

**OFFICE OF THE COMPTROLLER & AUDITOR GENERAL OF INDIA**  
**9, Deendayal Upadhyay Marg, New Delhi 110002**

**General Instructions**

- Chartered Accountant firms (firm) and Limited Liability Partnership firm (LLP) in the country with at least one full time FCA (Partner/Sole Proprietor) as on 1 January 2018 can apply for empanelment with the office of the CAG of India for considering for allotment of audit of Public Sector Undertakings/Statutory Corporations for the year 2018-19.
- The firms who intend to be empanelled with this office need to submit their application online from 1 January to 15 February 2018 on the website [www.saiindia.gov.in](http://www.saiindia.gov.in). It is advised to submit the application well in advance to avoid last minute rush.
- The information to be given in the application should be the position as on 1 January 2018. Firms that are already empanelled with the CAG's office need to only modify the information that is already available in the application format for changes if any, reflecting the status of such firms as on 1 January 2018.
- Firms that are seeking empanelment for the first time should provide information as on 1 January 2018.
- The information filed online in the application can be edited/modified any number of times till last date of submission.
- Please fill up e-mail ids and mobile numbers correctly as user id/password will be communicated through these modes.
- The firms are required to submit/upload scanned copies of documents while submitting the online application. A copy of these documents is also required to be sent through post/courier which should reach this office latest by **28 February 2018**. Only applications complete in all respects will be considered for empanelment. Incomplete application/documents received after the prescribed last date will not be entertained.
- All applicant firms after filing the online application form and uploading the documents will have to generate online acknowledgement number for the year 2018-19 and only firms that have generated the online acknowledgement number for the year 2018-19 will be considered for empanelment.
- The online data submitted by the CA firms should match with the updated data of the firm available with the Institute of Chartered Accountants of India showing the

position as on 1 January 2018. It may however be noted that any changes in data occurring after 1 January 2018 that lead to reduction in the rank of the applicant firm shall be taken into account.

The firms are required to furnish the following documents:

- i. Acknowledgement letter for the year 2018-19 generated after filing online application and uploading documents. (To be submitted with hard copy only).
  - ii. Statement I: Undertaking signed by the partners/sole proprietor of the firm/LLP.
  - iii. Statement II: Signatures of CA employees of the firm/LLP.
  - iv. Copy of the Income Tax return of the firm along with computation of income for the assessment year 2017-18 including distribution of income to partners.
  - v. Income tax return for the assessment year 2017-18 in respect of the partners who joined the Firm/LLP as partners in the firm/LLP after 1 April 2016 but prior to such joining, were associated as CA employees in the Firm/LLP.
  - vi. Copy of the annual accounts of the firm for the financial year 2016-17 along with schedules indicating the distribution of income among the partners.
  - vii. Statement-III Details of service tax paid by the firm/LLP for the financial year 2016-17.
  - viii. In case of CISA qualified members, self attested copy of the final CISA certificate granted by the “Information Systems Audit and Control Association”, USA and an undertaking as per Statement-IV.
  - ix. Duly filled up check list of the documents as per format. (To be placed on the top).
- The above documents should be addressed to:  
  
**Director General (Commercial),  
Office of the Comptroller & Auditor General of India,  
10, Bahadur Shah Zafar Marg,  
New Delhi-110002.**
  - On the top of the envelope containing the documents, the following should be stated:  
  
**“Application for empanelment of CA firms/LLPs with office of the CAG of India”**
  - The documents should be properly tagged and page numbered. This office owns no responsibility for loss of any documents, which are not properly tagged or sent subsequently in piecemeal.
  - A provisional panel will be made available on the website during last week of April 2018 indicating the position of empanelment and point score of the firm. Representation, if any, for clerical mistake made by the firm, in the online data only, will be accepted upto 4 May 2018. The representation will be considered on merit on case to case basis. No representation of any kind will be entertained after 4 May 2018.

- The CAG reserves the right to call for additional information.
- The decision of the Office of the CAG of India in this respect will be final.
- The information submitted by the applicant firms is subject to verification with the details to be provided by the Institute of Chartered Accountants of India and any other organization(s) as may be required. If any of the information so furnished is later found to be not correct or false or there has been suppression of material information, the firm would stand disqualified from empanelment/allotment of audit for 3 to 5 years and might also be liable for disciplinary action under the Chartered Accountants Act, 1949 and the regulations framed there-under.
- This office reserves the right to inspect the offices of the Chartered Accountant firms empanelled with this office to verify the correctness of the information furnished in the application for empanelment.
- This office reserves the right to take necessary action in case the firm refuses to take up the audit assignment without valid reason.

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