

बिड दस्तावेज़ / Bid Document

बिड विवरण/Bid Details	
बिड बंद होने की तारीख/समय /Bid End Date/Time	19-01-2026 13:00:00
बिड खुलने की तारीख/समय /Bid Opening Date/Time	19-01-2026 13:30:00
बिड पेशकश वैधता (बंद होने की तारीख से)/Bid Offer Validity (From End Date)	90 (Days)
मंत्रालय/राज्य का नाम/Ministry/State Name	Jammu & Kashmir
विभाग का नाम/Department Name	Public Health Engineering (phe) Irrigation And Flood Control Department Jammu And Kashmir
संगठन का नाम/Organisation Name	Ccdu Deptt Of Phe
कार्यालय का नाम/Office Name	Mission Directorate Jal Jeevan
वस्तु श्रेणी /Item Category	Financial Audit Services - Audit report; CAG Empaneled Audit or CA Firm
अनुबंध अवधि /Contract Period	1 Year(s)
बिडर का न्यूनतम औसत वार्षिक टर्नओवर (3 वर्षों का) /Minimum Average Annual Turnover of the bidder (For 3 Years)	30 Lakh (s)
उन्हीं/समान सेवा के लिए अपेक्षित विगत अनुभव के वर्ष/Years of Past Experience Required for same/similar service	5 Year (s)
एमएसएमई के लिए अनुभव के वर्षों और टर्नओवर से छूट प्रदान की गई है/MSE Relaxation for Years of Experience and Turnover	No
स्टार्टअप के लिए अनुभव के वर्षों और टर्नओवर से छूट प्रदान की गई है /Startup Relaxation for Years of Experience and Turnover	No
विक्रेता से मांगे गए दस्तावेज़/Document required from seller	Experience Criteria,Bidder Turnover,Certificate (Requested in ATC) *In case any bidder is seeking exemption from Experience / Turnover Criteria, the supporting documents to prove his eligibility for exemption must be uploaded for evaluation by the buyer
क्या आप निविदाकारों द्वारा अपलोड किए गए दस्तावेज़ों को निविदा में भाग लेने वाले सभी निविदाकारों को दिखाना चाहते हैं? संदर्भ मेन् है/Do you want to show documents uploaded by bidders to all bidders participated in bid?	Yes (Documents submitted as part of a clarification or representation during the tender/bid process will also be displayed to other participated bidders after log in)

बिड विवरण/Bid Details

बिड लगाने की समय सीमा स्वतः नहीं बढ़ाने के लिए आवश्यक बिड की संख्या। / Minimum number of bids required to disable automatic bid extension	1
दिनों की संख्या, जिनके लिए बिड लगाने की समय-सीमा बढ़ाई जाएगी। / Number of days for which Bid would be auto-extended	3
ऑटो एक्सटेंशन अधिकतम कितनी बार किया जाना है। / Number of Auto Extension count	1
बिड से रिवर्स नीलामी सक्रिय किया/Bid to RA enabled	No
बिड का प्रकार/Type of Bid	Two Packet Bid
तकनीकी मूल्यांकन के दौरान तकनीकी स्पष्टीकरण हेतु अनुमत समय /Time allowed for Technical Clarifications during technical evaluation	2 Days
मूल्यांकन पद्धति/Evaluation Method	Total value wise evaluation
मध्यस्थता खंड/Arbitration Clause	No
सुलह खंड/Mediation Clause	No

ईएमडी विवरण/EMD Detail

एडवाइजरी बैंक/Advisory Bank	State Bank of India
ईएमडी राशि/EMD Amount	20000

ईपीबीजी विवरण /ePBG Detail

आवश्यकता/Required	No
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(a). जेम की शर्तों के अनुसार ईएमडी छूट के इच्छुक बिडर को संबंधित कटेगरी के लिए बिड के साथ वैध समर्थित दस्तावेज प्रस्तुत करने है। एमएसई कटेगरी के अंतर्गत केवल वस्तुओं के लिए विनिर्माता तथा सेवाओं के लिए सेवा प्रदाता ईएमडी से छूट के पात्र हैं। व्यापारियों को इस नीति के दायरे से बाहर रखा गया है।/EMD EXEMPTION: The bidder seeking EMD exemption, must submit the valid supporting document for the relevant category as per GeM GTC with the bid. Under MSE category, only manufacturers for goods and Service Providers for Services are eligible for exemption from EMD. Traders are excluded from the purview of this Policy.

(b).ईएमडी और संपादन जमानत राशि, जहां यह लागू होती है, लाभार्थी के पक्ष में होनी चाहिए। / EMD & Performance security should be in favour of Beneficiary, wherever it is applicable.

लाभार्थी /Beneficiary :

Accounts Officer
Mission Directorate Jal Jeevan, Public Health Engineering (PHE) Irrigation and Flood Control Department Jammu and Kashmir, CCDU Deptt of PHE,
(Pritam Chand)

बोली विभाजन लागू नहीं किया गया/ Bid splitting not applied.

एमआईआई अनुपालन/MII Compliance

एमआईआई अनुपालन/MII Compliance	Yes
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एमएसई खरीद वरीयता/MSE Purchase Preference

एमएसई खरीद वरीयता/MSE Purchase Preference	No
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1. The minimum average annual financial turnover of the bidder during the last three years, ending on 31st March of the previous financial year, should be as indicated above in the bid document. Documentary evidence in the form of certified Audited Balance Sheets of relevant periods or a certificate from the Chartered Accountant / Cost Accountant indicating the turnover details for the relevant period shall be uploaded with the bid. In case the date of constitution / incorporation of the bidder is less than 3-year-old, the average turnover in respect of the completed financial years after the date of constitution shall be taken into account for this criteria.
2. Years of Past Experience required: The bidder must have experience for number of years as indicated above in bid document (ending month of March prior to the bid opening) of providing similar type of services to any Central / State Govt Organization / PSU. Copies of relevant contracts / orders to be uploaded along with bid in support of having provided services during each of the Financial year.
3. Estimated Bid Value indicated above is being declared solely for the purpose of guidance on EMD amount and for determining the Eligibility Criteria related to Turn Over, Past Performance and Project / Past Experience etc. This has no relevance or bearing on the price to be quoted by the bidders and is also not going to have any impact on bid participation. Also this is not going to be used as a criteria in determining reasonableness of quoted prices which would be determined by the buyer based on its own assessment of reasonableness and based on competitive prices received in Bid / RA process.

अतिरिक्त योग्यता /आवश्यक डेटा/Additional Qualification/Data Required

Number of Years of firm/company's existence as per ICAI certificate:As per the scope of the work documents as enclosed with this bid. The bidder is requested to go through the same.

Number of years of experience as on date of which at least XX years should be in internal/external audit of companies, PSUs and centrally funded institutions.:As per the scope of the work documents as enclosed with this bid. The bidder is requested to go through the same.

Number of full-time partners/experienced and qualified professionals in full time employment at senior level with experience in handling similar or relevant projects:As per the scope of the work documents as enclosed with this bid. The bidder is requested to go through the same.

Number of partners/ qualified professionals in full time employment with DISA/CISA qualification:As per the scope of the work documents as enclosed with this bid. The bidder is requested to go through the same.

Number of XX fulltime CA's required and YY professional audit staff:As per the scope of the work documents as enclosed with this bid. The bidder is requested to go through the same.

This Bid is based on Least Cost Method Based Evaluation (LCS). The technical qualification parameters are:-

Parameter Name	Max Marks	Min Marks	Evaluation Document	Seller Document Required
Age of Firm	20	12	View file	Yes
No. of Partners	30	18	View file	Yes
Average Annual Turnover of last three years i.e. 2021-22, 2022-23 and 2023-24 (in Rs.)	20	12	View file	Yes
Work experience of Statutory/Concurrent Audit of State/UT/Central Govt. Organizations/Banks, with a minimum fee of Rs. 5.00 lakhs each, in last 5 years i.e. from 01.04.2020 to 31.03.2025.	30	18	View file	Yes

Total Minimum Passing Technical Marks: 60

Financial Audit Services - Audit Report; CAG Empaneled Audit Or CA Firm (1)

तकनीकी विशिष्टियाँ / Technical Specifications

विवरण/ Specification	मूल्य/ Values
कोर / Core	
Scope of Work	Audit report
Type of Financial Audit Partner	CAG Empaneled Audit or CA Firm
Type of Financial Audit	Statutory Audit
Category of Work under Financial Audit	Audit of financial statements
Type of Industries/Functions	As per scope documents enclosed
Frequency of Progress Report	As per scope documents enclosed
MIS Reporting for Financial Audit support	Yes
Frequency of MIS reporting	As per scope documents enclosed
State	NA
District	NA
एडऑन / Addon(s)	
Post Financial Audit Support	NA

क्रेता द्वारा निर्धारित न्यूनतम मूल्य/Minimum Floor Price defined by Buyer

क्रेता द्वारा निर्धारित न्यूनतम मूल्य/Minimum Floor Price defined by Buyer	No
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अतिरिक्त विशिष्टि दस्तावेज़ /Additional Specification Documents

परेषिती/रिपोर्टिंग अधिकारी /Consignees/Reporting Officer and Quantity

क्र.सं./S.N o.	परेषिती/रिपोर्टिंग अधिकारी /Consignee Reporting/Officer	पता/Address	संसाधनों की मात्रा / To be set as 1	अतिरिक्त आवश्यकता /Additional Requirement
1	Pritam Chand	180010,Jal Bhawan, near RTO Office Narwal Jammu J&K	1	N/A

क्रेता द्वारा जोड़ी गई बिड की विशेष शर्तें/Buyer Added Bid Specific Terms and Conditions

1. Generic

OPTION CLAUSE: The buyer can increase or decrease the contract quantity or contract duration up to 25 percent at the time of issue of the contract. However, once the contract is issued, contract quantity or contract duration can only be increased up to 25 percent. Bidders are bound to accept the revised quantity or duration

2. Buyer Added Bid Specific ATC

Buyer Added text based ATC clauses

The Gem bid will be processed as per the attached scope / evaluation document.

अस्वीकरण/Disclaimer

The additional terms and conditions have been incorporated by the Buyer after approval of the Competent Authority in Buyer Organization, whereby Buyer organization is solely responsible for the impact of these clauses on the bidding process, its outcome, and consequences thereof including any eccentricity / restriction arising in the bidding process due to these ATCs and due to modification of technical specifications and / or terms and conditions governing the bid. If any clause(s) is / are incorporated by the Buyer regarding following, the bid and resultant contracts shall be treated as null and void and such bids may be cancelled by GeM at any stage of bidding process without any notice:-

1. Definition of Class I and Class II suppliers in the bid not in line with the extant Order / Office Memorandum issued by DPIIT in this regard.
2. Seeking EMD submission from bidder(s), including via Additional Terms & Conditions, in contravention to exemption provided to such sellers under GeM GTC.
3. Publishing Custom / BOQ bids for items for which regular GeM categories are available without any Category item bunched with it.
4. Creating BoQ bid for single item.
5. Mentioning specific Brand or Make or Model or Manufacturer or Dealer name.
6. Mandating submission of documents in physical form as a pre-requisite to qualify bidders.
7. Floating / creation of work contracts as Custom Bids in Services.
8. Seeking sample with bid or approval of samples during bid evaluation process. (However, in bids for [attached categories](#), trials are allowed as per approved procurement policy of the buyer nodal Ministries)
9. Mandating foreign / international certifications even in case of existence of Indian Standards without specifying equivalent Indian Certification / standards.
10. Seeking experience from specific organization / department / institute only or from foreign / export

experience.

11. Creating bid for items from irrelevant categories.
12. Incorporating any clause against the MSME policy and Preference to Make in India Policy.
13. Reference of conditions published on any external site or reference to external documents/clauses.
14. Asking for any Tender fee / Bid Participation fee / Auction fee in case of Bids / Forward Auction, as the case may be.
15. Any ATC clause in contravention with GeM GTC Clause 4 (xiii)(h) will be invalid. In case of multiple L1 bidders against a service bid, the buyer shall place the Contract by selection of a bidder amongst the L-1 bidders through a Random Algorithm executed by GeM system.
16. Buyer added ATC Clauses which are in contravention of clauses defined by buyer in system generated bid template as indicated above in the Bid Details section, EMD Detail, ePBG Detail and MII and MSE Purchase Preference sections of the bid, unless otherwise allowed by GeM GTC.
17. In a category based bid, adding additional items, through buyer added additional scope of work/ additional terms and conditions/or any other document. If buyer needs more items along with the main item, the same must be added through bunching category based items or by bunching custom catalogs or bunching a BoQ with the main category based item, the same must not be done through ATC or Scope of Work.

Further, if any seller has any objection/grievance against these additional clauses or otherwise on any aspect of this bid, they can raise their representation against the same by using the Representation window provided in the bid details field in Seller dashboard after logging in as a seller within 4 days of bid publication on GeM. Buyer is duty bound to reply to all such representations and would not be allowed to open bids if he fails to reply to such representations.

All GeM Sellers/Service Providers shall ensure full compliance with all applicable labour laws, including the provisions, rules, schemes and guidelines under the four Labour Codes i.e. the Code on Wages, 2019; the Industrial Relations Code, 2020; the Occupational Safety, Health and Working Conditions Code, 2020; and the Code on Social Security, 2020 as and when notified and brought into force by the Government of India.

For all provisions of the Labour Codes that are pending operationalisation through rules, schemes or notifications, the corresponding provisions of the pre-existing labour enactments (such as The Minimum Wages Act, 1948, The Payment of Wages Act, 1936, The Payment of Bonus Act, 1965, The Equal Remuneration Act, 1976, The Payment of Gratuity Act, 1972, etc. and relevant State Rules) shall continue to remain applicable.

The Seller/ Service Providers shall, therefore, be responsible for ensuring compliance under:

- **All notified and enforceable provisions of the new Labour Codes as mentioned hereinabove; and**
- **All operative provisions of the erstwhile Labour Laws until their complete substitution.**

All obligations relating to wages, social security, safety, working conditions, industrial relations etc. and any other statutory requirements shall be strictly met by the Seller/ Service Provider. Any non-compliance shall constitute a breach of the contract and shall entitle the Buyer to take appropriate action in accordance with the contract and applicable law.

This Bid is governed by the [सामान्य नियम और शर्तें/General Terms and Conditions](#), conditions stipulated in Bid and [Service Level Agreement](#) specific to this Service as provided in the Marketplace. However in case if any condition specified in सामान्य नियम और शर्तें/General Terms and Conditions is contradicted by the conditions stipulated in Service Level Agreement, then it will over ride the conditions in the General Terms and Conditions.

जेम की सामान्य शर्तों के खंड 26 के संदर्भ में भारत के साथ भूमि सीमा साझा करने वाले देश के बिडर से खरीद पर प्रतिबंध के संबंध में भारत के साथ भूमि सीमा साझा करने वाले देश का कोई भी बिडर इस निविदा में बिड देने के लिए तभी पात्र होगा जब वह बिड देने वाला सक्षम प्राधिकारी के पास पंजीकृत हो। बिड में भाग लेते समय बिडर को इसका अनुपालन करना होगा और कोई भी गलत घोषणा किए जाने व इसका अनुपालन न करने पर अनुबंध को तत्काल समाप्त करने और कानून के अनुसार आगे की कानूनी कार्यवाई का आधार होगा।/In terms of GeM GTC clause 26 regarding Restrictions on procurement from a bidder of a country which shares a land border with India, any bidder from a country which shares a land border with India will be eligible to bid in this tender only if the bidder is registered with the Competent Authority. While participating in bid, Bidder has to undertake compliance of this and any false declaration and non-compliance of this would be a ground for immediate termination of the contract and further legal action in accordance with the laws.

---धन्यवाद/Thank You---

BIDDOCUMENT

Engagement of CAG Empanelled chartered Accountant Firm for undertaking Audit of Accounts/ Financial statements of Mission Directorate and the filed Divisions (Civil/ Mechanical) implementing Jal Jeevan Mission in the UT of J&K, for the financial year 2024-25.

1. Invitation for Proposal:

The Government of UT of J&K has set up a Mission Directorate, in the Jal Shakti Department for the purpose of implementation of Jal Jeevan Mission in the Union Territory. Mission Directorate, Jal Jeevan Mission, J&K proposes to engage CAG empanelled Chartered Accountant (CA) firms as Statutory Auditors to examine the Books of Accounts and related documents and records of JJM, J&K for the Financial Year 2024-25, the details of which are available at **Annexure-A** of this bid document. Under this assignment, this Directorate now invites proposals, complete in all respect, from the CAG empanelled CA firms to accomplish the above assignment. The Audit shall be physically conducted in the office premises of the respective Divisions and audit of Mission Directorate shall be conducted in its office premises at Jammu/Srinagar.

2. Requirement & Status of Books of Accounts of Jal Jeevan Mission (JJM), J&K:

The Books of Accounts for F.Y: 2024-25 are maintained on a daily basis both manually and in SNA-PFMS. The Statutory Audit has been completed up to Financial Year 2023-24.

3. The Audit Fees:

The estimated budget for the Audit Fees to be paid to the successful Bidder on completion of Audit of JJM, is as follows:

- 3.1 Mission Directorate: Rs. 20000/- (Rupees Twenty Thousand only)
- 3.2 Each PHE Division (Civil/Mechanical): Rs. 15000/- (Rupees Fifteen Thousand only).

This amount is Inclusive of all taxes.

4. Instructions to Bidders:

4.1 Definitions

- i. "**Applicable Laws**" means all laws, promulgated or brought into force and effect by the Government of J&K or the Government of India including rules and regulations made there under, and judgments, decrees, injunctions, writs and orders of any court of record, as may be in force and effect during the subsistence of this contract.

- ii. **"Accounting Year"** means the Financial Year commencing from 1st April of any calendar year and ending on 31st March of the next calendar year.
- iii. **"C & A G "**means Comptroller and Auditor of General of India.
- iv. **"Chartered Accountants"** means Firm of Chartered Accountants as under the Chartered Accountants Act, 1949 (Act No. XXXVI 1 1 of 1949) registered with the ICAI (Institute of Chartered Accountants of India)
- v. **"Firm"** means Firm of Chartered Accountants.
- vi. **"PHE Divisions"** means the field divisions executing JJM works.
- vii. **"JJM"** means Jal Jeevan Mission.

4.2 The Chartered Accountant Firm shall be required to undertake the assignments as mentioned in Section 3: Scope of Work of this RFP.

4.3 The Bidder is expected to carefully examine all the instructions, guidelines, terms and conditions and formats in the bid document. Failure to furnish all the necessary information as required by the bid document or submission of a proposal not substantially responsive to all the requirements of the bid document shall be at Bidders own risk and may be liable for rejection.

4.4 No Bidder is allowed to modify, substitute or withdraw the proposal after its submission.

4.5 Disqualification:

Mission Directorate, JJM, J&K may at its sole discretion and at any time during the evaluation of the Proposal disqualify any Bidder if:

- i. The bidder has made misleading or false representations in the forms, statements and attachments submitted in proof of the eligibility requirements.
- ii. The bidder Withdraws the Proposal after the Proposal Due Date which will lead to forfeiture of the Bid Security also.
- iii. The bidder has been declared as ineligible by GoI/State/UT for corrupt, fraudulent practices or has been blacklisted.

- iv. it is determined that the Bidder has engaged in corrupt, fraudulent or unfair trade practices.
- v. the firm submits the bid which does not satisfy each and every condition laid down in the notice and RFP documents.
- vi. the Bid is not submitted before the stipulated timeline to the Inviting Authority.

4.6 Right to Accept or Reject Proposals:

Mission Directorate, JJM, J&K reserves the right to annul the bidding process, or to accept or reject any proposal, in whole or part without assigning reasons and without any obligation to inform and without incurring any liability to any of the Bidders.

4.7 Validity of Bid:

The Bid submitted by the Bidders shall remain valid for a period of 90 days from the last date of submission of bid.

4.8 For Clarification:

If the Bidders require any clarification in the bid document, he is required to submit the queries by E-mail to Jaljeevanmissionac@gmail.com or may call Accounts Officer, JJM, J&K at +91-9622120979.

4.9 Amendments and Clarification for RFP:

Mission Directorate, JJM, J&K during the process of evaluation of Proposals may at its discretion ask Bidders for clarifications on their proposals and the Bidders shall respond within the time frame as may be mentioned. Further, Mission Directorate, JJM, J&K reserves the right to modify/amend the contents of the bid document before the last date of submission under due intimation to the Bidders to whom this bid document is issued and the Bidders may be asked to amend their proposal due to such amendments. In order to provide the prospective Bidders reasonable time to take the amendment into account in preparing the Bids, JJM, J&K may, at its discretion extend the last date for receipt of Bid. Any such amendments will be uploaded on the Website.

4.10 General instructions for the Bidders for the submission of proposal:

The Bidders can download this BID DOCUMENT from the website: jktenders.gov.in Subsequently, bid has to be prepared and submitted ONLINE ONLY as per the Bid Schedule as more particularly specified in **schedule of dates** of this BID DOCUMENT.

5. Evaluation of Proposal

5.1 Technical Evaluation

The Technical Evaluation shall be done on the following criteria and points allocated accordingly:

S. No.	Criteria	Basis of Evaluation	Points	Supporting Document
1	Age of Firm	05 years as on bid submission end date.	10	Registration Certificate of ICAI
		More than 05 and up to 10 years as on bid submission end date.	15	
		More than 10 and up to 20 years as on bid submission end date.	20	
		More than 20 as on bid submission end date.	25	
2	No. of Partners	1 point for each partner up to maximum 15 points for 15 or more partners.	15	Registration Certificate of ICAI
3	Average Annual Turnover of last three years i.e. 2021-22,	From 30 to 50 lacs	10	Details to be furnished in FORM-2
		Above 50 lacs upto 100 lacs	15	
		Above 100 lacs upto 150 lacs	20	

	2022-23 and 2023-24 (in Rs.)	Above 150 lacs upto 200 lacs	25	
		Above 200 lacs	30	
4	Work experience of Statutory/Concurrent Audit of State/UT/Central Govt. Organizations/Banks, with a minimum fee of Rs. 5.00 lakhs each, in last 5 years i.e. from 01.04.2020 to 31.03.2025.	5 eligible assignments	15	Details to be furnished in FORM-3 with copies of concerned work orders/completion reports dated from 01.04.2020 to 31.03.2025 from the client.
		2 marks for each additional assignment with maximum up to 30 marks.	30	

5.2 Based on the above Evaluation, bidders scoring minimum of 60 points will be considered Technically Qualified.

5.3 Financial Evaluation

Financial Bids of Technically qualified bidders shall be opened. **The bidder with the lowest quoted rate (L1) will be declared successful.**

6. Award of Contract:

The successful bidder shall produce all the relevant documents in original for verification within 03 days of being notified as successful bidder and thereafter shall sign the agreement as per Annexure-2 within 07 days. After signing of the Contract, no variation in or modification of the Terms of the Contract shall be made except by written amendment signed by the Parties. The selected bidder has to start the work within 3 days from Award of Contract.

7. Legal Jurisdiction

All legal disputes are subject to the jurisdiction of Civil Courts of J&K only.

8. Responsibility & Support by Mission Directorate, JJM, J&K

- The Accounts Officer of Mission Directorate, JJM, J&K in assistance with his staff will prepare or arrange to prepare and provide all the required necessary details / documents / records / statements / information / explanations etc. to the selected Bidder which will help him for Statutory Audit.
- JJM, J&K will provide access to the Books of Accounts pertaining to fund under JJM.

9. Responsibility of Selected Bidder

- Selected Bidder shall arrange for its own Laptop and related accessories for its Audit Personnel and printing and stationery for preparation and submission of Audit Reports and related Documents.
- All other costs and expenses related and incidental to the conducting of Statutory Audit and preparation and submission of the Statutory Audit Reports shall be borne by the Selected Bidder.

10. Objectives and Scope of Work of Statutory Audit

10.1 Objectives of Audit

- (i) Enable the Auditor to provide a professional opinion on the Books of Accounts and Financial Statements of JJM, J&K Funds. These would include Receipt and Payment, Income and Expenditure, Balance Sheet, Bank Reconciliation Statement, Statement of Expenditure and Utilization Certificates etc.

- (ii) Enable the Auditor to make specific observations on the effectiveness of the overall Financial Management Arrangements including the system of Statutory Controls as documented in the Fund Management Guidelines, MOU's and various Guidelines for specific funding, especially Guidelines provided by NJJM, JJM, J&K and Govt. of India.

10.2 Scope of Work:

The Chartered Accountant Firms selected for Audit of JJM, J&K Accounts and Field Divisions, shall take into consideration the following aspects with respect to the Financial Year under review:

- i. All the required Books of Accounts and necessary supporting Documents (vouchers, bills, receipt and registers) have been kept both manually and digitally in respect of all transactions JJM, J&K Funds & that clear synchronization exists between Accounting Records, Accounts Books and the Financial Reports.
- ii. The Financial Reports and Utilization Certificates (UCs) submitted by JJM, J&K to the Government of India are in agreement with the Funds received for JJM, J&K and the UC Register and Books of Accounts.
- iii. Verification of all vouchers and supporting documents with respect to the proper sanction and approval by Competent Authority according to the Delegation of Financial Powers and compliance to Laws and prescribed Guidelines.
- iv. Verification of entries in the Books of Accounts (Cash Book, General Ledger, Cheque Issue Register, Grants Received Register, Salary Register, Attendance Register, etc.) in respect of Receipts and Expenditure of JJM, J&K. Where ever required the auditor may suggest to JJM, J&K to pass the rectification entries if any.
- v. To provide recommendations for strengthening of Statutory Controls and other Financial Accounting and Reporting Practices in accordance with Best Practices.
- vi. Examination of Utilization of Funds received from Government of

J&K during the Financial Year under review.

- vii. Examination of category-wise Income Accrued, Income Received and Receivables Reconciliation.
- viii. Examinations of Statutory Payments are made within the scheduled period, reconciliations and compliances viz. Tax Deducted at Source with appropriate rate on payments made by JJM, J&K and deposit of the same within the scheduled period, filling of monthly/quarterly/yearly taxes/levies Statement within the due date, timely deduction and deposit of Royalty and Cess, if any
- ix. Examine whether there are any outstanding demands from any Competent Authority against JJM, J&K as on the Balance Sheet.
- x. Tax Audit for the Assessment Year relevant to the Financial Year 2024-25.
- xi. Filing of Income Tax Return for the respective Financial Years.

10.3 Reports to be submitted by the Statutory Auditor

The Auditor is required to submit the following Reports, and any other reports as required under JJM guidelines or as desired by the National Jal Jeevan Mission, for the relevant Financial Year for JJM, J&K Funds:

1. Bank Reconciliation Statements for all the Bank Accounts
2. Trial Balance
3. Receipt and Payment Statement
4. Income and Component-wise Expenditure Account
5. Balance Sheet
6. Relevant Schedules & Annexure as per requirement

10.4 Deliverables, Timelines and Payment Scheduling:

Deliverable/ output	Timeline for Submission of Report	Fees Payable
Audit Report of Financial Year 2024-25, as per JJM guidelines, based on the Scope of Work along with Draft Financial Statements of JJM, J&K Funds.	Audit Reports for JJM, J&K to be submitted within 30 days from the allotment of contract.	Within 90 days from acceptance of relevant Deliverable by JJM, J&K, subject to availability of funds.

For Unjustified default / delay from the due date to deliver the outputs as specified above, Penalty @ 01 percent per 15 days of delay or part thereof of (remuneration / fees payable for the respective deliverable / output) shall be imposed subject to the maximum penalty of 05 Percent. If the delay is not attributable to the CA Firms, then penalty can be waived off on the recommendation/ approval of the competent authority.

Annexure (A)

Details of Divisions/Mission Directorate where audit has to carried out.

S No.	Divisions
1	PHE Division Bijbehara
2	PHE Div. Qazigund
3	Spl. SD Gurez
4	Hyd. Div. BANDIPORA
5	PHE DIVISION SOPORE
6	PHE Mech North Sopore
7	FBI Division Tangmarg
8	PHE Division BARAMULLA
9	HYD Division Uri
10	PHE Div. Chadoora
11	PHE Div. Budgam
12	PHE Rural Div. Ganderbal
13	PHE Div. KULGAM
14	Spl. SD Tangdar
15	PHE Division kupwara
16	PHE Division Handwara
17	PHE Div. Awantipora
18	PHE Mech. Div. Awantipora
19	PHE DIV. PULWAMA
20	PHE Div. SHOPIAN
21	Master Plan Div. Sgr
22	PHE Mech. Div. Rural Sgr
23	QC & PD Sgr
24	GWD Sgr

25	PHE Mech. Division Rural Srinagar
26	SPI. SD Gandoh
27	Rural WS Div. Jammu
28	PHE Div. Akhnoor
29	PHE Mech. Rural Division Jammu
30	PHE Mech. Div. South
31	City Div. -II
32	GWD Jammu
33	PHE Div. Kathua
34	Hyd. Div. Kishtwar
35	PHE Div. Poonch
36	PHE Div. Rajouri
37	PHE Div. Noswhera
38	Hyd. Div. Ramban
39	PHE Div. Reasi
40	ID Dharmari
41	PHE Div. Samba
42	PHE Div. Udhampur
43	QC & PD Jammu
44	PHE MECH. KATHUA
45	PHE MECH. RAJOURI
46	PHE MECH. UDHAMPUR
47	PHE Div. Doda
48	Mission Directorate JJM Jammu & Kashmir

Format for Covering Letter

(On the letterhead of the Firm)

[Location, Date]

To,

The Mission Director, JJM, J&K, Govt. of
J&K Jal Bhawan, Narwal Jammu-180001

Sub: RFP Notice No. _____, Dated:

Dear Sir,

We refer to your Notice No: _____ dated: _____ for engagement of CAG empaneled C h a r t e r e d Accountant F i r m for Appointment as Auditor for Jal Jeevan Mission (JJM, J&K).

Having fully studied and understood the Tender Document and its Accompaniments and the details therein, I / We hereby submit the application for qualification for the above assignment.

We hereby confirm that:

1. All information provided in the Technical Qualification Statement and in the attachments are true and correct.
2. We offer to provide the service within the Fees quoted by us in the Financial Quote of the Proposal.

We understand that the Final Bids by Firm(s) will be subject to verification of any and all information submitted in the Tender. We also understand that Mission Directorate JJM, J&K reserves the right to amend, alter or vary the scope and terms of the Bid.

We hereby irrevocably waive any right at any stage at law or howsoever otherwise arising to challenge, question or delay in

any decision taken by Mission Directorate JJM, J&K in selection process.

Yours sincerely,

Signature

For and on behalf
of I remain,

Yours sincerely,

Authorized Signatory [*Signature with Date and Sea/*]:

Name and title of the
Signatory:_____

Enclosure:

Form-1: Full Postal Address, Telephone Nos. or Fax, e-Mail Address etc.

Form-2: Financial Turnover of the CA Firm for the last three
Financial Years

Form-3: Similar Assignments undertaken in the last 5 (five) years

FORM - 1

(On the Letterhead of the Firm of Chartered Accountants)

(On the Letterhead of the Firm: Lead Partner of the Firm, Full Postal Address,

Telephone Nos. or Fax, e-Mail Address etc.)

- A. Year of Registration with ICAI:
- B. Firm Registration Number with ICAI
- C. CAG Registration Number:
- D. Location of HO with Address:
- E. Branch in J&K with Address:
- F. Total Number of Chartered Accountant in Firm as per ICAI:

(Copy of Registration Certificate, PAN Card, GST Registration Certificate, Empanelment No with CAG)

FORM - 2

Financial Turnover of the CA Firm during the last three years (Amount in INR)

S. No.	Year	Turn Over
1	2021-22	
2	2022-23	
3	2023-24	
Average Annual Turnover for last three Years		

(Please provide the copies of the Balance Sheet and Profit Loss Statement for the corresponding period along with the pre-qualification proposal)

Authorized Signatory *[In full and initials]:*

With Seal and date

FORM - 3

Similar Assignments Undertaken in the last 5 (five) years-
Statutory/Concurrent Audit of State/UT/Central Govt. Organizations/Banks
in last 5 years i.e. from 01.04.2020 to 31.03.2025

S. No.	Name of the Assignment	Name of the Client	Audit fee received (lakhs)	No. & date of Work Order/completion report (Details to be furnished with copies of concerned work orders/completion reports dated from 01.04.2020 to 31.03.2025)

Authorized Signatory [*full initials and Seal*]