



TERMS OF REFERENCE

Local Liquidation Audit

Location of the Audit:	Beijing, China
审计地点:	中国, 北京
Duration of Audit:	November 01 st to November 20 th , 2023
审计期限:	2023.11.01-2023.11.15
Expected Start Date:	November 01 st 2023
预计开始时间:	2023.11.01
Submit Application to:	Nancy Chen
申请提交至:	FIN&HR Manager Handicap International Federation (France) Beijing Representative Office n.chen@hi.org
And copy to:	Ms. Vannak TOUCH
并抄送:	Regional Logistic Manager Handicap International Federation (France) Beijing Representative Office v.touch@hi.org
Application Deadline:	07 th October 2023
申请截止日期:	2023.10.07

According to the needs of our work, Handicap International Federation (France) Beijing Representative Office plans to hire one local Liquidation Audit company for annual financial accounting happened in 2023 to meet the requirements of business supervisor unit and registration management bureau.

根据我们工作的需要, 国际助残联盟(法国)北京代表处需聘请一家当地清算审计公司负责审计 2023 年发生的财务资料, 由此符合业务主管单位和登记管理机关的要求。

1. Nature of the Liquidation Audit 清算审计的性质

The auditing shall be conducted in accordance with Provisional Regulations for the Registration Administration of People-Run non-enterprise units and The Nongovernmental Nonprofit Organization Accounting System.

按照《民办非企业单位登记管理暂行条例》和《民间非营利组织会计制度》进行审计。

2. Purpose of the audit 审计目的

The purpose of liquidation audit is to confirm whether HI-representative office has carried out all liquidation activities legally, openly, and fairly, and to comprehensively clean up the liquidation assets, creditor's rights and debts, and form a liquidation report. The specific objects of liquidation audit are

the liquidation balance sheet, liquidation profit and loss statement, liquidation property distribution statement, and explanation of liquidation matters.

Another important purpose of this auditing contract is also to furnish the business supervisor unit and registration management bureau with objective proof of the proper and correct use of the funds made available to HI Beijing Representative Office – in accordance with local INGO management law – based above all on a thorough examination of all accounts. Therefore, the two above-mentioned parties hereby agree on an audit to be carried out as stated in the following.

此清算审计的目的是确认清算企业是否合法、公开、公正进行全部清算活动，对清算资产、债权债务等情况进行全面清理，形成清算报告。而清算审计的具体对象是清算资产负债表、清算损益表、清算财产分配表及清算事项说明。

本审计合同的另一个重要目的是向业务主管单位和登记管理机关提供客观证据，证明国际助残联盟北京代表处可用资金的正确使用——根据国内颁布的非政府组织管理办法——首先基于对所有账户的彻底检查。因此，上述双方特此同意按照以下规定进行审计。

3. Scope and Location of the audit 审计范围及地点

The auditing shall be conducted at the location of the Legal Holder's registered offices where the office bookkeeping is done. The auditor's assignment shall include the following tasks:

审计应在代表处簿记的法定持有人注册办事处所在地进行。审核的任务应包括以下任务：

1) To examine the accounting and income and expenditure of bank deposits during the liquidation period;

1) 审查银行存款在清算期间的核算及收支情况；

2) To examine the accounting for the recovery of HI representative office accounts receivable during the liquidation period correct, and is there any basis for the verification of bad debts and bad debts;

2) 审查应收款项在清算期收回的核算是否正确，呆账、坏账的核销有无依据；

3) To examine whether the disposal and conversion income of the physical assets of HI representative office are appropriate, and whether there are any illegal activities such as concealment, private division, or abnormal underpricing sales;

3) 审查实物资产的处置及变价收入情况是否恰当，有无隐匿、私分、非正常压价出售等违法行为；

4) To examine the facts, relevant evidence, and amount of accounts payable;

4) 审核应付款的发生事实及有关证据、数额；

5) To examine whether the reporting, verification and transfer of losses are reasonable;

5) 审查对待损失的报批、核销转账情况是否合理；

6) To examine whether the accounting basis for HI representative office mortgage assets, welfare facility assets, borrowed assets, and retrieved assets is strong and correct;

6) 审查抵押资产、福利设施资产、借入资产、取回资产的核算依据是否有力，核算是否正确；

7) To examine the time limit for the declaration of creditor's rights for institutional liquidation and whether there is any difference between the amount and the book value, whether the basis for liquidation adjustment is sufficient, and whether the overdue declaration has been dealt with in accordance with the law;

7) 审查机构清算的债权申报时间限制及金额与账面有无差异，清算调整依据是否充足，逾期未申报是否作了依法处理；

8) To examine whether the scope of expenses for HI liquidation expenses meets the standards and relevant regulations;

8) 审核清算费用的开支范围是否符合标准及有关规定；

9) To examine whether the debt accounting is legal;

9) 债务核算是否合法；

10) To examine whether the accounting of liquidation gains and losses is correct;

10) 审查清算损益的核算是否正确；

11) To examine tax payment status and tax cancellation status of the liquidation unit;

11) 清算单位纳税情况及税务注销情况；

12) To examine other audit contents required for liquidation audit.

12) 其他清算审计所需审计内容。

4. Auditor's Report 审计报告

The written audit report shall include the following:

书面审计报告应当包括下列内容：

----- Statement explaining criteria and scope as well as duration and location of the auditing conducted;

说明进行审计的标准、范围、持续时间和地点的声明；

----- Statement as to scope of the auditing with regard to Section 3 of this Terms of Reference (cf. above); statement as to deviations, if any;

经核实的收支表：显示初始余额加上获得的所有收据，以及获得的信贷利息，如果有的话，不可预见的捐赠等；根据财务报表逐项列出的付款；最终余额为合并形式；

----- Settlement statement as to correct and proper accounting;

正确和适当的会计清算报表；

5. Audit budget and Time 审计预算和时间

Task	Description	Site	Funding	Funding Body Section Code	Quantity	Unit Price	Total Budget
TA39	2023 Liquidation Audit in Local	PEKI	FB61_999	000	1	CNY10,000	CNY10,000

Auditing	Auditing period from - to	To be submitted by
Auditing and audit report	01.01.2023-31.12.2023	01.12.2023

6. Composition of application documents 申请文件的组成

The audit institutions shall provide the following documents:

审计机构需要提供以下文件：

- 1) Copy of audit company business license with company official seal
审计公司法人营业执照复印件（加盖公章）
- 2) Copy Qualification certificate of audit company with official seal
审计公司资质证明复印件（加盖公章）
- 3) Basic information of the applicant audit firm 申请机构的基本情况
- 4) Letter of authorization 授权委托书
- 5) Copy of Client's ID card with official seal
委托人身份证复印件（加盖公章）
- 6) Audit implementation plan and main arrangement 审计实施方案及主要安排
- 7) Audit project quotation with official seal 审计项目报价单（加盖公章）

Submission of Applications 提交申请

Applications can be submitted by email: n.chen@hi.org and copy to v.touch@hi.org.

申请资料可以发邮件到 n.chen@hi.org 并抄送 v.touch@hi.org

The deadline for submission of applications is 07th October 2023.

申请截止日期是 2023 年 10 月 07 日.

Validated by:

Gilles NOUZIES
Regional Director South East Asia

September 15th, 2023