<u>To be uploaded on HWRA portal</u>

Expression of Interest (EOI) for Appointment of Chartered Accountant Firm for Statutory Audit – FY 2027-28

Haryana Water Resources Authority, Haryana invites Expression of Interest (EOI) from eligible Partnership/Sole Proprietorship Chartered Accountant Firms having their Head/Branch Office in Chandigarh/Panchkula/Mohali for conducting Statutory Audit of the Authority for FY 2027-28, extendable by one consecutive financial year, as per the Haryana Water Resources (Conservation, Regulation and Management) Authority Act, 2020.

<u>Eligibility :</u> Interested firms must:

- Be currently empanelled with the CAG of India;
- Have a minimum standing of 10 years;
- Have minimum annual turnover of ₹25 lakh in each of the preceding three financial years, i.e. 2023-24, 2024-25 and 2025-26;
- Have adequate qualified staff and relevant experience for statutory audit.

<u>Submission of Bids -</u> The eligible firms shall submit the prescribed ***Technical Bid (Part-A)*** and ***Financial Bid (Part-B)*** in two separate sealed envelopes, duly signed and stamped by the Proprietor/Partner/Authorised Person. The Financial Bid of only technically qualified firms shall be considered. The Financial Bid shall be quoted on a lump-sum basis, clearly indicating GST and other applicable levies as included/excluded. The detailed Scope of Work shall form Part-C of the bid document. Complete bids, along with the prescribed documents, firm profile and audited financial statements/balance sheets for the preceding three years, ***must reach the following office within 30 days from the date of publication of this advertisement on the Authority's web portal, by 17:00 hrs on the last date: Chairperson, Haryana Water Resources Authority, Haryana, Rear Building of HSVP/HUDA, 3rd Floor, Sector-6, Panchkula, Haryana***. Bids received late or incomplete shall not be entertained. The Authority reserves the right to accept/reject any bid without assigning any reason. Payment shall be made quarterly, subject to satisfactory completion of work.

PROFORMA FOR TECHNICAL BID FOR SHORT LISTING CHARTERED ACCOUNTANT FIRM FOR THE STATUTORY AUDIT OF HARYANA WATER RESOURCES, AUTHORITY PANCHKULA FOR THE FINANCIAL YEAR 2027-28 EXPANDABLE FOR FURTHER ONE (01) CONSECUTIVE FINANCIAL YEARS.

PART-A

TECHNICAL BID

1. Status of the Firm Partnership/Sole Proprietorship

(a) Name of the firm
(in Capital letters)

(b) (i) Address of the Head Office
(ii) Address of the branch office
(Head/branch office of the firm should be located in Chandigarh/Panchkula/Mohali)

(c) Office Telephone No. (Mobile/LL)

(d) Office Fax No

(e) PAN No. of the firm

2. Firm Registration Number (FRN) with ICAI

(A) Region Name

(B) Region Code No.

3. Date of constitution of the firm
Empanelment number with CAG

4. Period of Enplanement with CAG which should be minimum 10 years as per terms and conditions (Attach the proof of continuous Empanelment for the first year and the current Financial year)
Date since when the firm has a full time FCA (FCA is must for eligibility of a firm)

5. Whether the firm is engaged in any internal or external audit or providing any other services to any Govt. Company/ Corporation or co-operative institution etc. If 'yes', details may be given. Yes/No

6. Whether the firm is implementing quality Yes/No

control policies and procedures designed to ensure that all audit is conducted in accordance with Statements on Standard Auditing Practices (If yes, a brief note on the procedure adopted is to be enclosed)

7. Are there any court/arbitration/legal cases against the firm (If yes, give a brief note of the cases indicating its present status) Yes/No

8. Balance Sheet for the last three years Financial Years i.e. 2023-24, 2024-25 and 2025-26

Note: - Scope of the work has been defined in the terms & conditions

UNDERTAKING:

I/We the sole proprietor/partners of M/s ________________Chartered Accountants do hereby jointly and 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 had been suppression of material information, the firm would not only stand disqualified from the allotment, but would be liable for disciplinary action under the Chartered Accountants Act, 1949 and the regulations framed thereunder;

(ii) that the firm proprietor or partners have not been debarred or cautioned by ICAI during the last five years (if cautioned give details);

(iii) that the firm accepts/fulfill all the terms and conditions attached with the application.

Signature Proprietor /Sole Partner
Seal of the Firm

Place
Date

PART-B

PROFORMA FOR FINANCIAL BID

1.Name of the Firm ______________________________

2.Address of the Firm

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3.Telephone No. (Mobile/LL)

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4.E-mail ID(s)

____

5.Fax Number

____

6. Fee Charges

F.Y. 2027-28 ______________________________

Total for two years, if expanded for further one (01) consecutive Financial Year ______________________________

Authorized Signatory____________

Name_________________________

Designation_____________________

Date:

Name:

Place:

Full Seal

PART-C

A) Scope / Functions of Audit

1. **Verification of Books of Accounts**

   To examine and ensure the accuracy and proper maintenance of the **Cash Book, Bank Book, Journal, General Ledger, and all supporting vouchers**, and to confirm that all transactions are correctly recorded in the respective books of accounts maintained by the Authority.

2. **Verification of Arithmetical Accuracy**

   To verify the **arithmetical accuracy of entries** in the Books of Accounts including the Cash Book, Bank Book, Journal, General Ledger, and all subsidiary records maintained by the Authority.

3. **Audit of Financial Transactions**

   To conduct a detailed audit of **all financial and adjustment transactions**, along with verification of the relevant Books of Accounts maintained in the office of the Authority.

4. **Bank Reconciliation**

   To verify and ensure that **Bank Reconciliation Statements (BRS)** for all bank accounts operated by the Authority are prepared regularly and in accordance with the applicable accounting rules.

5. **Verification of Interest Accounting**

   To verify and ensure that **interest earned or accrued on bank accounts, fixed deposits, or flexi deposits** has been correctly calculated and properly recorded in the Books of Accounts of the Authority.

6. **Verification of TDS Accounting and Compliance**
   (a) To verify that **Tax Deducted at Source (TDS)** deducted by the Drawing and Disbursing Officer (DDO) of the Authority has been properly accounted for in the Books of Accounts and duly deposited under the respective **PAN/TAN** of the concerned.
   (b) To verify that **Tax Deducted at Source (TDS)** deducted by the banks, or any other office has been properly accounted for in the Books of Accounts and duly deposited by the respective DDO under the **PAN/TAN** of the Authority.

7. **Preparation and Audit of Final Accounts**

   To check, prepare and audit the **Final Accounts** comprising:

a) Receipt and Payment Account
b) Income and Expenditure Account
c) Balance Sheet

along with all related schedules, ensuring compliance with the **Accounting Standards and guidelines issued by the Institute of Chartered Accountants of India (ICAI)**, and to issue the **Auditor's Report** thereon.

8. **Advisory for Improvement**

To provide recommendations and suggestions, wherever considered necessary, for **improving accounting practices, internal controls, and ensuring smooth and efficient financial management** of the Authority.

B) Other Miscellaneous Functions

a) Compliance with TDS and GST Provisions

To verify the correctness of Tax Deducted at Source (TDS) under the Income Tax Act and compliance with GST provisions, and to ensure timely filing of all applicable returns (monthly, quarterly, half-yearly, or annual, as applicable) well before the prescribed due dates in order to avoid any financial or administrative penalties.

b) Filing of Income Tax Return

To prepare and file the Annual Income Tax Return of the Authority after completion of the audit of the Final Accounts, well before the due date to avoid any financial or administrative penalties or irregularities.

c) Filing of application under Section 10(46) of Income Tax Act

To follow-up, prepare and file the Application seeking exemption **under Section 10(46) of Income Tax Act,** as and when **required,** well before the due date to avoid any financial or administrative penalties or irregularities.

d) Professional Advisory Services

To provide professional advice and guidance, as and when required, on financial, taxation, and technical matters that may arise during the course of the Authority's operations.

e) Reply to Notices from Tax Authorities

To examine and vet replies to any notices received from the Income Tax or GST Authorities, irrespective of the Assessment Year and ensure their timely submission to the concerned authority to avoid penalties or legal complications.

f) Assistance in Appeals before Tax Authorities

To vet and assist in the preparation and filing of appeals, if required, irrespective of the Assessment Year, before the Income Tax or GST Authorities and ensure submission within the prescribed time limits.

g) Issuance of Utilisation Certificates

To verify and issue Utilisation Certificates for grants received by the Authority from time to time, in accordance with applicable financial rules and guidelines.

h) Reply to Audit Paras of PAG/CAG

To prepare, examine and vet replies to any audit paras conducted by the PAG (Audit), Haryana/CAG of India, irrespective of the Assessment Year and ensure their timely submission to the authority for onward submission to the quarter concerned.

i) Other Tax-Related Assignments

To undertake any other work assigned by the Authority relating to Accounting, Income Tax (including exemption u/s 10(46)), GST, or any other applicable tax liabilities.