other assets of the programme, and liabilities, if any.
- (f) Reconciliation of opening balance of unspent fund as per the Audited accounts as on 31st March every year, and thereafter the fund received from state office.
- (g) Preparation of Bank Reconciliation statements in respect of the each and every bank Account of the office.
- (h) Interest earned has been added to the scheme,
- (i) Opening and closing balance of the R&P a/c tallies with that of cash book.

#### **14. AUDITORS REPORT**

In addition to the audit reports the auditor shall prepare a Management letter in which the auditor will:

- (a) Before submission of final report, draft audit report including management letter should be submitted to DPO BIHAR RAJYA MADHYAHAN BHOJAN YOJANA SAMITI of the district. The auditor will discuss with DPO BIHAR RAJYA MADHYAHAN BHOJAN YOJANA SAMITI after receiving the comments for finalizing the reports. If no comments are forth coming within the stipulated period and then final report will be submitted to Director Mid-day-meal Scheme Bihar .
- (b) The report will not only point out defects/irregularities but also give positive suggestions to overcome defects. The audit team will also ensure updating of Bank Reconciliation Statement/Adjustment of advances in the books and provide proper assistance to the district staff.
- (c) Give comments and observations on the accounting records. Systems and internal controls that were examined during the course of the audit along with their suggestions on the issues for improvement and smooth functioning.
- (d) Identify specific deficiencies and areas of weakness in systems and internal controls and make recommendations for their improvement:
- (e) Report on the degree of compliance of each of the financial covenants of the financing agreement and give comments. If any on internal and external matters affecting such compliance;

- (f) Communicate matters that have come to the attention during the audit which might have a significant impact on the implementation of the scheme and
- (g) Bring to the implementing Agencies attention on other matters that the auditor considers pertinent.

  
13/8/19  
Director  
Mid Day Meal Scheme  
Cum  
Secretary

Bihar Rajya Madhyahan Bhojan Yojana Samiti  
Education Department, Govt. of Bihar  
Premises of Bihar State text Book Corporation Limited, Budh Marg  
Patna-800001



**FINANCIAL BID**

**(To be submitted in separate envelope on the Firm Letter head for Bihar Rajya Madhyahan Bhojan Yojana Samiti Bihar Patna.)**

**Sub: Internal Audit of Directorate office, BIHAR RAJYA MADHYAHAN BHOJAN YOJANA SAMITI per financial year**

**Name of the Bidder & Address:**

-----  
-----

I/We have read all terms and conditions of the Tender carefully and hereby offer/quote our price for Internal Audit Fees for the per financial year Rs. \_\_\_\_\_ (Rupees in words \_\_\_\_\_) exclusive of GST\*.

\*(GST will be paid extra as applicable).

**Signature of the bidder with seal.**

Place :

Date :

**FINANCIAL BID**

**(To be submitted in separate envelope on the Firm Letter head  
for MDM District Level Office**

**Sub: Internal Audit of MDM District Level Office, per financial year**

**Name of the Bidder & Address:**

-----  
-----

I/We have read all terms and conditions of the Tender carefully and hereby  
offer/quote our price for Internal Audit Fees for the per financial year  
Rs. \_\_\_\_\_ (Rupees in words \_\_\_\_\_  
\_\_\_\_\_) exclusive of GST\*.

\*(GST will be paid extra as applicable).

**Signature of the bidder with seal.**

Place :

Date :

Annexure :D

**TENDER FOR APPOINTMENT OF INTERNAL AUDITORS FOR BIHAR RAJYA  
MADHYAHAN BHOJAN YOJANA SAMITI OFFICE.**

**BANK ACCOUNT PARTICULARS FOR REFUND OF EMD THROUGH  
ELECTRONIC MODE**

<b>S. No.</b>	<b>Description</b>	<b>Particulars</b>
1.	Name of the Beneficiary	
2.	Bank Name	
3.	Bank Address	
4.	Bank Branch code	
5.	Account No.	
6.	IFSC Code	

**Place :---**

**signature & seal of the applicant.**

**Date:-----**

## ANNEXURE -E

### FORMAT OF INTERNAL AUDIT REPORT I

Financial Year-----

1. Name of District -----
2. Period of Audit :-----
3. Date of Audit:-----

#### INTERNAL AUDIT REPORT

S.no	Area of Audit	Observation of internal auditors	DPO, BIHAR RAJYA MADHYAHAN BHOJAN YOJANA SAMITI Reply
1.	Maintenance of accounts in prescribed formats (Accounts manual) and observance of rules, regulations issued by the Competent Authorities.		
2.	Maintenance of index registers for open the file.		
3.	Status of Cash book, Bank Book and subsidiary book.		
4.	Maintenance of subsidiary books of accounts/CHEQUE Issues registers by DPO BIHAR RAJYA MADHYAHAN BHOJAN YOJANA SAMITI.		
5.	Cheques/Demand Drafts/RTGS received are deposited immediately in bank account.		



<b>6.</b>	Physical verification of cash and certificate of actual cash in hand.		
<b>7.</b>	Compliance in respect central state and local laws viz Income Tax, Service Tax, Sales Tax/ GST, EPF Act etc.		
<b>8.</b>	Physical verification of stock, Fixed Assets & Physical verification Report.		
<b>9.</b>	Allocation of Expenditure and Food Grains.		
<b>10.</b>	Status of Bank Reconciliation statement Per months		
<b>11.</b>	Reconciliation of inter Bank Accounts Transferred fund, Sundry creditors advance and other Liabilities		
<b>12.</b>	Compliance of Audit Reports for previous year.		
<b>13.</b>	Compliance of SLO guidelines for tendering (Contractors)		
<b>14.</b>	Attendance records and monthly absentee statements.		
<b>15.</b>	Leave records, sanction and proper entries of leave taken by the employees.		
<b>16.</b>	Maintenance of History Sheets for employees.		
<b>17.</b>	Purchase of materials/items in accordance with the rules and procedure.(Accounts Manuals)		
<b>18.</b>	Maintenance of Log book for vehicles.		
<b>19.</b>	Major deficiency in the system/Accountancy		
<b>20.</b>	Deficiencies is voucher maintenance		

	authorization of vouchers etc.		
<b>21.</b>	Contingent liabilities if any.		
<b>22.</b>	Suggestion for improvement of system/Accounting		

Note- If auditor observes major irregularity/deficiency/fraud, it must be separately communicated to the director MDM.

**Signature of the Partner & Seal of the Firm**

**Date-----**

**Place-----**

## ANNUXURE -F

### FORMAT OF INTERNAL AUDIT REPORT I

Financial Year------(SLO)

- 1.Name of the Office- BIHAR RAJYA MADHYAHAN BHOJAN YOJANA SAMITI
2. Period of Audit :-----
3. Date of Audit:-----

### INTERNAL AUDIT REPORT

S.no	Area of Audit	Observation of internal auditors	Director, Mid Day Meal Scheme, Bihar Patna Reply
1.	Maintenance of accounts in prescribed formats (Accounts manual) and observance of rules, regulations issued by the Competent Authorities.		
2.	Maintenance of index registers for open the file.		
3.	Status of Cash book, Bank Book and subsidiary book.		
4.	Maintenance of subsidiary books of accounts/CHEQUE Issues registers by DPO BIHAR RAJYA MADHYAHAN BHOJAN YOJANA SAMITI.		
5.	Cheques/Demand Drafts/RTGS received are deposited immediately in		

	bank account.		
<b>6.</b>	Physical verification of cash and certificate of actual cash in hand.		
<b>7.</b>	Compliance in respect central state and local laws viz Income Tax, Service Tax, Sales Tax/ GST, EPF Act etc.		
<b>8.</b>	Physical verification of stock, Fixed Assets & Physical verification Report.		
<b>9.</b>	Allocation of Expenditure and Food Grains.		
<b>10.</b>	Status of Bank Reconciliation statement Per months		
<b>11.</b>	Reconciliation of inter Bank Accounts Transferred fund, Sundry creditors advance and other Liabilities		
<b>12.</b>	Compliance of Audit Reports for previous year.		
<b>13.</b>	Compliance of SLO guidelines for tendering (Contractors)		
<b>14.</b>	Attendance records and monthly absentee statements.		
<b>15.</b>	Leave records, sanction and proper entries of leave taken by the employees.		
<b>16.</b>	Maintenance of History Sheets for employees.		
<b>17.</b>	Purchase of materials/items in accordance with the rules and procedure.(Accounts Manuals)		
<b>18.</b>	Maintenance of Log book for vehicles.		
<b>19.</b>	Major deficiency in the system/Accountancy		

<b>20.</b>	Deficiencies is voucher maintenance authorization of vouchers etc.		
<b>21.</b>	Contingent liabilities if any.		
<b>22.</b>	Suggestion for improvement of system/Accounting		

Note- If auditor observes major irregularity/deficiency/fraud, it must be separately communicated to the director MDM.

**Signature of the Partner & Seal of the Firm**

**Date-----**

**Place-----**