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Azadi Ka
Amrit Mahotsav



केन्द्रीय भण्डारण निगम
(भारत सरकार का उपक्रम)

CENTRAL WAREHOUSING CORPORATION
(A Govt. of India Undertaking)

जन-जन के लिए भण्डारण/Warehousing for Everyone



No. CWC/FD-CA/Accounts Circular/21-22/

Date:16-02-2023

Accounts Circular No. 71

Subject: Information to be maintained on performance of auditors.

- 1) As per section 31 of the Warehousing Corporations Act 1962, The accounts of a Warehousing Corporation shall be audited by an auditor duly qualified to act as an auditor of companies under section 226 of the Companies Act,1956(1 of 1956) and said auditor shall be appointed by the appropriate Government on the advice of the Comptroller and Auditor-General of India.
- 2) Further as per section 31(8) of the Warehousing Corporations Act 1962, the Comptroller and Auditor- General of India may, either of his own motion or on a request received in this behalf from the appropriate Government, undertake in respect of a Warehousing Corporation such audit and at such time as he may consider necessary.
- 3) Comptroller and Auditor- General of India undertakes supplementary audit of accounts of the corporation every year and as per part of such audit, C&AG obtains the information from CWC on the performance of statutory and Branch Auditors in the Performa enclosed at annexure-I. Such details need to be submitted to C&AG every year during supplementary audit of accounts of the corporation.
- 4) Therefore, Auditor performance Register/Log book shall be maintained as per annexure-II at each regional office and be provided to CO as and when required.

(Vijay Kumar Garg)
AGM (Corp. A/cs)

Distribution to:

1. All Regional Managers of CWC
2. All HODs, CWC, CO
3. All DGMs/AGMs/Managers (Sr.)/ Asstt. Managers/Accountants in Finance, Accounts & Internal Audit Wings of all ROs.

Copy for information to:

1. All GM/DGM/AGMs/Managers/(Sr.) Asstt. Managers/Accountants in Finance, Accounts & Internal Audit Cadre at CWC, Corporate Office, New Delhi.
2. Dir. (Fin.), CWC, CO, New Delhi.
3. MD, CWC, CO, New Delhi
4. GGM (Systems), CWC, CO, New Delhi to place this Circular on CWC's Website.

Annexure-I

PROFORMA ON THE PERFORMANCE OF AUDITORS OF

GOVERNMENT COMPANIES AND GOVERNMENT CONTROLLED OTHER COMPANIES

A	Basic Data											
(i)	Name of the Company/Corporation			CENTRAL WAREHOUSING CORPORATION								
(ii)	Name of the Branch/Unit of the Company /Corporation audited											
(iii)	Year of Account											
(iv)	Name of the Statutory Auditors; Joint Auditor and Branch Auditors and the partner who certified the financial statements on the behalf of the CA firm											
(v)	Name of the Partners, Chartered Accountant Employees and other Employees who actually audited the Company/ Unit and the man days deployed/spent by the Partners/CA employees on the audit											
	Name	Man days/hours spent Audit	TA/DA paid/payable (Rs.)	Out of Pocket expenses paid/payable (Rs.)								
(vi)	Audit fee and other remuneration paid/payable to the Auditors by the Company (please give separate entries for each Audit firm and each type of remuneration)											
	Name of the Statutory Auditor/ Joint Auditor/Branch Auditor	Audit fees mentioned in the Annexure II attached with appointment letter	Audit fees actually paid/ payable by the Company	Details of other remuneration/fees paid/ payable to the auditor alongwith amount thereof for the year of account								
				<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">i) Tax Audit</td> <td style="width: 20%;"></td> </tr> <tr> <td>ii) Vat Audit</td> <td></td> </tr> <tr> <td>iii) Half yearly / quarterly financial review</td> <td></td> </tr> <tr> <td>iv) Others (specifying the nature of services rendered)</td> <td></td> </tr> </table>	i) Tax Audit		ii) Vat Audit		iii) Half yearly / quarterly financial review		iv) Others (specifying the nature of services rendered)	
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ii) Vat Audit												
iii) Half yearly / quarterly financial review												
iv) Others (specifying the nature of services rendered)												

AUDITOR PERFORMANCE ATTENDANCE SHEET/LOG BOOK

Sl. No.	Name of Auditor Firm	Nature of Audit (Stat Audit/Tax Audit/GST Audit)	Name of Auditor	Partner/ Chartered accountant employee/other employee/Article assistant	Attendance			
					Date	In time	Out Time	Total Man Hours
1	M/s J K Sarawgi & Co	Statutory Audit	Mr. X	Partner	10.03.2022	11:30	17:00	07:30
2	M/s J K Sarawgi & Co	Tax Audit	Mr. Y	CA Employee				
3								
4								
5								
6								

Regional Accounts Head

Regional Manager