

GOVERNMENT OF ASSAM
OFFICE OF THE MISSION DIRECTOR JAL JEEVAN MISSION HENGRABARI:
GUWAHATI-36.

NO. PHE-30/JJM/2020-21/T-22903

/Dtd./ 15.12.2020

EOI No.27 of 2020-21

Expression of Interest (EOI) is invited from the Chartered Accountant Firms, empanelled with C&AG for audit of (1) PHE Divisional office (2) Head office and (3) compilation of statutory Audit report received from various Chartered Accountants under Jal Jeevan Mission for the year 2020-21 for the following Accounts.

1. JJM A/C
2. Support A/C
3. NWQSM A/C

The Audit of Accounts should be done as prescribed by the Ministry of Drinking Water and Sanitation, Govt of India, under State Water and Sanitation Mission for Jal Jeevan Mission Programme for the year 2020-21..

The detailed terms of reference and prescribed format etc. are available in the Jal Jeevan Mission (JJM) website www.jjm.assam.in.

The minimum eligibility criteria shall be as follows-

The CA. Firms should have minimum 5 (five) years experience in auditing social sector program /schemes with sufficient staff to carry out the task smoothly.

The CA. Firm having prior experience of auditing NRDWP Program in PHE Department or similar social projects in other departments will be given weightage.

The Mission Director Jal Jeevan Mission , Assam reserves the right to reject any or all expression of interest without assigning any reason thereof. Expression of Interest will be received up to **15:00** hours on 06-01-2021 and must be dropped in the box kept in the office of the undersigned.

Sd/-

Additional Mission Director Jal Jeevan Mission Assam
Public Health Engineering Building
Hengrabari Guwahati-36.

Memo No. . **PHE-30/JJM/2020-21/T-22904-05**

/Dtd./ 15.12.2020

Copy to :

1. The Secretary to the Govt. of Assam, PHE Department, Assam Secretariat, Block-B, 2nd Floor, Dispur, Guwahati-6, for information. .
2. The Director, Information and Public Relation, Assam, Dispur, Guwahati-6, for favour of information and necessary action. He is requested to publish the E.O.I. in one issue of highly circulated 3 nos local news paper only.(English/Assamese/Bengali language).

Sd/-

Additional Mission Director Jal Jeevan Mission Assam ,
Public Health Engineering Building
Hengrabari Guwahati-36

**Expression of Interest for short listing Chartered Accountant Firms for the
Statutory audit of the accounts of JAL JEEVAN MISSION, Assam**

A.Prescribed Format

Status of Firm

PARTNERSHIP

SOLE PROPRIETORSHIP

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

d) CAG empanelled No.

2. ICAI Registration No.

Region Name

Region Code No.---

3. (a) Date of constitution of the firm:

(b) Date since when the firm has a full time FCA

4. **Number of Full-Time** Partners / Sole Proprietor of the firm as on 01-01-2020

(Please fill up **Annexure A-1**)

S.No	Years of Continuous association in the firm	Number of FCA	Number of ACA
(a)	Less than one year		
(b)	1 year or more but less than 5 years		
(c)	5 year or more but less than 10 years		
(d)	10 year or more but less than 15 years		
(e)	15 year or more		

5. Number of **Part-Time** Partners if any, of the firm as on 01-01-2020 (Please fill up **Annexure A-2**)

6. Number of **full time** Chartered Accountant Employees as on 01-01-2020 (Please fill up **Annexure A-3**)

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)

8. Number of Branches (Please fill up **Annexure-B**) -

9. Fees earned by the firm from April 2014 to March 2019 in respect of:

	PSU Autonomous body	Companies in Private sector	Banks
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(i) Statutory / Branch Audit / 6 monthly
Audit Review

(ii) Internal / Concurrent Audit

Total of (i) and (ii) above

10. Whether the firm is engaged in any internal/concurrent audit or any other services of any Government Companies /Corporations etc. **If yes, details may be given in Annexure 'C'**

11. Whether the firm is implementing quality control Policies and procedures designed to ensure that all audits are conducted in accordance with Statements on Standard Auditing Practices (SAP 17) **(If yes, a brief note on the procedure adopted is to be given)**

12. Whether there are any court/ arbitration/ any other legal case against the firm *(If yes, give a brief note of the case indicating its present status)*

I , on behalf of the firm, certify that the above statements are true to the best of my knowledge.

Date & Place .

Authorized Signatory

Undertaking

I/We the sole proprietor/ following partners ofChartered Accountants do hereby jointly & severely 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 Accountants Act, 1949;
- (iv) That the constitution of the firm as on 1st January of the relevant year shown in the Expression of Interest is same as that in the constitution certificate issued by the ICAI.

Sl. No .	Name of the full time partner/ sole proprietor	Membership Registration No.	PAN No	Dates of payment of the fees for the relevant year A/B *	Signature of full time partner / proprietor
2					

(Seal of the Firm)

***A For membership**

B For issue of certificate of practice

Place:

Date:

Enclosures: pages.

If yes, please attach a copy of the certificates.

Annexure A-3

Details of **full time** Chartered Accountant Employees firm (Please refer to **SI.No.6** of the Expression of Interest format)

Sl.No.	Name	Members hip No.	Whether FCA / ACA	Date of joining the firm as full time employee	Whether has ISA(Information systems Audit) /CISA or any other equivalent qualification* (Specify the qualification)	Signature of the employee

** If yes, please attach a copy of the certificate.*

Annexure A-4

Details of partners and full-time Chartered Accountant Employees of the firm included this year in Annex A-1, A-2, & A-3 above.

Sl.No.	Name	Membership No.	Whether Full Time Partner / part time partner / Full Time CA Employee

** If yes, please attach a copy of the certificate.*

Annexure B

Particulars of Branches (including foreign branches, if any)

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

Annexure C

Details of internal audit work /any other accounting work of Public Sector Undertaking in hand with the firm (Please refer to sl.no.11 of the Expression of Interest format)

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

TOR FOR STATUTORY AUDIT

1. (a) Preparation of audited statements / audit report at District level for JJM and (b) audited statements / audit report at Mission Director level for JJM A/C and Compilation of the Divisional accounts.
2. The programme guidelines are to be collected from the website of Jal Jeevan Mission, Ministry of Drinking Water and Sanitation(MoDWS) www.mdws.gov.in
3. Verification of Bank A/C statements / interest accrued etc. as per programme guidelines and reporting of the same in audit reports.
4. Verification of compliance of programme guidelines while planning/execution/supervision of the programmes and reporting of the same in the audit reports.
5. Verification of compliance of head wise / sub head wise expenditure as per programme ceiling given in the guidelines and reporting of the same in the audit reports.
6. Reconciliation of JJM/ SWSM bank account with book of accounts maintained at Division/SWSM level for JJM programmes.
7. Reconciliation of the IMIS financial entry with book of accounts maintained at Divisional /SWSM level for JJM programme.
8. Reconciliation of the programme wise receipts/expenditure amongst District/SWSM level for JJM programme.
9. Identification of wrong classification of accounting entries (error of commission / omission) and get the correct entries passed before closure of audit. .
10. Identification of outstanding advances and mention of the same in audit reports (along with the names against which advances are outstanding and since when).
11. Corrective measures adopted by JJM on the audit observations of previous year(s)
12. Analysis of the cash balances/Bank balances/ Advances at the beginning and at the closure of the financial year. .
13. A separate statement for receipt and expenditure against Grants received has to be prepared Grant-wise clearly indicating sanction No. & date.
14. Preparation of the annual statements as per CAG formats for the programme office under audit.
15. A Discussion with the Divisional Engineer/ Chief Engineer (PHE), Water, Assam is to be held before finalisation of Audit report.
16. The audit reports for each A/C to be submitted to the office of the Divisional/Chief Engineer (PHE), Water, Assam .
17. Any other accounting /audit work entrusted by Mission Director Jal Jeevan Mission, as per exigencies during the audit on mutually agreed terms and conditions.
18. For any clarification the office of the undersigned may be contacted .
[Note : Audited statements will include receipts and expenditure statement/balance sheet/Fund-Flow statement and any other statement prescribed by GoI /GoA/CAG/JJM as per programme requirements]

Mission Director Jal Jeevan Mission Assam
Public Health Engineering Building
Hengrabari Guwahati-36

I accept above ToR for conducting the Statutory audit. I understand that Jal Jeevan Mission Assam is not bound to accept any proposal or to give any reason for award, or for the rejection of any proposal.

(Authorized signatory of CA Firm)

Annexure-I

Name of the Programme : Jal Jeevan Mission

Comments on the following:

1. Cash payment by way of self cheque
2. Account No(s) of the Programme
3. Reconciliation of SWSM/JJM Accounts.
4. Observance of existing financial norms as regards
5. Suspected misappropriation / embezzlement/diversion of fund

Signature of C.A.

Annexure-II

Comments on the following

1. Bank Reconciliation
2. Verification of Cash Book with MIS
3. ATR on audit observation (Previous)
4. Discussion with concerned Head of the Office on the report
5. Re-clarification of account(if mis-clarification exists and if there is lapse of entries)

Signature of C.A.

Schedule-II (A) (Financial Bid)

FEE SCHEDULE FOR CA AUDIT JJM Account (Per Year)

Item	Rate (in Rs)
JJM Account (SWSM Level)	Rs. 25,000/-
Compilation of Divisional accounts	Rs. 4,000 per Division
JJM Account (Division Level)	Rs.20, 000.00 Per Division..

Signature of Bidder

Schedule-II (B) (Financial Bid)

FEE SCHEDULE FOR CA AUDIT JJM Support Account (Per Year)

Item	Rate (in Rs)
JJM Support Account (SWSM Level)	Rs. 10,000/-
Compilation of Divisional accounts	Rs. 2,000 per Division
JJM Support Account (Division Level)	Rs.10, 000.00 Per Division..

Signature of Bidder

Schedule-II (C) (Financial Bid)

FEE SCHEDULE FOR CA AUDIT NWQSM Account (Per Year)

Item	Rate (in Rs)
JJM NWQSM Account (SWSM Level)	Rs. 10,000/-
Compilation of Divisional accounts	Rs. 2,000 per Division
JJM NWQSM Account (Division Level)	Rs.10, 000.00 Per Division..

Signature of Bidder

For Office Use Only

Whether firm has done

- | | |
|-------------------------------|--------|
| (a) Statutory/Branch Audit | Yes/No |
| (b) Internal/Concurrent Audit | |
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Checked by

Verified by

Date updated by