

**REQUEST FOR PROPOSAL
FOR
STATUTORY AUDIT ASSIGNMENT
FOR THE FINANCIAL YEAR 2017-18**



THROUGH

**RASHTRIYA MADHYAMIK SHIKSHA ABHIYAN AUTHORITY,
PUNJAB
SHIKSHA BHAWAN (PUNJAB SCHOOL EDUCATION BOARD), BLOCK-E,
FLOOR-5, PHASE 8, SAS NAGAR (MOHALI)
PHONE: 0172-5212313, 5212337**

SUMMARY

1. Quotation No. :
2. Description : Audit of accounts 2017-18 of Rashtriya Madhyamik Shiksha Abhiyan Programme being implemented in the State of Punjab as per the below mentioned Terms of Reference.
3. Date & Time of issuance of quotation: 22.06.2017 at 3:00 PM
4. Last Date of Submission : 29.06.2017 upto 3.00 PM
5. Date of Opening of technical bid : 30.06.2017 at 10.00 AM
6. Date of Opening of financial bid : 04.06.2017 at 10.00 AM

Notes:1) In case the date of opening of quotations falls on a holiday, quotations will be opened on the next working day at the same time.

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1.0 REQUEST FOR PROPOSAL

- 1.1 The proposals are invited from the Chartered Accountant firms empanelled by the Comptroller and Auditor General of India (CAG) hereinafter called the bidders, for the engagement of audit of accounts 2017-18 of Rashtriya Madhyamik Shiksha Abhiyan Programme being implemented in the State of Punjab so as to reach the office of State Project Director, Rashtriya Madhyamik Shiksha Abhiyan Authority Punjab on or before 21.06.2017 by 3:00 PM. **The rates should be quoted as per Schedule of Rates given as per Annexure -1.**
- 1.2 Bidders are advised to study the Terms of Reference (TOR) carefully. Submission of Proposal shall be deemed to have been done after careful study and examination of the Term of Reference with full understanding of its implications.
- 1.3 Sealed offers should be submitted to State Project Director, Rashtriya Madhyamik Shiksha Abhiyan Authority Punjab, Sikhsha Bhawan, Punjab School Education Board, Block-E, 5th Floor, SAS Nagar not later than the last date and time of submission.
- 1.4 Validity of the bid: 90 days from the date of opening of RFPs.
- 1.5 Schedule for Completion and Submission of Report: On or before 15 August, 2017

Note: The Rashtriya Madhyamik Shiksha Abhiyan Authority shall not be responsible for any postal delay about non-receipt/non delivery of the documents.

2.0 BACKGROUND

This scheme was launched in March, 2009 with the objective to enhance access to secondary education and to improve its quality. It is envisaged to achieve an enrolment rate of 75% from 52.26% in 2005-06 at secondary stage within 5 years of implementation of the scheme by providing a secondary school within a reasonable distance of any habitation. The other objectives include improving quality of education imparted at secondary level through making all secondary schools conform to prescribed norms, removing gender, socio-economic and disability barriers, providing universal access to secondary level education by 2017, i.e., by the end of 12th Five Year Plan and achieving universal retention by 2020. With this objective, the RMSA Society for the implementation of Rashtriya Madhyamik Shiksha Programme has been registered under Societies Registration Act 1960 in the State of Punjab. It has been named as Rashtriya Madhyamik Shiksha Abhiyan Authority, Punjab. Date of Notification of RMSA Society, Punjab : 29 January, 2009.

3.0 OBJECTIVES

The objectives of the statutory audit for the financial year 2017-16 is to seek a professional opinion on the financial statement of Rashtriya Madhyamik Shiksha Abhiyan Programme for the financial year 2017-18 and to ensure that funds received and expenditure incurred under Project activities are in accordance with the laid down financial regulations, prescribed Procurement procedures, and other orders issued from time to time as well as to ensure proper maintenance of books of accounts and other relevant documents at all levels.

4.0 SCOPE OF WORK

Expenditure is incurred against various activities approved in the Annual Work Plan & Budget from funds released by the Government of India and the State Government covering the programme cost. A statement of expenditure based on actual amount spent under various interventions is sent to Government of India. The C.A. firm is required 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:

- (a) All funds have been used in accordance with the condition of the relevant financial norms and financial regulations with due attention to economy and efficiency, and only for the purpose for which the financing was provided.
- (b) Generally accepted accounting principles are followed by all entities who are authorised to incur expenditure under RMSA.
- (c) Goods, works and services financed have been procured in accordance with relevant provisions of the Procurement Procedure prescribed for the purpose. Proper documents, namely, purchase orders, RFP documents, invoices, vouchers, receipts, pay bills, TA bills etc. are maintained and linked to the transactions and retained till the end of the Programme.
- (d) All necessary supporting documents, records and accounts have been kept in respect of all programme 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.

(e) Expenditure incurred under RMSA is strictly in accordance with the financial norms prescribed in the RMSA framework or any other clarifications issued from time to time. The expenditure statements / financial statements included in the statement of expenditure of the relevant period represent a true and fair view of implementation and operations of the programme at the end of the financial year and of resources and expenditure for the year ended on that date.

(f) Expenditure is incurred with reference to the budget allocation approved by the PAB. In case the budget allocation is exceeded proper re-appropriation duly approved by the competent authority has been obtained. The CA should point out expenditures activity wise that exceeded the budget allocation.

(g) RMSA funds are used efficiently and economically to the purpose for which they are intended.

(h) Reconciliation of Bank Statements and accounts is regularly carried out on a monthly basis.

(i) The C.A. firm appointed for the audit should also look into the position of audit compliance of previous audit objections raised, if any. The audit report should include a separate Para in this regard.

(j) The C.A. firm appointed for the audit should be required to give Audit Certificate, utilization certificate and any other certificate required from time to time.

(k) The audit should cover the accounts of State Implementing Society, all district project offices & In addition the 100% audit of 3464 schools.

- (1) The Audit will include (Integrated Plan) RMSA, Girls Hostel, IEDSS, ICT, Vocational Education and Model School (School wise for 21 schools in State, Urdu Teacher and Strengthening of 162 Senior Secondary and opening of two Meritorious schools.

Note 1:- Rashtriya Madhyamik Shiksha Abhiyan Authority reserves the right to cancel any or all the bids without giving any reason whatsoever.

4.1 OUTPUTS THAT WILL BE REQUIRED FROM THE

AUDITOR

On completion of audit, firm the Chartered Accountant firm so appointed should submit the following:-

1. Component-wise Income and Expenditure statements of SPO, all 22 DPOs including therein Income and Expenditure of their respective DIET, GISTC & Schools.
2. Consolidated component-wise Income and Expenditure statement for project as a whole.
3. Components-wise Receipts and Payments account separately for SPO, 22 DPOs and 17 DIETs.
4. Consolidated component-wise Receipts and Payments account for project as a whole.
5. Consolidated Balance Sheet, with details of all schedules components wise and level wise and Annual Consolidated Financial Statement (Annex-XVIII), Procurement audit certificate & FMR-I, II, & III.
6. Utilization Certificates (UCs) separately for State Project Office and for all 22 Districts including therein utilization at their respective DIET, GISTC and Schools in the prescribed format.
7. Consolidated Utilization Certificate for project as a whole in a prescribed format.
8. Bank Reconciliation Statement separately for State Project Office, 22 DPOs and 17 DIETs.
9. Report on all discrepancies noticed in the financial accounts and procurement procedure.
10. **Failure to complete audit work in time bound manner and not upto mark will entail forfeiture of entire audit fees, performance security and imposition of legal action.**
11. Any other item noticed by RMSA Society.

Signature of the Bidder (with Seal)

4.2 GENERAL

Auditor would be given access to all Books of Accounts, Procurement documents, Legal documents, Sanction letters of GOI and State Govt and all other documents and information which they think necessary for the purpose of audit. The auditors may make specific observations with respect to the efficiency of financial procedure, the accounting system and in general, the administration and management of the organization.

4.3 AUDIT JOB ALLOCATION

Firm(s) appointed as the statutory auditors of Rashtriya Madhyamik Shiksha Abhiyan Authority, Punjab for financial year 2017-18 would be allotted assignment as under:-

22 Districts comprising of respective DPOs, DIETs, Schools & GISTCs, State Project Office (SPO), and Consolidation of report for State as a whole.

5.0 PROGRAMME FINANCIAL STATEMENTS

Programme Financial Statements should include:

- (a) A summary of funds received from Government of India and State Government separately;
- (b) Any other receipt accruing separately;
- (c) A summary of expenditure shown under the main programme heading both for the current fiscal year and accumulated to date; and
- (d) A Balance Sheet showing accumulated funds of the programme, bank balances, other assets of the programme, and liabilities, if any.
- (e) Utilization Certificate

6.0 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 should be received by the State Implementing Society not later than (three to four) months after the end of the accounting period to which the audit refers. The auditor should submit the report to SPD of the Society well in advance who will take further action to have two copies of the Audit of Accounts and report forwarded to Government of India.

7.0 MANAGEMENT LETTER

In addition to the audit reports, the auditor will prepare a "management letter", in which the auditor will:

- (a) Give comments and observations on the accounting records, systems, and internal controls that were examined during the course of the audit;
- (b) Identify specific deficiencies and areas of weakness in systems and internal controls and make recommendations for their improvement;
- (c) 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;
- (d) Communicate matters that have come to the attention during the audit which might have a significant impact on the implementation of the programme; and
- (e) Bring to the Implementing Agencies' attention any other matters that the auditor considers pertinent.

8.0 KEY PERSONNEL

The key personnel in the audit team, their minimum qualifications, and their anticipated inputs are indicated below:-

(a) The audit team should be led a Chartered Accountant with a minimum 5 years experience in audit.

(b) The audit team should include sufficient number of appropriate staff (Articles/Audit Clerks and other audit staff), commensurate with the size and scope of the assignment.

9.0 BIDDERS QUALIFICATIONS

(i) The Chartered Accountant firm must be on the panel of Comptroller and Auditor General of India (CAG) and should attach with the bid a proof thereof .

(ii) The bidder shall supply the following documents alongwith the bid :-

1. Detail about the Firm as per Annexure -2.
2. Undertaking as per Annexure - 3,
3. Annexure 3(A) - Detail of Partners
4. Annexure 3(B) - Particulars of Branches
5. Annexure 3(C) - Details of internal audit work / any other accounting work of Public Sector Undertaking in hand with the firm

10.0 SUBMISSION OF REFERENCE FOR PROPOSAL

1. The Technical Bid should be filled in original and should be sealed in a separate cover. The Technical bid should be super scribed as "**Technical Bid - Envelope A**" and put in the main cover. The Bidder should put his seal and sign on all pages (serially numbered) of the Technical bid.

2. The Commercial Bid in the prescribed format should be filled in original in a separate cover. The Commercial Bid should be super scribed as "**Commercial Bid - Envelope B**" The Bidder should put his seal and sign on all pages (serially numbered) of the Commercial Bid.

3. The bidder or a person/persons duly authorized by the bidder shall affix the bid with his seal. All pages of the bid, where signature required is not mentioned, shall be initialed by the bidder with his seal, except un-amended, printed literature.

4. The Bidder is expected to carefully examine all instructions, forms, terms and specifications in the Bid Document. Failure to furnish all

Signature of the Bidder (with Seal)

information required in the Bid Document or submission of a bid not substantially responsive to the Bid Document in every respect will be at the Bidder's risk and may result in the rejection of the bid.

5. Clarification regarding Bid Document: A prospective Bidder requiring any clarification of the Bid Document may contact the office of the Society personally. The Society will try to respond to the query there and then. However, submission of request for clarification will not entitle the Bidder for any extension of time in submission of the Bid Document.

10.1 AMENDMENTS IN THE BID DOCUMENT.

1. At any time up to the last date for receipt of bids, the Rashtriya Madhyamik Shiksha Abhiyan Authority may, for any reason, whether at its own initiative or in response to a clarification requested by a prospective Bidder, modify the Bid Document by an amendment.

2. The amendment will be notified by general advertisement or through letter or Email to the prospective Bidder/Bidders who have received the Bid Documents and the same will be binding on them.

3. In order to afford prospective Bidder/Bidders reasonable time, or otherwise for any other reason, in which to take the amendment into account in preparing their bids, the Rashtriya Madhyamik Shiksha Abhiyan Authority may, at its discretion, extend the last date for the receipt of Bids.

11.0 PAYMENT TERMS

50% of audit fees within 15 days of the receipt of Audit Report and all other related documents and balance audit fees shall be paid on confirmation of utilization certificate of the society by the Govt. of India.

TA/DA & AUDIT FEE

- A fixed traveling allowance of Rs. 7.00 per Km. (car) will be provided subject to submission of actual bill with the SPO Mohali.
- A fixed dearness allowance and hotel accommodation charges will be given as below:-

(Amount in Rs.)

Category	Dearness allowance (per day)	Hotel accommodation (per day)*
Qualified C.A	300/-	900/-
Non-qualified C.A	195/-	675/-

* Subject to submission of original bills with the State Project of Rashtriya Madhyamik Shiksha Abhiyan Authority Punjab.

12.0 PERFORMANCE GUARANTEE (PG)

1. The successful bidder will have to deposit a performance guarantee for an amount equivalent to 10 % of the contract value in favour of State Project Director, Rashtriya Madhyamik Shiksha Abhiyan Authority, Punjab in the shape of Demand Draft/FDR/Bank Guarantee within 7 days of the issuance of LOI/Order. The PG would be valid at least 30 days from the date of expiry of defect liability period or the guarantee/warranty period, failing which the LOI/order shall be withdrawn at the discretion of the RMSA Authority and the Performance Guarantee of the bidder shall be forfeited and the work will be allotted to the next bidder.

13.0 PENALTY

1. In case the work is not completed by the specified date or any extension thereof, Penalty 0.5% (zero point five percent) of the order value or part thereof of the incomplete portion of the assignment for each calendar week of delay shall be recovered from the bills. However, the total penalty shall not exceed 10% (ten percent) of the total value of the work.

2. The penalty will be calculated on weekly basis. In case the delay exceeds one month, the order/contract will be liable to be cancelled along with forfeiture of bank guarantee and recovery of liquidated damages.

3. The above provision is notwithstanding the right of the Rashtriya Madhyamik Shiksha Abhiyan Authority to get the work executed at the risk and cost of the Bidder and to avail of other remedies/provisions laid down in the terms of bid/contract.

14.0 TERMINATION FOR DEFAULT:

1. The Rashtriya Madhyamik Shiksha Abhiyan Authority may, without prejudice, to any other remedy for breach of contract, by written notice of default sent to the Bidder, terminate the contract in whole or in part. if:
2. The qualified Bidder fails to deliver any or all of the obligations within the time period (s) specified in the contract, or any extension thereof granted by the Rashtriya Madhyamik Shiksha Abhiyan Authority.
3. The qualified Bidder fails to perform any of the obligation(s) under the contract
4. The qualified Bidder becomes bankrupt or otherwise insolvent, provided that such termination will not prejudice or effect any right of action or remedy which has accrued to the Rashtriya Madhyamik Shiksha Abhiyan Authority.

15.0 FORCE MAJEURE:

1. Notwithstanding the provisions of the TOR, the Bidder shall not be liable for forfeiture of its performance security, liquidated damages or termination for default, if and to the extent that, its delay in performance or failure to perform its obligations under the contract is the result of an event of Force Majeure.
2. For the purposes of this Clause, 'Force Majeure' means an event beyond the control of the Bidder like acts of the Government of Punjab/ Rashtriya Madhyamik Shiksha Abhiyan Authority either in its sovereign or contractual capacity, war or revolution, fire, floods, epidemics, quarantine restrictions and freight embargoes.
3. If a Force Majeure situation arises, the qualified Bidder shall promptly notify the Rashtriya Madhyamik Shiksha Abhiyan Authority in writing of such a condition and the cause thereof. Unless otherwise directed by the Sarva Shiksha Abhiyan Authority in writing, the Bidder shall continue to perform its obligations under the contract as far as reasonably practical, and shall seek all reasonable alternative means for performance not prevented by the Force Majeure event. The Sarva Shiksha Abhiyan Authority may terminate this contract, by giving a written notice of minimum 15 days to the Bidder, if as a result of Force Majeure, the Bidder is unable to perform a material portion of the services for a period of more than 30 days.

16.0 STANDARD OF PERFORMANCE

1. The qualified Bidder shall carry out the services and carry out its obligations under the contract with due diligence, efficiency and economy in accordance with generally accepted norms techniques and practices used in the industry. The Bidder/ bidders shall also adhere to professional standards recognized by international professional bodies. The Bidder/ bidders shall employ appropriate advance technology and safe and effective equipment, machinery, material and methods. The Bidder/Bidders shall always act in respect of any matter relating to this contract, as faithful advisors to the Authority and shall, at all times support and safeguard the Authority legitimate interests in any dealings with the third party.

17.0 ARBITRATION

1. All disputes, differences, claims and demands arising under or pursuant to or touching the contract shall be referred to the sole arbitrator to be appointed by the Principal Secretary School Education, Government of Punjab This is notwithstanding the fact that the sole arbitrator may be connected in any manner with the official process of finalizing the Contract. The award of the sole arbitrator shall be final and binding on both the parties under the provisions of the Arbitration and Conciliation Act, 1996 or by statutory modification re-enactment thereof for the time being in force. Such arbitration shall be held at Mohali.

18.0 JURISDICTION

1. In all matters and disputes arising hereunder the appropriate Courts at Mohali alone shall have jurisdiction to entertain and try them.

19.0 CONFIDENTIALITY:

1. The Bidder (s) and their personnel shall not, either during the term or after expiry of this contract, disclose any proprietary or confidential information relating to the services, contract or the Rashtriya Madhyamik Shiksha Abhiyan Authority business or operations without the prior written consent of the Society.

20.0 ALLOCATION OF WORK

1. The work can be split between more than one bidders. In such a case, (based on the lowest quoted rates) the Bid Evaluation Committee will decide a benchmark Price and the short listed bidders will have to match the so decided benchmark price.

21.0 OTHER TERMS AND CONDITIONS

1. The bidder shall not assign, in whole or in part, its rights and obligations to perform under this Contract to a third party, directly or indirectly.
2. Bidder shall not work in association with some other party to meet the conditions.
3. No bidder shall be allowed to withdraw his RFP after its opening.
4. All statutory obligations / liabilities like Salary, ESI, and PF as per labour laws for manpower employed will be the sole responsibility of the Bidder and he shall submit proof of payment thereof every month
5. The Rastriya Madhyamik Shiksha Abhiyan Authority Punjab will not be in any way responsible for any statutory obligation in respect of the staff deployed for the purpose
6. The Rashtriya Madhyamik Shiksha Abhiyan Authority Punjab reserves the right to carry out the capability assessment of the Bidder. The Society's decision shall be final in this regard.
7. The successful bidder will have to deliver and shall receive payments according to the time schedule and terms agreed upon in the contract.
8. All payments will be subjected to tax deduction at source as applicable at the prevailing tax rates.
9. The Bidder or a person/persons duly authorized by the Bidder shall sign the Financial bid with his seal. All pages of the bid, where signature required is not mentioned, shall be initialed by the Bidder with his seal.
10. The consequent upon acceptance of Bid, the RFP Document will be deemed to be converted into Contract Agreement.

**SCHEDULE OF RATES
(FINANCIAL BID)**

Lump sum audit fees (excluding service tax)

Name of the firm	Membership Number	Audit fees for One DPO, DIET, GISTC	SPO	Consolidation Job	Total Audit fees

Bids not received in the specified format or conditioned bids would entail rejection without any correspondence to be dealt in this regard by this office.

Signature of the Bidder (with Seal)

**Detail of Chartered Accountant firms for the Statutory Audit assignment
of Sarva Shiksha Abhiyan Authority Punjab for the financial year: 2017-18**

1. (a) Name of the firm (in Capital letters) _____
 (b) Address of the Head Office _____
 (Please also give telephone no. and _____
 E-mail address) _____
 c) PAN No. of the firm _____
2. ICAI Registration No. _____ Region Name _____ Region Code No. _____
3. (a) Date of constitution of the firm: _____
 (b) Date since when the firms has a full time FCA _____
4. Number of Full-Time Partners in a firm as on 1-1-2017 _____
 (Please fill up **Annex-A**)
5. Number of Part time Partners if any, as on 1-1-2017 _____
6. Number of Full Time Chartered Accountant Employees as on 1-1-2017 _____
7. Number of Audit staff employed full-time with the firm
 - a) Articles/Audit Clerks _____
 - b) Other Audit Staff (with knowledge of book _____
 Keeping and accountancy)
 - c) Other Professional Staff (Please specify) _____
- (ii) Number of Branches (Please fill up **Annex-B**) _____
- (iii) Whether the firm is engaged in any Statutory/Internal/Concurrent
 Audit of any Govt. Companies/Corporations etc. Yes/No
 If yes, details may be given "**Annex-C**".
- (iv) Whether the firm is implementing quality control Policies and
 Procedures designed to ensure that all audit are conducted in Yes/No
 Accordance with Statement on Standard Auditing Practices (SAP 17)
 (If yes, a brief note on the procedure adopted is to be given)
- (v) Whether there is any court/arbitration/any other legal case against
 the firm (If yes, give a brief note of the case indication its present status) Yes/No

Undertaking

I/We the sole proprietor/following partners of M/s. _____,
Chartered Accountant do hereby jointly and severally verify and declare –

- (i) that the particulars given are complete and correct and that if any of the statements made or the information so furnished in the application form is later found not correct or false or there has been suppression of material information, the firm would not only stand disqualified from allotment but would be liable for disciplinary action under the Chartered Accountants Act, 1949 and the regulations framed there under;
- (ii) that the firm, proprietor or partners has not been debarred or cautioned by ICAI during the last three years, (if debarred, give details);
- (iii) that individually we are not engaged in practice otherwise or in any other activity which would be deemed to be in practice under section 2 (2) of the Chartered Accountant Act, 1949;
- (iv) that the firm, proprietor or partner has been empanelled by the Comptroller & Auditor General of India.
- (v) that the constitution of the firm as on 1st January of the relevant year shown is same as that in the constitution certificate issued by the ICAI.

Sr. No.	Name of the Partner/ sole proprietor	Membership Registration No.	PAN No.	Dates of payment of the fees for the relevant year _____ A/B*	Signature of partner / sole Proprietor

(Seal of the Firm)

*A For membership
B For issue of certificate of practice
Place:
Date:
Enclosures: _____ pages

Annexure 3-A

Firm's name _____

Details of Full Time Partners / Sole Proprietor of the firm

S.No	Name of the Partner / Sole proprietor	Membership No.	Whether FCA / ACA	Date of joining the firm (full time)	Station & Region where residing at present	Whether acknowledgement of Income Tax Return for the relevant year ----- attached Yes / No	Whether has ISA (Information systems Audit / CISA or any other equivalent qualification (specify the qualification)*

* If yes, please attach a copy of the certificate

Signature of the Bidder (with Seal)

Annexure 3-B

Particulars of Branches (including foreign branches, if any)

S.No	Station at which located	Complete address with PIN Code & Telephone No.	Name of the partner incharge of the branch	Date of opening of the branch	Region	Whether included in last year application (Yes / No)

Annexure 3-C

Details of internal audit work / any other accounting work of Public Sector Undertaking in hand with the firm

S.No	Name of the PSU/ Unit	Nature of assignment	Year for which appointed