

## **GENERAL INSTRUCTIONS**

1. EOI in the prescribed proforma alongwith CV and requisite testimonials must reach this office on or before 31 March, 2022. The proforma is attached at Page No. 2 of 4.
2. Application should be addressed to **‘The Secretary, Indian Red Cross Society, Punjab State Branch, Sector-16A, Madhya Marg, Chandigarh-160016’** by clearly mentioning **‘Application for appointment as Statutory Auditor’** outside the envelope.
3. The shortlisted candidates can be called for interview on date and time to be communicated later.
4. No claim in respect of TA/DA is admissible in case of called for interview.
5. Incomplete applications will be rejected straightway without any information of the candidate.
6. Punjab Red Cross reserves all rights to postpone/cancel/alter any terms and conditions, guidelines or other provisions related with the appointment of the Statutory Auditor.
7. The selected CA/firm (Statutory Auditor) will ensure the completion of the work of Audit & Certification of Accounts of Punjab State Red Cross Branch & its Allied bodies and projects within a stipulated time period as described in ‘Scope of Work’ at Page No. 3 to 4.
8. The Scope of Work may expand in accordance with the guidelines followed by the Red Cross Society from time-to-time.
9. For any query please feel free to contact at 94175-01063 and 96468-78394 on any working day from 9.00 am to 5.00 pm.

# SPECIMEN PROFORMA FOR APPLICATION

(TO BE FILLED IN BY THE CA/FIRM)

Affix recent  
Photograph  
Here

1. Name of the Applicant/Firm in capital letters \_\_\_\_\_  
\_\_\_\_\_
2. Address of the office/firm \_\_\_\_\_  
\_\_\_\_\_ Pin Code \_\_\_\_\_
3. Residential Address \_\_\_\_\_  
\_\_\_\_\_ Pin Code \_\_\_\_\_
4. Correspondence Address \_\_\_\_\_  
\_\_\_\_\_ Pin Code \_\_\_\_\_
5. Mobile Number \_\_\_\_\_
6. Email Address etc. \_\_\_\_\_
7. Date of Birth \_\_\_\_\_
8. a) Educational Qualifications \_\_\_\_\_  
b) Additional Qualifications (if any) \_\_\_\_\_
9. a) Whether empanelled with CAG? \_\_\_\_\_  
b) Date and Year of empanelment \_\_\_\_\_  
(Self attested copy of the proof to be attached)
10. Experience of Practising as CA. \_\_\_\_\_
11. Whether CV has been attached (Mandatory) \_\_\_\_\_
12. Please indicate expected amount of fee (optional) Rs. \_\_\_\_\_
13. a) Whether having experience of working with any humanitarian organization like Red Cross Society? \_\_\_\_\_ (Yes/No)  
b) If yes, please specify details \_\_\_\_\_  
\_\_\_\_\_  
c) Any type of additional co-operation you can extend to Punjab Red Cross being humanitarian organization (mention briefly) \_\_\_\_\_  
\_\_\_\_\_
14. a) Whether you have gone through all the contents including scope of work etc. uploaded on our website [www.punjabredcross.com](http://www.punjabredcross.com) \_\_\_\_\_ (Yes/No)  
b) If yes, do you agree to abide by these in case of selection/appointment as Statutory Auditor \_\_\_\_\_

Dated \_\_\_\_\_

(Signature of the applicant/firm with seal)

Place \_\_\_\_\_

## **'SCOPE OF WORK' FOR AUDIT THE ACCOUNTS OF PUNJAB RED CROSS**

*The selected CA/firm (Statutory Auditor) will ensure the completion of the work of Audit & Certification of Accounts of Punjab State Red Cross Branch & its Allied bodies and projects within a stipulated time period.*

*The scope of work may also include the guidelines adopted by Red Cross Society from time-to-time which can be broadly as mentioned below: -*

### **1. Governance and Management**

- (a) Whether the Managing Committee has been constituted as per the provisions of the Act and Rules.
- (b) Whether the General Secretary has been appointed as per the provisions of the Act and the Rules.
- (c) Whether the meetings of the Managing Committee and its various Sub-Committee are held as per the provisions of the Act and the Rules.
- (d) Whether the Minutes of the Meetings of various Committees and Sub-Committees are properly recorded, circulated and maintained.

### **2. Assets**

- (a) Whether Assets Registers have been properly maintained and updated.
- (b) Whether the assets created during the period have been taken into record and properly entered in the stock register.
- (c) Dates of physical verification of assets each year.

### **3. Vehicles**

- (a) Do the Staff Car Rules exist?
- (b) Is the log book of each car properly maintained?
- (c) Is each vehicle within its prescribed normal life?
- (d) Are vehicles repaired after following due process?
- (e) Is the mileage of each vehicle reasonable?

### **4. Accounting**

- (a) Whether all expenditure is properly recorded in the books of accounts and categorized.
- (b) Whether all receipts are properly recorded in the books of accounts and categorized.
- (c) Whether relief material received by the Branches are properly accounted and reflected.

### **5. Bank and Fixed Deposits**

- (a) Whether bank accounts is reconciled monthly.
- (b) Whether the bank balance in most months exceeds by more than 50 percent of the average monthly expenditure.
- (c) Whether the Fixed Deposits are renewed in time
- (d) Whether all the investments are made in accordance with the rules and guidelines
- (e) Whether bank accounts opened are in accordance with the Rule & Guidelines

### **6. Budget**

- (a) Whether the budget has been approved in time for each year.
- (b) Whether the expenditure is kept within the budget?
- (c) Has approval of competent authority taken for expenditure in excess of the approval budget provision?

## **7. Projects and Programs**

- (a) Whether the funds received for projects and programs have been spent for the same project or program, on the approved activities and as per approved norms.
- (b) Whether the unspent amount under any project or program has been returned to the NHQ/funding agency in time.
- (c) Whether the expenditure under project and program are duly recorded against proper bills and vouchers.
- (d) Whether the assets created under projects & programs are used for approved purposes and are duly taken on record in the Assets Register.

## **8. Payments**

- (a) Whether all claims are paid within the stipulated time and without any payment on out of turn basis.
- (b) Whether payments are made after approval of the competent authority.
- (c) Whether approval of the competent authority exists before orders are issued for procuring goods, works or services.
- (d) Has the system of payment by RTGS/NEFT been adopted?
- (e) Are persons making payments different from the persons approving expenditure?
- (f) Whether vouchers/invoices/bills exist for all payments.
- (g) Whether the TDS and other such statutory provisions of taxation, including GST have been followed in the payments released to different parties.

## **9. Procurement**

- (a) Whether purchases are being made as per the Guidelines lay down.
- (b) Is the expenditure on procurement judicious, reasonable, and comparable with earlier procurements or procurement by others, and as per the judgement that a person with common prudent will apply.
- (c) Whether the Branches are patronizing one firm or party for repair, maintenance and/or any other major expenditure, which is of recurrent nature.

## **10. Employees**

- (a) Whether the personal records of the staff and employees, including leave record, have been properly maintained.
- (b) Do the Staff Rules exist?
- (c) Procedure and treatment of staff advances and whether advances are pending for abnormally long time.

## **11. Borrowings**

- (a) Whether the borrowings, if any, are approved by the Competent Authority after following due process.
- (b) Whether the amount borrowed has been used for the purpose for which it was taken.

## **12. Others**

- (a) Whether Contingent Liabilities in the balance sheet have been correctly reflected.
- (b) Whether the amount of contingent liabilities as on 31st March each year is shown in the final accounts, including claims in courts.
- (c) Is there any non-disclosure or relevant details from the financial statements, or not applying the requisite financial reporting standards?

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