

# **Jharkhand Industrial Area Development Authority (JIADA)**

**(A Govt. of Jharkhand Undertaking)**

**Regd. Off:** 3<sup>rd</sup> floor, JIADA building, Namkum Industrial Area, Namkum,  
Ranchi, Jharkhand – 834010

[E-mail-mdjiada@gmail.com](mailto:E-mail-mdjiada@gmail.com), [web-jiada.co.in](http://web-jiada.co.in)



## **REQUEST FOR PROPOSAL (RFP)**

**FOR**

**APPOINTMENT OF A CHARTERED ACCOUNTANT FIRM HAVING OFFICE IN JHARKHAND FOR INTERNAL AUDIT OF JIADA AND ITS REGIONAL OFFICES FOR FINANCIAL YEAR(S) 2016-17 TO 2021-22.**

**Jharkhand Industrial Area Development Authority (JIADA)** is a statutory body incorporated under an Act of the State Legislature for the promotion and development of industries in the State of Jharkhand. JIADA is an apex body created for the overall guidance and coordination of four authorities viz, JIADA Ranchi, JIADA Jamshedpur, JIADA Bokaro and JIADA Deoghar. Now JIADA functions as an apex body with its headquarter at Ranchi and it has four regional units viz., JIADA, Ranchi Region/ Bokaro Region/ Adityapur Region and Santhal Pargana Region which owns, manages and regulate industrial estates located within their respective jurisdictions.

### **SCOPE OF WORK**

JIADA now intends to appoint a reputed firm of Chartered Accountants for conducting an internal audit of JIADA as well as its four regional units viz., JIADA, Ranchi Region/ Bokaro Region/ Adityapur Region and Santhal Pargana Region for financial years 2016-17 to 2021-22 as per the scope of work detailed below. Application Form/RFP should be submitted by the interested CA firm in the prescribed form as specified in Annexure “A” with supporting documents and Financial Bid in Annexure- “B”.

Detailed scope of work:

#### **Allotment of Land**

- i. To assess the terms and conditions of allotment as outlined for allotment of land has been followed in each case.
- ii. To see the process adopted in the evaluation of bids during the allocation of land.
- iii. To examine if the laid down parameters were duly followed during the allotment of land.

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- iv. To examine the aspects of post allotment of plots, and if there was non-compliance of the terms and conditions for allotment vis-à-vis permission to transfer, the exit of key members from the project, sub-division of plots, Payment related issues, Grant of mortgage permission etc.

### **Revenue:**

- i. Report on revenue leakage, if any.
- ii. Review and report that, invoices for various services have been raised as per agreement on a timely basis and Service Initiation Form, interest income and statutory deductions have been made according to guidelines.

### **Expenses:**

Internal Auditors to report on the following points:-

- i. Review of internal checks and control procedures with an objective to assess their adequacy, strength and necessary approvals in respect of:
  - Passing and payments of establishment bills viz. salary, TA/ LTC, Medical and local conveyance, staff lease and office rent.
  - Payment for procurement of goods and services
  - Contractor / Suppliers bills/Vendor Payment on Online Portal or offline mode.
  - Consultancy fees bills.
  - Staff advances.
  - Capital Expenditure
- ii. Vouching of receipts, payments and journal vouchers for proper allocation, head classification, proper supporting documents, authentication and accounting.
- iii. Review payroll of employees, leave records, attendance registers etc. and report deficiencies if any.
- iv. Review the applications of the tendering system and examine various contracts awarded, as per applicable guidelines/rules.
- v. Review and confirm that all the expenses are booked as per various applicable accounting standards issued by the Institute of Chartered Accountants of India.

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- vi. Review and confirm that no item of revenue nature has been capitalized and also that no item of capital nature has been accounted for as revenue

### **Statutory Compliances:**

Internal Auditors is to review and report on following:

- i. **TDS:** Whether Income Tax deduction & Tax collection at source is made in all cases, as applicable under the Income Tax Act-1961, at prescribed rates and that TDS deposits are being made within prescribed time.
- ii. **GST:**
  - GST, including RCM mechanism, GST-TDS, as and where applicable has been charged in all cases, as applicable under the GST Rules, at prescribed rates and deposits are being made within the prescribed time and whether input GST has been properly accounted for and claimed.
  - To report that books of Account reconcile with various returns and data uploaded on GST/ TDS portal etc.
  - Whether compliances according to new GST rules like e-invoicing are made timely.
- iii. Contribution towards Provident Fund, ESIC has been properly deducted and deposited within prescribed time.
- iv. All statutory returns have been filed including compliances required under companies Act-2013 have been made with respective authorities in time. If not report the deficiencies.
- v. Estimation of income and expenses and TDS has been correctly reported.
- vi. Verify the working for claiming deduction as per Income Tax Act, 1961.
- vii. Assistance at the time of Statutory Audit/ Govt. Audit as required.
- viii. Appropriate approvals are obtained and necessary resolutions are passed and kept on records in regards to related party transaction/ inter-corporate deposit /loan and advance given and taken and any other matter.
- ix. Suggest measures to rectify weakness identified by the Internal Auditor, Statutory Auditor, CAG, other consultants.

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## **Reconciliation:**

- i. Review Reconciliation Statement of Income earned and of all the Regional Offices and Head Office through Online/Offline Portal concerning the amount received in PD/Bank Account.
- ii. Review and Reconciliation of Interest earned on FDR and report on same.
- iii. Verification of Bank reconciliation and report on same.
- iv. Verifying Balance sheet and Profit & Loss Account as per applicable accounting standard, Company Act and other applicable guidelines.
- v. Review and verify the details, and procedure for the allotment of land to new industrial units. Also verify whether prescribed rates have been charged or not in relation to land premium, lease rent, maintenance charges etc.
- vi. To report on reconciliation of books of accounts with other accounting and financial software if any as maintained by the Company.
- vii. Review and verify the industrial unit transfer cases and report any discrepancies, if found.
- viii. Verify reconciliation statement of Inter-corporate transactions and report differences, if any.

## **Additional Review**

- a. Review the RFP Procedure & processes in the respective departments where procurement activity takes place – end-to-end verification where values exceed INR.5 lakhs and sample verification in other cases.
- b. Review the workflow and current systems & processes and identify opportunities for process enhancements/optimization in the areas covered under audit
- c. Suggesting cost savings measures.
- d. Ensure that assets and interests are safeguarded from fraud, deter fraudsters and possibly identify fraud.

## **MANDATORY ELIGIBILITY CRITERIA**

1. The applicant CA firm should be empaneled with the Comptroller and Auditor General of India (C&AG). [Last empanelment certificate required]

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2. The Bidder firm should have a minimum experience of five years as a practicing Firm/LLPs in India and should have a head office or branch office in Jharkhand, conducting assignments of Internal audit of PSU/ Government undertaking/ Authority/ Organization. Details of Audit experience should be given in the below-prescribed format.

Name of the area/sector	Name of the Company/ body audited	1) Government Authorities 2) PSU's	Year of audit e.g. 2016-17 2017-18 2018-19 2019-20 2020-21	Nature of Assignment

3. The bidder should have an average turnover of INR.1 (One) crore in the last three Financial Year 2018-19, 2019-20, and 2020-21.

Financial Years	2018-19	2019-20	2020-21
Annual Gross Receipts (in INR Lakhs) excluding GST			

4. The Bidder must have at least 5 Chartered Accountants associated with the firm/LLPs as per the ICAI certificate.
5. The Bidder firm should have experience in doing internal audit/statutory audits of central government/state government/Central or State PSU.
6. No partner or relative of a partner of Bidder firm should be interested directly or indirectly in any industrial unit established within the command area of JIADA or its regional offices. An undertaking for this need to be provided by the applicant.
7. The Bidder firm should be registered with Income Tax and GST Authority. GST & PAN should be submitted.
8. The Bidder firm should give an undertaking that all information obtained during compilation/audit work shall be kept confidential and shall not be disclosed without written permission of JIADA or its regional office head.
9. The Bidder should not have been blacklisted from any State/Central Government department or Central / State PSU/ Authority as on the bid submission date. Self-declaration regarding the non-blacklisting of the firm should be submitted (Annexure-C).
10. C&AG empanelment letter along with eligibility for conducting audits of the CA Firm is a must. The Bidders is required to attach empanelment Certificate.

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11. The bidder will have to submit declaration regarding pending court cases/ arbitration cases/ any other cases.

### TIME PERIOD

The internal audit work shall be carried out under the supervision of qualified Chartered Accountants and the entire work should be completed year-wise within twelve days of the letter of appointment. In other words, for the year 2016-17 within twelve days, for the year 2017-18 within the next twelve days of completion of the preceding year work and so on. Quality of work and timely completion of assignment is the key factor for the evaluation of the performance of the firm. Before submission of the final audit report, the CA firm shall discuss all their queries with the respective Office Accounts Department and Administrative Head and then finalize and submit their report. Interested firms possessing requisite qualifications and experience as above mentioned should submit their application together with requisite enclosures within fifteen days of publication of this advertisement to **the Secretary, JIADA, JIADA building, P.O. Namkum, Ranchi – 834 010.**

JIADA reserves the right to discontinue the services of Chartered Accountant Firm in the event their services are evaluated as unsatisfactory at any time during the period of contract by giving 15 days' notice period.

### DELIVERABLES, TIMELINE & PAYMENT

The project shall be completed within a period of 90 days from the commencement date. The timeline for milestones/deliverables identified shall be as follows:

Sl. No.	Milestones/Deliverables	Timelines (from the date of signing of the contract, T)	Payments
1.	Audit Report For 2016-17	T + 12 Days	15% of the total contract value
2.	Audit Report For 2017-18	T + 24 Days	Additional 15% of the total contract value
3.	Audit Report For 2018-19	T + 36 Days	Additional 15% of the total contract value

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4.	Audit Report For 2019-20	T + 48 Days	Additional 15% of the total contract value
5.	Audit Report For 2020-21	T + 60 days	Additional 15% of the total contract value
6.	Audit Report For 2021-22	T + 72 Days	Additional 15% of the total contract value
7.	Consolidated Report for 2016-22	T + 90 Days	Additional 10% of the total contract value

The payments shall be made to the Auditor Firm based on the above-mentioned timeline e.g. The First payment of 15% of the contract value will be paid after the submission of the Audit Report for 2016-17, the Second payment of additional payment will be made after the completion of the Audit Report for 2017-18 and so on.

JIADA reserves the right to deduct an amount of 1% from the bill for each day delayed in providing of services. The decision of JIADA will be final in this regard. Eg. If Audit Report For 2016-17 is submitted on T+14 days, then 2% of the total contract value amount will be penalized to the chartered accountant audit firm. Penalty for delayed submission of all yearly and consolidated reports will work in similar ways.

The Chartered Accountant Firm is required to travel to the regional centers, do all required verifications, analyze the data, develop a better understanding of the Authority, and any other significant assessments necessary to effectively carry out the required scope of work.

### **CONDITIONS OF CONTRACT**

- i. The RFP must be submitted in the prescribed format given in the attachment. Only the RFP in the prescribed format accompanied by all requisite documents would be considered
- ii. The CA Firm shall be responsible for payment of taxes, fees, surcharge etc. as applicable for the same. The CA Firm shall submit quarterly invoices with documentary proofs of performance of services for the Authority's considerations
- iii. Joint Ventures are not allowed



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- iv. The Bidder should employ at least one (1) Chartered Accountant and one (1) CA Intermediate for this assignment
- v. The CA Firm shall not adopt any coercive practices or avail any services through a particular source or by any specific means
- vi. If in the view of the JIADA the performance of the CA Firm is not satisfactory, or if it has failed to serve the desired objectives, the Authority, may at its sole discretion, terminate in writing the engagement of the Consultant by giving 15 Days' notice period
- vii. Joint Ventures – not allowed
- viii. The Bidder firm should be willing to compile an internal audit of JIADA and/or its regional office under the supervision of one qualified CA
- ix. The Bidder firm should undertake to complete the assignment within time bound period as specified by JIADA in its advertisement
- x. The Audit Reports of the Regional Office and Head Office shall be considered officially submitted only upon receipt of an approval letter from the JIADA, indicating their acceptance of the report's content and format.
- xi. The decision/ direction of the JIADA in all matters shall be final and binding on the CA Firm
- xii. The appointment is valid only for the contract period and the CA Firm will not have any lien to the JIADA's documents, in any manner after the end of the contract period
- xiii. JIADA reserves the right to modify the scope of work at any point during the contract period with mutual consent from the consultant firm
- xiv. JIADA at its sole discretion reserves the right to reject the bids of any CA firm that fails to qualify the prequalification criteria
- xv. The selection of the successful bidder will be based on the qualification of eligibility criteria and the lowest cost of the Bid
- xvi. The internal audit shall commence within 07 days from the date of use of the appointment order
- xvii. If auditors quit before their engagement ends, one month's notice will be needed to provide to the JIADA authority
- xviii. JIADA reserves the right to deduct an amount from the bill as may be considered reasonable for unsatisfactory services in providing of services. The decision of JIADA will be final in this regard



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- xix. In case of non-performance or delay in performance of duty from the auditors, JIADA reserves the right to deduct penalties from the Audit Firm's payment [As referred in 'Deliverables, Timeline & Payment' Section]

### **SELECTION PROCESS**

JIADA has adopted Least Cost Based selection process (collectively the "Selection Process") in evaluating the Proposals comprising eligibility and price bids to be submitted on Proposal Due Date. In the first stage, evaluation of eligibility criteria's will be carried out as per the supporting documents specified in the '**ELIGIBILITY CRITERIA**' section and filled form of '**Annexure- A**'. In the second stage, a price evaluation will be carried out as per the submitted Financial Bid in **Annexure 'B'** format. Financial Bid of only those bidders will be considered who fulfill the eligibility criteria. Proposals will finally be ranked according to their price quote. The first-ranked Bidder shall be selected for award of contract (the "Selected Bidder") while the second-ranked Bidder will be kept in reserve. Preference will be given to local firms of Chartered accountants possessing/fulfilling criteria as per the 'ELIGIBILITY CRITERIA' section.

The tender shall be prepared and submitted in one SEALED ENVELOPE containing two individually sealed envelopes inside. All envelopes shall be surely sealed and shall have superscription on the cover indicating the name and reference number of the tender and the envelope number.

#### **Qualification of Eligibility Criteria**

##### **Envelope-1 (Superscripted "Envelope-1: ELIGIBILITY ")**

This envelope would consist of the following documents:

- i. The supporting documents to prove the qualification of the Tenderer as mentioned in the 'ELIGIBILITY CRITERIA' section.
- ii. It shall contain the filled format of Annexure-A.
- iii. Letter to declare that Firm is not Blacklisted (Annexure – C).
- iv. Declaration letter (Annexure – D).

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## **Financial Bid**

### **Envelope-2 (Superscripted “Envelope-2: FINANCIAL BID”)**

This envelope will contain only the filled Financial Bid as per the ‘Annexure-B’ format.

Request for Proposal (RFP) in prescribed format is to be submitted to the Secretary, JIADA, Ranchi through Registered/ Speed Post only up to February 20, 2023, 3.30 PM addressed to:

The Secretary  
JIADA, 3<sup>rd</sup> Floor  
JIADA Building  
Namkum Industrial Area  
Namkum, Ranchi  
Jharkhand-834010



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The Managing Director, JIADA reserves the right to accept or cancel any application or applications) without assigning any reason whatsoever at any stage.

Place: Ranchi

By Order of the Managing Director, JIADA

Date: January 27, 2023

Sd/-

(NAGENDRA PASWAN)  
Secretary, JIADA

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## **ANNEXURE “A”**

### **APPLICATION FOR APPOINTMENT OF A CHARTERED ACCOUNTANTS FIRM FOR CONDUCTING INTERNAL AUDIT OF JIADA AND/OR ITS REGIONAL OFFICES**

1	Name of the Firm	:	
2	Address of the Firm in Jharkhand a. b.	:	
3	Name & Address of Proprietor/ Partners with Membership No. and date of association with firm (submit details by way of Annexure)	:	
4	Firm Registration No. with ICAI	:	
5	Registration with C & AG-New Delhi	:	
5 (a)	C & AG Empanelment no. and Year (a copy to be enclosed)	:	
6	E-Mail address of Firm	:	
7	Telephone No./Mobile No.	:	
8	Income Tax Permanent Account No.	:	
9	GST Registration No.	:	
10	Date of Establishment of Firm	:	
11	Experience in audit of Central State PSU (As Statutory Audit) Internal Audit/Concurrent Audit. (Submit details by way of Annexure).	:	
12	Experience of CA firm in audit of company dealing including PSU. (use separate sheet, if required)	:	
13	Name & Address, E-Mail/Mobile No. of key personnel/proprietor/partner who will supervise audit work at JIADA	:	
14	Any other information which CA firm considers relevant in support of its candidature for empanelment	:	
15	Remarks	:	



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## ANNEXURE “B”

(On the letterhead of CA Firm)

### PROFORMA OF FINANCIAL BID

Financial bid for engagement as Internal Auditor for the financial years 2016-17 to 2021-22

Years	Particulars		
	Fees for engagement of the CA Firm	GST and any other applicable expenses	Year-wise Total Amount (In INR.)
2016-17			
2017-18			
2018-19			
2019-20			
2020-21			
2021-22			
<b>Cumulative Total Amount (In INR.)</b>			

Note:

1. The bidder will be ranked on the basis of '**Cumulative Total**' as quoted in financial bid.
2. Taxes and other statutory levies will be paid on actual basis. However, present rates of applicable taxes and levies may be indicated by the Bidder.
3. The Bidder is deemed to have thoroughly studied and examined the technical specification, important instructions and general terms and conditions of the Bid documents and fully informed as to the nature of the work mentioned in 'Scope of Work' section and conditions related to its performance.
4. No transport / TA /DA /other incidental expenses will be payable by the Department.

Date:

Place:

Signature of Partner

Name of Partner

Seal of Firm

Firm Reg. No.

Membership No.:



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## **ANNEXURE “C”**

(On the letterhead of CA Firm)

I/We the following partners of \_\_\_\_\_ Chartered Accountants  
Firm 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 of 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 regulation framed thereunder;
- (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 our Firm has not been blacklisted/barred by any Central/State Government or statutory authority or Public Sector Undertaking (PSU) or regulator as on the date of this declaration.

Signature & Seal of the Firm

Date:

Place:



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## ANNEXURE “D”

(On the letterhead of CA Firm)

## DECLARATION

I ..... Proprietor/ Partner  
of M/s ..... hereby declare that what is mentioned  
above is true to the best of my knowledge and belief. My **CHARTERED ACCOUNTANTS** firm will  
be responsible for disciplinary action in case any information is found to be untrue or false.

Date:

Name & Address of Firm

Place:

Signature

Full Name & Membership No.  
of Partner