

**EoI DOCUMENT
FOR
EMPANELMENT OF CHARTERED ACCOUNTANTS
FOR STATUTORY AUDIT
UNDER DAY-NULM, ASSAM
ASSAM STATE URBAN LIVELIHOODS MISSION
SOCIETY
DISPUR, GUWAHATI, ASSAM**

NO: ASULMS(SMMU)/F&A-16/167/2018/2012

Dated: 29/06/2018

Address: To

The State Mission Director,
Assam State Urban Livelihoods Mission Society,
O/o Directorate of Municipal Administration,
2nd Floor, Dispur, Guwahati-06, Assam

Bid Closing Date: 13TH JULY 2018 at 2.00 pm

Bid Opening Date: 13TH JULY 2018 at 3.00 pm

Venue for Submission of Tender: ASULMS, Dispur

Tender Opening: ASULMS, Dispur

1. Introduction to ASULMS (DAY-NULM, Assam)

1.1 The Mission

The mission of Deen Dayal Antyodaya Yojana-National Urban Livelihood Mission (DAY-NULM), a flagship programme of the Ministry of Housing and Urban Poverty Alleviation (MoHUPA), is to reduce poverty and vulnerability of the urban poor households by enabling them to access gainful self-employment and skilled wage employment opportunities, resulting in an appreciable improvement in their livelihoods on a sustainable basis, through building strong grassroots level institutions of the poor. The mission would aim at providing shelter equipped with essential services to the urban homeless in a phased manner. In addition, the Mission would also address livelihood concerns of the urban street vendors by facilitating access to suitable spaces, institutional credit, social security and skills to the urban street vendors for accessing emerging market opportunities. In Assam, DAY-NULM is implemented by Assam State Urban Livelihoods Mission Society, which is a registered society under Govt. of Assam.

1.2 Strategy

DAY-NULM adopts the following strategy:

- i. Building capacity of the urban poor, their institutions and the machinery involved in the implementation of livelihoods development and poverty alleviation programmes through handholding support;
- ii. Enhancing and expanding existing livelihoods options of the urban poor;
- iii. Building skills to enable access to growing market-based job opportunities offered by emerging urban economies;
- iv. Training for and support to the establishment of micro-enterprises by the urban poor – self and group;
- v. Ensure availability and access for the urban homeless population to permanent 24- hour shelters including the basic infrastructural facilities like water supply, sanitation, safety and security;
- vi. Cater to the needs of especially vulnerable segments of the urban homeless like the dependent children, aged, disabled, mentally ill, and recovering patients etc., by creating special sections within homeless shelters and provisioning special service linkages for them;
- vii. To establish strong rights-based linkages with other programmes which cover the right of the urban homeless to food, healthcare, education, etc. and ensure access for homeless populations to various entitlements, including to social security pensions, PDS, ICDS, feeding programmes, drinking water, sanitation, identity, financial inclusion, school admission etc., and to affordable housing;
- viii. To address livelihood concerns of the urban street vendors by facilitating access to suitable spaces, institutional credit, social security and skills to the urban street vendors for accessing emerging market opportunities.

1.3 DAY-NULM Components

- I. Social Mobilization & Institution Development (SM&ID)
- II. Capacity Building & Training (CB&T)
- III. Employment through Skills Training & Placement (EST&P)
- IV. Self-Employment Programme (SEP)
- V. Support to Urban Street Vendors (SUSV)
- VI. Scheme of Shelters for Urban Homeless (SUH)

For details on these components Service Provider may refer to the website of Ministry of Housing & Urban Poverty Alleviation (www.mhupa.gov.in)

1.4 DAY-NULM: Implementation Structure in Assam

The National Urban Livelihoods Mission has a three-tier interdependent structure (at national, state and city levels) for implementation of the programme. These tiers of DAY-NULM are closely interlinked and guided by the common objective of promoting sustainable livelihoods of the poor and work with the goal of eradication of urban poverty and empowerment of the urban poor.

At the national level, the National Urban Livelihoods Mission (DAY-NULM) has been established as a society registered under the appropriate law. A Mission Director appointed by the Government of India is looking after all aspects of implementation of DAY-NULM. The National Mission Management Unit (NMMU), a dedicated support team at national level, was also established to support Mission Director in implementation and monitoring of the DAY-NULM.

A State Level Committee (Governing Council and Executive Committee) was notified by the Government of Assam in 2014. The Director, Municipal Administration, is notified as the State Mission Director for DAY-NULM, Assam and the organization is known as ASSAM STATE URBAN LIVELIHOODS MISSION SOCIETY (ASULMS).

The Assam State Urban Livelihoods Mission Society (ASULMS) is a registered body and the Rules & Regulations have been formulated. The State Mission Management Unit (SMMU), a dedicated support team at the state level, has been established to support the State Mission Director, ASULMS in the implementation and monitoring of DAY-NULM at the state level. Similarly City Mission Management Units (CMMUs) have been established for 25 cities so far. There is provision for formation of more CMMUs, if the requirement for the same arises in the future.

2. Scope of Work

- i. The City Mission Management Units (CMMUs) where Audit work will be carried out are Barpeta, Bongaigaon, Dhemaji, Dhubri, Dibrugarh, Diphu, Guwahati, Goalpara, Golaghat, Haflong, Hailakandi, Jorhat, Kajalgaon, Karimganj, Kokrajhar, Mangaldoi, Morigaon, Nagaon, Nalbari, North Lakhimpur, Sibsagar, Silchar, Tezpur, Tinsukia, Udalguri and also in State Mission Management Unit, based in Guwahati.
- ii. Audit of Accounts of the CMMUs for the financial year 2016-17 and 2017-18 (Cash Book, Bank Pass Book, Salary Register, Stock & Asset Register and Voucher Checking on basis of Expenditure).
- iii. Bank reconciliation Statement to be prepared and enclosed in the Audit Report.
- iv. Report on implementation of all components under DAY-NULM as per guidelines and reporting thereon.
- v. Preparation of annual Receipt & Payment SMMU/CMMU/Unit wise per financial year.
- vi. Preparation of Income and Expenditure Accounts and Balance sheet wherever applicable Unit wise per financial year.
- vii. 3 (three) copies of printed audit report, certified by authorised signatory of respective CMMU/ULB must be submitted.
- viii. Any other works as per standard procedure of Audit.
- ix. The empanelment of the CA firm/company may be extended further, after expiry of initial 12 (twelve) months to another 12 (twelve) months or more with due consent and willingness of the firm/company and competent authority of ASULMS and in such extension, the scope of work may include more ULB's/CMMUs and thus price escalation with will be decided accordingly.

3. Eligibility Criteria for Chartered Accountants Firms/Companies

- i) Must be empanelled with C & AG.

- ii) Must have at least one FCA with continuous association with the firm for 5 (five) years.
- iii) Head Office must be located in Assam.
- iv) Must have completed similar audit assignment (in Central/State autonomous bodies/Municipal Board/Companies) at least three years in last 5 (five) years.
- v) Must have an Audited annual turnover of Rs. 20.00 lakhs during each of the last 3 (three) financial years.
- vi) Experience in audit of Municipal Board & Other Local Authorities with prior experience of compilation and audit of accounts at state level will be given additional preference.

4. Supporting Documents for Eligibility Criteria

- (i) A copy of constitution/registration certificates of firm/organization issued by the ICAI containing inter-alia.
 - (a) Date of formation of the firms/other organization with full time FCA.
 - (b) Details of partners/Sole Proprietor as on date, date of joining the firm, date of becoming FCA, and their other interest, if any.
- (ii) A copy of the latest partnership deed in the case of partnership firms.
- (iii) A copy of the IT Returns of the firm for the last three years along with photocopy of PAN Card/TIN No./GSTIN.
- (iv) A copy of financial statement of the firm along with schedules for the preceding three financial years.
- (v) Details of audit experience of the firm/organization for the last 3 (three) years may be given in the specified format. (Only assignment which carry a fee of Rs. 50,000/- and above should be mentioned) along with copies of work orders, etc.

5. General Terms & Conditions

- i. Selection of firm will be done only after detailed scrutiny of the credentials of the firm, their competency, no. of qualified Employees to be engaged for the Audit work experience etc. Suitable weightage will be given to firms/organizations, which have relevant experiences in Similar Type of audit.
- ii. The selected Firm will have to start the audit within 10 days from the date of issuance of the letter of appointment from ASULMS.
- iii. The Audit party will consist of sufficient number of experienced and qualified professionals.
- iv. The selected firm will be required to comply with the instructions if any issued by ASULMS.
- v. The successful tenderer shall not be entitled to claim any additional amount for any reason whatsoever for the above audit work.
- vi. These are only proposed draft terms and conditions and can be modified at anytime by ASULMS as its sole direction.
- vii. Firm selected by ASULM, shall have to give an undertaking to follow all ethics of faith and the information provided by ASULMS shall be kept strictly confidential. All assignments shall be carried out with due diligence maintaining quality of work done and in least possible time. Maintenance of Secrecy in internal matters will be the essence of the arrangement.
- viii. In case of any dispute, the decision of Mission Director, ASULMS shall be final and binding.
- ix. **Regulation of Audit fees:** The payment of Audit fees as fixed will be made on completion of the assignment. The ASULMS will not pay any advance to the selected audit firm under any circumstances. All taxes, fees to be deducted or charged as per relevant laws in force and the excluding GST which will be quoted separately, if any.
- x. The auditors shall not be provided with any special transport facility or accommodation, etc.

- xi. Parties Shortlisted in EoI will further be invited to participate in bidding for price quotation as next round of selection.
- xii. Proposal of parties which does not fulfil eligibility criteria/ submits insufficient supporting documents / submits incomplete details will be rejected with or without assigning any reason thereof.

Date: 29/06/2018

**STATE MISSION DIRECTOR,
ASULMS, Dispur, Guwahati-06**

Proforma of details to be filled-up by bidders for Statutory Audit of Accounts of Assam State Urban Livelihood Mission, Guwahati**Nature of firm**Partnership ☐ Sole Proprietorship ☐ Company ☐

- 1)
 - a) Name of the firm (in capital letters)
 - b) Address of the Head office:
(Please also given telephone no., mobile no. and e-mail address)
 - c) PAN No.:
 - d) GSTIN:
- 2) ICAI Registration No.....Region Name.....Region Code No.....
- 3) Empanelment No. and date in list of Comptroller & Auditor General, New Delhi. (up to date):
- 4)
 - a) Date of constitution of the firm:
 - b) Date since when the firms has full time FCA:
- 5) Full time Partners/Sole Proprietor/Managing Director of the firm as on date:

Sl. 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		

- 6) Number of the part time partners if any, as on date.....(dd/mm/yyyy)

Sl. No.	Name of the Partner/ sole propriet or	Membersh ip No.	Whether FCA/ACA	Date of joining the firm (Full time)	No of other firm in which he is partner	Whether practicing in his own name also (Y/N)	Whether employed elsewhere (Y/N)	Whether has ISA (Information systems Audit/CISA or any other equivalent qualification (Specify the qualification)*)

- 7) Number of full time Chartered Accountant employees..... as on date.....(dd/mm/yyyy)

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

- 8) 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).....

9) Number of Branches

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 including in last year application (Yes/No)

10) Details of audit experience of the firm for the last 5 years in the following proforma:

Name of the area/sector	Name of the company/body audited.	Year of audit e.g.	Fees charged for each of the assignments in each year	Nature of audit assignment viz. Statutory audit/or Branch audit.	Nature of special assignment	Name of the full time partner who supervised the audit or signed the financial statement and who is still working in the firm
	a) Society/PSU/autonomous body.	a) 2013-14				
	b) Companies in private sector.	b) 2014-15				
	c) Banks	c) 2015-16				
	d) Social sector programmes/Projects	d) 2016-17				
	e) Externally aided social sector projects	e) 2017-18				
	f) Education projects programmes.					

11) Whether the firm is engaged in any internal/Concurrent audit or any other services of any Govt. companies/Corporations, etc. if yes.
Yes/No

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

12) Whether the firm is implementing quality policies and procedures designed to ensure that all audit are conducted in accordance with Statements on Standard Auditing Practices (SAP 17)

Yes/No

(If yes, a brief note on the procedure adopted is to be given)

13) 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)
Yes/No

14) Details of Annual Turnover:

Sl. No.	Year	Amount of Turnover (in Rs.)

Undertaking

I/We the sole proprietor /following partners of
M/s.....

..... Chartered Accountant do hereby jointly and several
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 from 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 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 the constitution certificate issued by the ICAI.

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

(Seal of Firm)

A* For membership

B For issue of certificate of practice

(Authorised Signatory)

(Name and Designation)

Place:

Date:

Enclosures: page

For Office use only

Whether firm has done:

(a) Statutory/Branch Audit

(b) Internal/Concurrent Audit

Yes/No

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Checked by

Verify by

Date updated by