Request for Proposal

Appointment of C.A. Firm for Statutory Audit of Jal Jeevan Mission program in the state of Maharashtra through State Water and Sanitation Mission for the F.Y. 2025-26 & 2026-27

RFP Ref No.: WSSD/SWSM/JJM/Statutory Audit/CR-40/2026

Date: 11th August, 2026

Issued by:

Mission Director

State Water and Sanitation Mission

Water Supply and Sanitation Department

1st Floor, CIDCO Bhawan, CBD Belapur (South Wing)

Navi Mumbai – 400 614

Tel: 022-27562546/27562363

Dated 10/08/2026

1. Online digitally sealed bids are hereby invited by Mission Director, State Water and Sanitation Mission (SWSM) on behalf of Government of Maharashtra from qualified Chartered Accountants Consulting firms having experience of similar works and financially sound bidders meeting eligibility criteria as per detailed prequalification conditions for following work through QCBS Selection Method.

2. The Government of Maharashtra has entrusted Mission Director, State Water and Sanitation Mission (the authority, hereafter) the task of Execution of following Project under Jal Jeevan Mission in the State of Maharashtra.

Name of Project	Earnest Money Deposit & Tender Fee	Estimated Cost (excluding GST)
Appointment of C.A. Firm for Statutory Audit of Jal Jeevan Mission program in the state of Maharashtra through State Water and Sanitation Mission for the F.Y. 2025-26 to 2026-27	Rs. 2.00 Lakh & Rs. 20,000/-	**Rs. 84.82 Lakhs (Excluding GST) per year.** All Bidders must mention percentage above / below to Estimated Cost given for the BOQ of Part I in the Financial Bid.

3. The tender document is available on the e-Tendering website https://mahatenders.gov.in. The aspiring Chartered Accountants Firms (Hereinafter called as C.A. Firm) will have to download tender documents from the website mentioned above. Eligible C.A. Firms have to submit application along with technical and relevant documents online within the specified period. C.A. Firms need to pay Earnest Money Deposit (EMD) and Tender Fee amount as mentioned above through online on mentioned website.

4. The C.A. Firm should upload relevant documents in readable form. The unreadable documents will be treated as null & void. The remaining documents will be evaluated. The decision of Tender opening authority regarding this will be binding to all applicants.

5. Right to revise or amend this Tender and / or documents fully or partly, in prior to the last date of notice for submission of offers or any subsequent date is reserved by the undersigned authority.

6. Time Schedule for this RFP is as follows-

S. No.	Particulars	Details
1.	Date of publishing	11/08/2026 18.00
2.	Online bid document download	12/08/2026 10.00
3.	Last Date (deadline) & Time for Online Bid submission	27/08/2026 18.00
4.	Date and Time for Opening of Technical Application	01/09/2026 10.30
5.	Email for correspondence	actjjm1@gmail.com

Note: In case, there is holiday on any of the dates mentioned above, the activities assigned on that date shall be carried out on the next working day.

Mission Director

State Water and Sanitation Mission

Disclaimer :-

a) The Mission Director, Jal Jeevan Mission, New Mumbai on behalf of The State Water Supply and Sanitation Mission (SWSM) Maharashtra hereinafter referred to as ‘‘**Client**” has issued this Notice Inviting Request of Proposal (RFP) **“Appointment of C.A. Firm for Statutory Audit of Jal Jeevan Mission Program in the State of Maharashtra through State Water and Sanitation Mission for the F.Y. 2025-26 & 2026-27”.**

b) This RFP has been prepared with intent to invite prospective consulting Chartered Accountant firms. It is hereby clarified that this RFP is not an agreement and the purpose of this RFP is to provide the information and to assist the C.A. Firms. This RFP document does not purport to contain all the information consulting firms may require. This RFP may not be appropriate for all persons or entities and it is not possible for the Client to consider the investment objectives, financial situation and particular needs of each consulting firm.

c) Client has taken due care in preparation of information contained herein. However, this information is not intended to be exhaustive. The interested consulting firms are required to make their own inquiries so that they do not solely rely on the information contained in this RFP document in submitting their proposals. This RFP document includes statements, which reflect various assumptions and assessments arrived at by the Client in relation to the project. Such assumptions, assessments and statements do not purport to contain all the information that each consulting firm may require.

d) This RFP is not an agreement by or between the Client and C.A. Firms or any other person and the information contained in this document is provided on the basis that it is non–binding on the Client, any of its authorities or agencies, or any of their respective officers, employees, agents, or advisors. The Client makes no representation or warranty and shall incur no liability under any law as to the accuracy, reliability or completeness of the information contained in the RFP document. Each consulting firm is advised to consider this document as per his understanding and capacity. The consulting firms are also advised to do appropriate examination, enquiry and scrutiny of all aspects mentioned in this document before proper uploading. The consulting firms are also requested to go through this RFP document in detail and bring to notice of the Client, any kind of error, misprint, inaccuracies, or omission in the document. The Client reserves the right not to proceed with the project, to alter the timetable reflected in this document, or to change the process or procedure to be applied. It also reserves the right to decline to discuss the project further with any party submitting a proposal.

e) No reimbursement of cost of any type will be paid to persons or entities submitting a proposal. The consulting firm shall bear all costs arising from, associated with or relating to the preparation and submission of its proposal, including but not limited to preparation, copying, postage, delivery fees, expenses associated with any demonstrations or presentations which may be required by the Client or any other costs incurred in connection with or relating to its proposal.

f) This issue of RFP does not imply that the Client is bound to select and/ or to appoint the selected consulting firm, as the case may be, for the project and it reserves the right to reject all or any of the proposals without assigning any reasons whatsoever.

g) The Client may, in its absolute discretion but without being under any obligation to do so, update or amend the information contained in this RFP document before proposal submission deadline.

h) The Client, its employees and advisors make no representation or warranty and shall have no liability (for any cost, damage, loss or expense which may arise from or is incurred or suffered on account of anything contained in this RFP document or otherwise, including but not limited to the accuracy, adequacy, correctness, completeness or reliability of the RFP document and any assessment, assumption, statement or information contained therein or deemed to be part of this document or arising in any way with eligibility of consulting firm for participation in the uploading process) towards any Applicant or consulting firm or a third person, under any law, statute, rule, regulation or tort law, principles of restitution or unjust enrichment or otherwise.

i) The Client also accepts no liability of any nature whether resulting from negligence or otherwise caused arising from reliance of any consulting firm upon the statement contained in this RFP document.

j) Interested consulting firms, after careful review of all the clauses of this RFP, are encouraged to send their suggestions in writing to the Client. Such suggestions, after a review, may be incorporated into this RFP document as a corrigendum, which shall be uploaded onto the e-tendering website https://mahatenders.gov.in.

Mission Director

State Water and Sanitation Mission

Section – 1

Instructions to bidder

Part - I

Standard

1. Definitions

a) **"Client"** means the Mission Director, Jal Jeevan Mission, State Water and Sanitation Mission, Water Supply and Sanitation Department, Government of Maharashtra, who has invited the bid for consultancy services and with whom the selected Consultant signs the Contract for the Services and to whom the selected consultant shall provide services as per the terms and conditions and TOR of the contract.

b) **"SWSM"** means Water Supply and Sanitation Organization, GoM.

c) **"Consultant"** means any entity or person or associations of persons who are eligible to submit their proposals that may provide or provides requisite Services to the Client under the Contract.

d) **"Contract"** means the Contract signed by the Parties and all the attached documents listed in its Clause 1, that is the General Conditions (GC), the project specific conditions (SC), and the Appendices.

e) **"Project specific information"** means such part of the Instructions to Consultants used to reflect specific project and assignment conditions.

f) **"Day"** means calendar day.

g) **“Data Sheet”** means an integral part of the RFP that is used to reflect specific country and assignment conditions to supplement or amend the provisions of the ITC

h) **GoM** means the Government of Maharashtra.

i) **"Instructions to Consultants"** means the document which provides short-listed Consultants with all information needed to prepare their proposals.

j) **“Key Expert(s)”** means an individual professional whose skills, qualifications, knowledge and experience are critical to the performance of the Services under the Contract and whose Curricula Vitae (CV) is taken into account in the technical evaluation of the Bidder’s Proposal.

k) **“Non-Key Expert(s)”** means an individual professional provided by the Bidder and who is assigned to perform the Services or any part thereof under the Contract and whose CVs are not evaluated individually**.**

l) **“Experts”** means, collectively, Key Experts, Non-Key Experts, or any other professional personnel of the consultant.

m) **"Proposal"** means the Technical Proposal and the Financial Proposal.

n) **"RFP"** means the Request for Proposal prepared by the Client for the selection of Consultants,

o) **"Assignment / job"** means the work to be performed by the Consultant pursuant to the Contract.

p) **"Sub-Consultant"** means any person or entity with which the Consultant subcontracts any part of the Assignment/job.

q) **"Terms of Reference" (ToR)** means the document included in the RFP as Section 5 which explains the objectives, scope of work, activities, tasks to be performed, **respective responsibilities of the** Client and the Consultant, and expected results and deliverables of the Assignment/job.

r) “**Joint Venture (JV)”** means an association with or without a legal personality distinct from that of its members, of more than one entity where one member has the authority to conduct all businesses for and on behalf of any and all the members of the JV, and where the members of the JV are jointly and severally liable to the Client for the performance of the Contract.

s) “**Services**” means the work to be performed by the TPIA pursuant to the Contract.

2. Introduction

a) The Client is requesting RFP in Quality and Cost Basis Selection (QCBS) from consulting C.A. Firms to submit their Proposal, for consulting assignment in accordance with the method of selection specified in the Part II of Data Sheet.

b) The name of the assignment/Job has been mentioned in the Part II of Data Sheet. Detailed scope of the assignment/ job has been described in the Terms of Reference Section.

c) The date, time and address for submission of the proposals have been given in the Part II of Data Sheet.

d) The Proposal will be the basis for contract negotiations and ultimately for a signed Contract with the selected consulting C.A. Firm.

e) The consulting C.A. Firms should familiarize themselves with Local conditions and take them into account in preparing and before submitting their Proposals.

f) The Client will provide at no cost to the Consultants the inputs and facilities specified in the Part II of Data Sheet, assist the consultants in obtaining licenses and permits needed to carry out the Assignment/job, and make available relevant project data and reports.

g) The consulting C.A. Firm shall bear all costs associated with the preparation and submission of their proposals and contract negotiation. The Client is not bound to accept any proposal and reserves the right to annul the selection process at any time prior to Contract award, without thereby incurring any liability to the Consultants

3. GENERAL DETAILS OF WORKS:

3.1 SCOPE OF WORK:

Conducting Statutory Audit for Jal Jeevan Mission program in the state of Maharashtra through State Water and Sanitation Mission for the F.Y. 2025-26 & 2026-27.

3.2 EARNEST MONEY DEPOSIT (EMD)

The bidders are required to Pay the EMD of Rs. 2.00 Lakh (Rupees Two Lakh only) and Tender Fee of Rs.20,000/- (RupeesTwenty Thousand only) through the Online Payment Gateway as integrated in the https://mahatenders.gov.in e-tendering solution. Also **Offers without EMD and Tender Fee will not be considered for opening and the same be outright rejected.** Tender Fee is non-refundable.

The Earnest money shall be forfeited in the event of -

a) If the bidder withdraws or modifies his / its offer before the validity of the bid offer.

b) If the successful bidder fails to deposit the Security Deposit in accordance with the conditions mentioned under the clause of Security Deposit and fails to sign the agreement within specified time limit.

c) If during the evaluation process any information is found false/fraudulent/mala fide, then the authority shall reject the bid and, if necessary, initiate action as per the applicable law.

The decision of the authority regarding forfeiture of the EMD shall be final and binding upon bidders.

The Unsuccessful Bidder’s (bidders not pre-qualified) EMD will be returned without interest within 120 days from the date of award of contract to successful bidders. EMD of successful bidders will be returned without interest after the award of contract and upon submission of the Performance Security or adjusted against submission of performance security.

3.3 PERFORMANCE GURANTEE

The successful bidder shall submit 3% (three percent) of the Agreement Value of Contract to the agency in the form of irrevocable Bank Guarantees from Nationalized/Scheduled Bank with additional 1 year validity from the date of execution of agreement as PERFORMANCE GUARANTEE before issue of work order for implementation period.

The Performance Guarantee shall be released after successful completion of implementation period and submission of reports if any, of said work as mentioned above.

4. General Guidelines for Online Submission

a) E-tendering process will be conducted through http://mahatenders.gov.in the e-tendering portal of Government of Maharashtra.

b) To participate in e-tendering, the intending consultants shall register themselves in the website of http://mahatenders.gov.in. Detail information for registration and submission of offers through e-tendering process are available in Consultants Manual kit in the website http://mahatenders.gov.in. There is no charge for registration for consulting firms.

c) RFP document is available on http://mahatenders.gov.in without any cost

d) The date and time for online submission of proposals shall be strictly followed in all cases. The consulting firm should ensure that their proposal is submitted online before the expiry of the scheduled date and time. **No delay on account of any cause will be entertained.**

e) Proposals not submitted online will not be entertained. Proposals submitted without two Proposal systems and by without e-tendering (http://mahatenders.gov.in) procedure shall be rejected.

f) If for any reason, any interested consulting firm fails to complete any online stages during the complete tender cycle, department shall not be responsible for that and any grievance regarding that shall not be entertained.

g) Proposal shall be submitted in two Envelopes i.e. Technical Bid in Envelope-1 & Price Bid in Envelope-2 through e-Tendering procedure on http://mahatenders.gov.in portal only (Technical Bid and Price Bid collectively shall be referred to as "Proposal".

h) The consulting firm should obtain the required digital signature for submission of online bid.

5. **Minimum Eligibility Criteria:**

5.1 C.A. firms eligible for audit: Chartered Accountants firms those are empaneled with C&AG for Major Audit for the financial year 25-26. In this regard firm must submit their details about the firm as per **Form 2.**

5.2 Firms must qualify following minimum criteria:

01 The Consulting firm should be Chartered Accountant Firm and should be empaneled

with C&AG for major audit & ICAI for the year 2025-26 along with C & AG Acknowledgement for FY 2026-27

02 The Chartered Accountant Firm must have minimum 05 full time partners Fellow Chartered Accountants (FCA) who are fellow members of the ICAI associated with the firm for a period not less than 5 years (as per certificate of ICAI as on 01.01.2026)

03 The Chartered Accountant Firm must have minimum 04 full time qualified employees who are the members of the ICAI associated with the firm for a period not less than 6 month (as per certificate of ICAI as on 01.01.2025) also who are not associated with the other firm.

04 The Chartered Accountant Firm should have an average turnover of Rs. 200 lakhs in the last 3 years(i.e. F.Y 2022-23,2023-24 & 2024-25)

05 The Chartered Accountant Firm must have completed or be currently engaged in State level Statutory Audit assignments in Maharashtra of one or more Centrally Sponsored Schemes during the period from FY 2021-22 to FY 2024-25 and must satisfy any one of the following criteria:

a) Three completed/ongoing work orders, each costing not less than 40% of the Minimum fees i.e. Rs ; 34.00 lakh (Excluding GST) OR
b) Two completed/ongoing work orders, each costing not less than 50% of the Minimum fees; i.e. Rs 42.00 Lakh (Excluding GST) OR
c) One completed/ongoing work order costing not less than 80% of the Minimum fees; i.e. Rs 68.00 Lakh (Excluding GST)

Note: Above Each work order must cover at least 20 districts. Multiple work orders shall not be combined or aggregated for meeting the prescribed minimum fee requirement.

06 The Chartered Accountant firm should have completed or be engaged in at least three State-level Internal/Statutory Audit assignments of Externally Aided or Centrally Sponsored projects that have utilized the Public Financial Management System (PFMS) for fund flow and expenditure during the last three financial years (FY 2022-23, 2023-24,and 2024-25). These assignments must, cover at least 20 districts each, and have a minimum value of ₹45.00 lakhs excluding of GST. (Multiple work orders shall not be combined or aggregated for meeting the prescribed minimum fee requirement)

Note: Above Each work order must cover at least 20 districts. Multiple work orders shall not be combined or aggregated for meeting the prescribed minimum fee requirement.

07 Bidder should be registered under GST act.

08 The Chartered Accountant Firm or any partner of the firm should not been blacklisted or debarred during the last 10 Years by any PSUs, State Government or Central Government Department/Union Territory/ Local Authority/Central and State Government Undertaking or Government Organizations or any other organization in

respect of any assignment or behavior for this the firm should give undertaking on Rs 500 Stamp Paper.

09 The Consulting firm should have head office or branch office in Mumbai/Thane/Navi Mumbai for the last 5 years as on 01.01.2026 headed by the FCA Partner for last 5 Years. Supporting documentary proof of ICAI Certificate & Partnership deed should be attached.

10 The C.A. Firm must give the undertaking on Rs 500 Stamp Paper that the partner & Staff of the Firm are proficient in State Official Language (Read, Write & Understand) in Maharashtra.

5.3 Additional Information

a) Any firm not qualifying all these minimum criteria need not apply as its proposal shall be summarily rejected.

b) Supporting Documents for Eligibility Criterions:

Following supporting documents must be submitted by the firm along with the technical proposal:

i. For S. No. 5.2. (01), the firm must submit an attested copy of Certificate of C&AG that firm is empaneled for the F.Y 2025-26

ii. For S. No. 5.2 (02), the firm must submit an attested copy of Certificate of ICAI as on 01.01.2026 will be considered only.

iii. For S. No. 5.2 (04), the firm must submit, a certified copy of the Audited Balance Sheet & Profit & Loss Account for the last three years. C.A. Firm may also provide the break-up of Fees (Audit Fee, Taxation and Others) along with financial statements duly certified by External Statutory Auditor.

iv. For S. No. 5.2 (05) the firm must submit the copy of appointment letters / work completion certificate from the appointee organizations, where it is clearly mentioned regarding PFMS experience otherwise such experience will not be considered for evaluation.

v. For S. No. 5.2 (06) the firm must submit a copy of the appointment letters / work completion certificate from the appointee organizations.

vi. State Water & Sanitation Mission reserves the right to change / cancel the evaluation / marking criteria without assigning any reason for change in evaluation criteria as per requirement and in the interest of organization.

vii. The originals of all supportive documentary evidences may be called for its verification at the time of technical scrutiny to ensure about its authenticity & genuinely.

6. Conflict of Interest

The Consultant has an obligation to disclose to the Client any situation of actual or potential conflict that impacts its capacity to serve the best interest of its Client. Failure to disclose such situations may lead to the disqualification of the Consultant or the termination of its Contract. Without limitation on the generality of the foregoing the Consultant shall not be hired under the circumstances set forth below:

a) Conflict between consulting activities and procurement of goods or non-consulting services: A Consultant that has been engaged to provide goods or non-consulting services for a project, or any of its Affiliates, shall be disqualified from providing consulting services resulting from or directly related to those goods or non-consulting services. Conversely, a Consultant hired to provide consulting services for the preparation or implementation of a project, or any of its Affiliates, shall be disqualified from subsequently providing goods or non-consulting services resulting from or directly related to the consulting services for such preparation or implementation.

b) Conflict among consulting assignments: Neither a Consultant nor any of its Affiliates shall be hired for any assignment that, by its nature, may be in conflict with another assignment of the Consultant.

c) Relationship with Client's staff: A Consultant that has a close business relationship with professional personnel of the Client who are directly or indirectly involved in any part of:

(i) Preparation of the TOR for the assignment;

(ii) Selection process for the assignment; or

(iii) Supervision of the Contract resulting from the selection process; shall be disqualified.

d) One proposal per consulting firm/agency: Based on the "One Bid per Bidder" principle, which is to ensure fair competition, a firm, and any Affiliates shall not be allowed to submit more than one Proposal individually as a single firm

e) Any other form of conflict of interest other than (a) through (d) of this ITC 6

7. Corrupt and Fraudulent Practices

a) It is Client’s policy to require that the Bidders observe the highest standard of ethics during the procurement and execution of such contracts. In pursuance of this policy, Client:

   1) will reject the result of evaluation of Proposals if it determines that the Consultant has engaged in any corrupt or fraudulent practice in competing for the contract in question

   2) will recognize a Consultant as ineligible, for a period determined by Client, to be awarded a contract if it at any time determines that the Consultant has engaged in any corrupt or fraudulent practice in competing for, or in executing, another contract

   3) will recognize a Consultant as ineligible to be awarded a contract if the Consultant is debarred by any Government / PSU.

   4) Client will recognize a Consultant as ineligible to be awarded a contract if the Consultant is debarred for the period starting from the date of issuance of this Request for Proposals up to the signing of the contract, unless (i) such debarment period does not exceed one year, or (ii) three (3) years have passed since such debarment decision. If it is revealed that the Consultant was ineligible to be awarded a contract according to above, Client will, in principle, impose sanctions against the Consultant.

b) If the Client determines, based on reasonable evidence that the Consultant has engaged in any corrupt and fraudulent practice the Client may disqualify such Consultant after notifying the grounds of such disqualification.

c) Furthermore, the Consultant shall be aware of the provision stated in various clauses of the General Conditions of Contract.

8. Restrictions on submission of Proposals and award of contract:

a) The Consultant must submit only one proposal. If a Consultant submits or participates in more than one proposal for this RFP such proposals shall be disqualified

9. Proposal Validity:

a) Validity Period

1) The Consultant’s Proposal must remain valid for a period specified in the Data Sheet after the Proposal submission deadline.

2) During this period, the Consultant shall maintain its original Proposal without any change including the availability of the Key Experts, proposed rates and total price.

3) It is established that any Key Expert nominated in the Consultant's Proposal without confirmation of his/her availability, such Proposal shall be disqualified and rejected from further evaluation.

b) Extension of Validity Period

1) The Client will make its best effort to complete discussions/ contract signing within this period. However, should the need arise, the Client may request, in writing, all Bidders to extend the validity period of their Proposals. Firms who agree to such extension shall confirm that they maintain the availability of the Key Experts named in the Proposal subject to the provisions of RFP.

2) The firms who do not agree have the right to refuse to extend the validity of their proposals in which case their Proposals will not be further evaluated.

c) Substitution of Key Experts at Validity Extension

1) If any of the Key Experts becomes unavailable for the extended validity period, the Consultant shall provide a written adequate justification and evidence satisfactory to the Client together with the substitution request.

2) If the Consultant fails to provide a replacement Key Expert with equal or better qualifications, such Proposal will be rejected.

10. Preparation of Proposals

a) Language of Proposals

1) The Proposal as well as all related correspondence exchanged by the Consultants and the Client shall be written in English/ Marathi/ Hindi language, unless specified otherwise.

2) Supporting documents and printed literature that are part of the Proposal may be in another language provided they are accompanied by an accurate translation of the relevant passages in the language of Proposal, in which case, for purposes of interpretation of the Proposal, such translation shall govern.

b) Completeness of RFP

Unless obtained in the manner specified in the RFP, the Client is not responsible for the completeness of the RFP, responses to requests for clarification, the minutes of the pre-bid meeting (if any), or addenda/ corrigendum to the RFP in accordance with ITC 11(c). In case of any contradiction, documents obtained directly from the Portal shall prevail

c) Information to be furnished

The Consultant is expected to examine all instructions, forms, and terms in the RFP in detail and to furnish with its Proposal all information and documentation as is required by the RFP. The information or documentation shall be complete, accurate, current, verifiable, and readable.

d) Cost of Proposals

The Consultant shall bear all costs associated with the preparation and submission of its Proposal and contract signing. The costs might include site visit, collection of information, and if selected attendance at agreement negotiations. The Client is not bound to accept any proposal and reserves the right to annul the selection process at any time prior to Contract award, without thereby incurring any liability to the Consultant.

11. Clarification and Amendments of RFP

a) Clarification of RFP

The Consultant requiring any clarification of the RFP shall contact the Client in writing at the Client's address specified in the DS or raise its enquiries by email. The Client shall upload its response on the Portal. Should the clarification result in changes to the essential elements of the RFP, the Client shall amend the RFP following the procedure under ITC 11(c).

b) Pre-Bid Meeting and Queries

I. A Pre-Bid Meeting will be held on 21/08/2026 at 14.00 at 1st Floor, State Water Sanitation Mission-JJM, CIDCO Bhawan, Above SBI Belapur, Navi Mumbai to clarify any doubts/queries regarding the tender document. Representatives of the prospective bidders may attend the Pre-Bid Meeting, duly authorized by their organization, at their own cost.

II. The representatives of the bidders may submit the Pre-Bid Queries on Email Id: actjjm1@gmail.com on or before 20/08/2026 17.00 (date and time). Queries received after the stipulated date and time shall not be entertained.

III. In addition to the above, bidders are also required to submit their Pre-Bid Queries through the Mahatender Portal (https://mahatender.gov.in) within the stipulated timeline. Queries submitted only through email and not uploaded on the Mahatender Portal shall not be considered valid.

IV. The replies/clarifications to the queries raised by the bidders shall be uploaded on the Mahatender Portal as a corrigendum/addendum, which shall form an integral part of the tender document. Bidders are advised to regularly check the portal for updates. No individual communication will be made in this regard.

V. Any modifications of the RFP Documents, which may become necessary as a result of the Pre-Bid Queries, shall be made by SWSM exclusively through a corrigendum. Any such corrigendum shall be deemed to be incorporated into this RFP. However, in case of any such amendment, the bid submission date may be extended at the discretion of SWSM.

VI. Any corrigendum/notification issued by SWSM, after issue of RFP, shall only be available/hosted on the website URL: https://mahatenders.gov. in Any such corrigendum shall be deemed to be incorporated into this RFP.

c) Amendment of RFP

1) At any time prior to the Proposal submission deadline, the Client may amend the RFP by issuing an addendum in writing in sufficient time before the submission of Proposals. The addendum shall be uploaded on the Portal and will be binding on all the Bidders. To give the Bidders reasonable time in which to take an amendment into account in their Proposals the Client may, if the amendment is substantial, extend the Proposal submission deadline.
2) The Consultant may submit a modified Proposal substituting the already submitted Proposal in accordance with ITC 13 a(3) at any time prior to the Proposal submission deadline. No modifications to the Technical or Financial Proposal shall be accepted after the Proposal submission deadline except as permitted under ITC 8(c).

12. Proposal Format, Submission and Content

a) Preparation of Proposal

1) Firm should login on the Portal and prepare the bid after following the complete procedure of Portal.
2) Firm should consider any corrigendum / addendum published on the Portal before submitting their bids.

3) Firm should login on the Portal well in advance for bid submission so that they can upload the bid in time i.e. on or before the bid submission time. Bidder will be responsible for any delay due to any issues

b) Preparation of covers: following covers should be submitted online only:

1) Cover 1: all technical proposal /documents as specified including bid processing fee and EMD.
2) Cover 2: Financial Proposal as specified.

c) Technical Proposal:

Following supporting documents must be submitted by the firm along with the technical proposal: Regarding Point No.5.2

i. For S. No. 1 &2, the firm must submit an attested copy of Certificate of C&AG that firm is empaneled for the F.Y 2025-26
ii. For S. No. 3, the firm must submit an attested copy of Certificate of ICAI as on 01.01.2026 will be considered only.
iii. For S. No. 4, the firm must submit, a certified copy of the Audited Balance Sheet & Profit & Loss Account for the last three Financial Years (2022-23 to 2024-25). C.A. Firm may also be provided the break-up of Fees (Audit Fee, Taxation and Others) along with financial statements duly certified by External Statutory Auditor.
iv. For S. No.5, the firm must submit a copy of the appointment letters/ Work Orders & work completion certificate from the auditee organizations.
v. For S. No. 6 the firm must submit the copy of appointment letters/ Work Orders / work completion certificate from the appointee organizations, where it is clearly mentioned regarding PFMS experience otherwise such experience will not be considered for evaluation.
vi. For S. No. 6 the firm must submit a copy of the appointment letters/ Work Orders/ work completion certificate from the appointee organizations.
vii. The Client reserves the right to change / cancel the evaluation / marking criteria without assigning any reason and to change in evaluation criteria as per requirement and in the interest of organization.

viii. The originals of all supportive documentary evidences may be called for its verification at the time of technical scrutiny to ensure about its authenticity & genuinely.

ix. The firm or any partners of the firm should not be black listed by any PSUs, Govt. Co., ICAI or any other organization in respect of any assignment or behavior. [*Self-attested affidavit on Rs.500/- stamp paper is to be given in this regard by the authorized person of the firm*].

x. The firm shall give an undertaking that the team members are proficient in the State's official language both oral and written on their own letter head.

xi. As per the Government mandate, Goods & Service Tax Registration (GST) of the said firm is mandatory and registered in Maharashtra.

13. Selection Process of the Auditor

13.1 General Process:

1. The C.A. Firms securing less than cut off marks 80% in technical evaluation will not be communicated as they have not qualified in the technical bid and their Financial Bid will not be opened.

2. The firms qualifying in technical bid will be notified on mahatender.gov.in that they have been shortlisted in the technical bid and their Financial Bid opening date shall also be communicated to them on www.mahatender.gov.in.

3. The selection process of C.A. Firm shall be subject to review by, GOI/ Office of Chief Controller of Accounts, GOI / Audit parties of the Accountant General of India.

14. Bid Opening and Evaluation

14.1 Bid Opening:

The bids shall be opened on prescribed date and time as per NIT (Notice Inviting Tender) as intimated. The bidder/authorized representatives may remain present at the date, time and place stipulated in Detailed Tender Notice. Following procedure will be adopted for opening of bids.

1) First of all information about number of bids received will be announced.
2) The technical bid will be downloaded by the bid opening authority to check their validity as per requirements. If any particular document of any bid is either missing

or does not meet the requirements specified, then a note to that effect will be made by the bid opening authority. The SWSM will carry out the process of scrutiny and analysis of various documents/ data received in technical bid.

3) After analysis and scrutiny of the documents with respect to the requirements of the bidding is over, the SWSM shall declare the outcome of the scrutiny and will open financial bid of the bidders whose technical bid satisfies the qualification criteria, in their presence, if they choose to remain present.

4) In the event that a minimum of three (3) bids/offers are not received against this tender by the last date and time fixed for bid submission, the bid submission date shall be extended, as per the applicable procurement guidelines/rules in force, to ensure adequate competition and participation.

5) The decision to extend the bid submission timeline in such circumstances shall rest with the tendering authority/competent authority, and the extended date, if any, shall be notified/uploaded on the Maha-tender Portal along with a corrigendum. Bidders are advised to regularly check the portal for such updates. No separate/individual communication shall be made in this regard.

14.2 Justification of Bid:

To assist in evaluation of bid, the SWSM may ask bidders individually for clarification of their Bid Document.

14.3 Bid Liable For Rejection:

a) The bid is likely to be rejected if on opening it is found that the bidder has not strictly followed the procedure laid down for submission of bid.

b) The bidder has proposed conditions, which are inconsistent with or contrary to the terms and conditions specified in the NIT.

c) Additions, deletions, corrections or alterations made by the bidder on any page of the bid document, without affixing signature / initials.

d) Any pages are missing or not properly numbered serially with appropriate index prepared.

e) The bidder has specified any additional condition.

f) The bidder has not uploaded all documents as stated in the tender.

g) If not accompanied with EMD.

__14.4 Evaluation and Comparison of Bids:__

A two-stage Quality & Cost Based Selection (QCBS) procedure will be adopted in evaluating the proposals with the technical evaluation being completed prior to any financial proposals being opened. The Technical Proposals will be evaluated using the following criteria.

Eligibility criterion of the firms shall be based on the various criterions as given in the table below. The technical proposal evaluation shall be based on the following parameters.

Sl. No.	Particulars	Minimum Criteria	Max Marks	Evaluation Criterion
1.	Number of Fellow Chartered Accountants (FCA) Partners associated with the firm for not less than 5 years (As per certificate of ICAI as on 01.01.2026)	5 FCA	15	FCA Partners associated with the firm for not less than 5 years (As per certificate of ICAI as on 01.01.2026) **a)** For Less than 5 FCA partners = 0 marks, **b)** For 5 FCA Partners= 5 mark **c)** For each Additional FCA Partners over and above 5 FCA Partners 1 Mark per FCA Partners. Subject to maximum of 15 Mark.
2	Number of Full time Qualified (not Associated with Other Firm) ACA/FCA Employee with the firm who are members of the ICAI associated with the firm for a period not less than 6 months (as per certificate of ICAI as on 01.01.2026)	4 ACA/FCA	10	For Fulltime Qualified Employee less than 4ACA/FCA = 0 marks, For 4ACA/FCA= 4 Mark for each additional Full time Qualified employee 1 Mark subject to maximum of 10 Mark.
3	Turnover of the firm (Average annual audited turnover in last three financial years i.e. F.Y 2022-23,2023-24 & 2024-25)	Minimum Average Rs.200.00 Lakhs	15	Turnover Rs 200.00 Lakhs = 5 marks, over and above 0.5 mark for per 20 lakhs subject to maximum of 15 Marks.

4	The Chartered Accountant Firm must have completed or be currently engaged in State Level Statutory Audit assignments in Maharashtra of one or more Centrally Sponsored Schemes during the period from FY 2021-22 to FY 2024-25 and must satisfy any one of the following criteria: a) Three completed/ongoing work orders, each costing not less than 40% of the Minimum fees i.e. Rs.34.00 lakh (Excluding GST) OR b) Two completed/ongoing work orders, each costing not less than 50% of the Minimum fees; i.e. Rs.42.00 lakh (Excluding GST) OR c) One completed/ongoing work order costing not less than 80% of the Minimum fees; i.e. Rs.68.00 lakh (Excluding GST) **Note:** Above Each work order must cover at least 20 districts. Multiple work orders shall not be combined or aggregated for meeting the prescribed minimum fee requirement	Minimum Assignment	20	For Minimum qualifying assignment as mentioned 15 mark, over & above the minimum assignment 5 mark per assignment subject to maximum of 20 Marks.
5	The Chartered Accountant firm should have completed or be engaged in at least One-State-level Internal/Statutory Audit assignments of Centrally Sponsored projects that have utilized the Public Financial Management System (PFMS) for fund flow and expenditure during the last three financial years (FY 2022-23, 2023-24, and 2024-	1 Assignment	20	For 1 assignment =10 mark over and above 5 mark per assignment subject to maximum 20 Mark.

	25). These assignments must have a minimum value of ₹50 lakhs Inclusive of GST. Note: Above Each work order must cover at least 20 districts. Multiple work orders shall not be combined or aggregated for meeting the prescribed minimum fee requirement.			
6	Adequacy of the proposed technical approach, methodology & work plan as per generally accepted standards & considering the target date of completion of audit along with experience of JJM during last three financial years.		20	As per the evaluation of the proposal. 1. Technical Approach & Methodology- 10 Mark 2. Work Plan- 5 Mark 3. Experience of C.A. Firm in JJM as Statutory Audit -03 Marks. OR 4. Experience of C.A. Firm in JJM as Statutory Audit in Maharashtra-5 Mark.
			100	

i. Supporting Documents must be submitted by the firm along with the technical proposal.
ii. The firm must achieve at least 80% of the marks to qualify on technical parameters.
iii. The firm having experience of Statutory Audit at State & District Level will be given additional weight age.
iv. The Mission Director, JJM reserves the right to change / cancel the evaluation / marking criteria without assigning any reason and to change in evaluation criteria as per requirement and in the interest of organization.
v. As this tender is only for the C.A. Firms, the Firms those are interested to be appointed will have quote per year minimum audit fees of Rs. 84.82 Lakhs excluding GST (Calculated based on quantum & quality of work) per year considering the Guidelines no. CA (7)/3/2016, DT 07/04/2016 issued by Institute of Chartered Accountants of India. Bidder quoting below the above minimum cost will be rejected.

15. Award of Contract:

Quality and competency of C.A.'s services shall be considered, as the paramount requirement. The decision of the award of the contract would be as under.

(a) Technical proposals scoring 80% or more marks will only be considered for financial evaluation. The MD SWSM JJM shall notify those bidders whose proposal did not meet the minimum qualifying mark or were considered non responsive to the letter of invitation and terms of reference, indicating that their financial proposals will be kept unopened.

(b) The MD SWSM JJM shall simultaneously notify the bidders that have secured the minimum qualifying mark, indicating the date and time set for opening of financial proposals will be published on https://mahatenders.gov.in.

(c) The financial proposal shall be opened online publicly in the presence of the bidders or their authorized representative who choose to attend. The name of bidders, the quality scores, and the proposed cost shall be read and recorded when the financial proposals are opened. The SWSM shall prepare minutes of the public opening.

(d) The formula for final evaluation based on technical marks and financial offer will be as follows;

- Maximum weightage for Technical Score (Ts) is 80.
- Maximum weightage for Financial offer (Fs) is 20.
- The formula for total Sum Score (Ss) is as below;

  1) Ss = Ts + Fs

  2) Ts = Tc / Th

     *80 Where

     Tc = Technical Score under consideration. Th = Highest Technical Score in that tender.

  3) Fs = Fl / Fc

     *20 Where

     Fl = Lowest Financial Score in that tender. Fc = Financial Score under consideration.

- The bidder securing highest sum score will be selected and will be asked to justify the rates quoted. Also he will have to produce the break- up of the rates quoted.

(e) In case the same score is achieved by two or more C.A. Firms after evaluation through QCBS method, the selection of the Auditor shall be done considering following factor (priority - wise): -

i) Technical score.
ii) Turnover of the firm
iii) Experience of audit of Government assignments including JJM.

16. Letter of Award (LOA):

Prior to the expiration of bid validity period or any such extended period, the Client will notify the successful bidder in writing by a registered letter that his bid has been accepted. This letter (herein after called as letter of acceptance) shall name the sum, which the Client will pay to Consulting Firm as prescribed in contract. The notification of award will constitute formation of contract. Upon furnishing the performance security by the successful bidder & after signing the contract agreement, the work order will be issued by the Mission Director, JJM, Maharashtra.

17. Performance Security:

1) Within 15 days from the date of issue of Letter of Acceptance; the successful bidder shall deliver to the SWSM a performance Security of 3% of total value of Contract in the form of Performance Bank Guarantee of any Nationalize or Scheduled Commercial Bank.

2) Failure of the successful bidder to comply with the requirements of performance security shall constitute sufficient ground for cancellation of the award and forfeit of Earnest Money deposit.

3) EMD amount will be returned to the successful bidder only after receipt of performance security

4) Performance security will be returned to bidder within 1 month after expiry of performance bank guarantee (PBG) period.

5) For this as given in the tender document Security Deposit will stand forfeited, in case of any breach of term and/or conditions of the tender and/or contract.

18. Corrupt or Fraudulent Practices:

Mission Director, State Water Sanitation Mission, Jal Jeevan Mission (MD SWSM JJM) requires that the bidders shall observe the highest standards of ethics in execution of the contract. In pursuant to this policy, Jal Jeevan Mission (JJM).

1) Defines, for the purpose of this provision, term set forth as below

i) "Corrupt Practice" means the offering, giving, receiving or soliciting of anything of value to influence the action of the public official in the procurement process or contract execution; and

ii) "Fraudulent Practice" means a misrepresentation of facts in order to influence a procurement process or execution of the contract to the detriment of the SWSM.

2) Will reject a proposal for award, if it determines that the bidder recommended for award has engaged in corrupt or fraudulent practices in competing for the contract in question.

3) Will declare a firm ineligible, either indefinitely or for a stated period of time, to be awarded any JJM contract, if it at any time determines that the firm has engaged in corrupt or fraudulent practices in competing for, or in executing JJM contracts.

19. Payment Terms:

Lump sum payments will be made of the agreed amount, within 30 days of receipt of bill duly verified by the designated officer of JJM in duplicate.

20. Contract Period – Total Contract period is two years(FY 2025-26 to 2026-27). Depending upon successful completion of first year's work, awardee bidder has to make fresh agreement for next financial year 2026-27. Work order for each Financial Year will be issued separately.

Mission Director, State Water Sanitation Mission, Jal Jeevan Mission (MD SWSM JJM) reserves the right to terminate/ cancel the agreement.

Mission Director

State Water and Sanitation Mission

PART – II : Data Sheet

Sr. No.	Information	Details
1.	Tender Fee	Rs. 20,000/- payable via online payment gateway available on online e-tendering porta.l
2.	Earnest Money Deposit (EMD)	Rs. 2,00,000/- (Rupees two lakh only) to be paid online on the e-tendering portal at the time of submission of the tender.
	Bank Details for Tender Fee & Earnest Money Deposit (EMD)	Support Fund State Water & Sanitation Mission (SWSM) Account No.32558322630 State Bank of India. Branch Konkan Bhavan, CBD Belapur IFSC : SBIN0006240
3.	Bid Validity Period	120 days from the date of opening of the technical bid
4.	Contract Period	The total contract duration will be two years. Depending upon successful completion of first year's work & requirement of scope of work, awardee bidder has to make fresh agreement for next financial year 2026-27. Work order for each financial year will be issued separately.
5.	Performance Security	3% to be paid online or may be submitted in the form of cash deposit or Bank Guarantee issued by scheduled commercial bank. If Paid Online, EMD of the successful Bidder can be converted in to performance Security, and remaining amount can be paid via BG or cash deposit.
6.	Last date for furnishing Performance Security in the form of Bank Guarantee issued by scheduled commercial bank by the selected agency	Within One week from the date of award of contract notification. The Performance Security shall be valid for One Year after the completion of contract period.
7.	Last date for signing the contract	As intimated in notification of award of contract by the *Tender Inviting Authority*

21. General Conditions of Contract

21.1 Definitions and abbreviations:-

Unless excluded by or repugnant to the context.

1) The expression Mission Director, JJM as used in the tender papers shall mean the competent authority.
2) The expression SWSM / Owner / Buyer / Purchaser as used in the tender papers shall mean the Mission Director, Jal Jeevan Mission , Maharashtra,Mumbai.
3) The expression “Bidder” or “Tenderer” as used in the tender papers shall mean the company/agency/firm/organization who is interested to purchase the tender document and then would like to submit the offers as prospective bidder.
4) The “Contract” shall mean The agreement entered into between the owner and the contractor as recorded in the contract form signed by the parties include all attachment the notice of tender, the sealed quotation and the tender documents including the tender and acceptance thereof together with the documents referred to therein, & the accepted conditions with annexure mentioned therein. All these documents taken together shall be deemed to form one contract and shall be complementary to one another. Contract is deed of contract together with its entire accompaniment and those later incorporated in it by internal consent.
5) The “Consultant” shall mean the individual or firm, undertaking the work & shall include legal representative of such an individual or persons comprising such firms and permitted, assigns of such individual or firm or company.
6) “SWSM’s/Owners Representative” shall mean as Government Servants/ Officers working under the Mission Director, Jal Jeevan Mission , Maharashtra, Mumbai
7) The “Contract Sum”/”Contract Price” shall mean the sum/price/rate for which the tender is accepted.

8) The "Day" shall mean a day of 24 hours from midnight to midnight irrespective of the number of hours worked in any day in that week

9) The "Contract Period" means period specified in the tender document for entire execution of contracted works from the date of notification of award.

10) The "Accepting Authority" shall mean the Mission Director, Jal Jeevan Mission , Maharashtra, Mumbai.

21.2 Communication:-

Written notice shall be deemed to have been duly served or delivered in person to the individual or member of the firm or to an officer of the Jal Jeevan Mission (JJM) for whom it was intended, if delivered at or sent by registered or certified mail to the last business address known to him who gives the notice. The notice on the E-Mail shall be deemed to have been duly served. The address given in the bidders tender on which all notices, letters & other communications to the contractor shall be mailed or delivered, except that said address may be changed by the Contractor by notifying the owner in writing.

This shall not preclude the service of any notice, letter or other communication upon the Contractor personally.

21.3 Laws and Regulations:

1) Governing Law: The contract shall be governed by and construed in accordance with the laws and by-laws of India, the State of Maharashtra and the local bodies in this region. All disputes arising under or in relation to this Agreement shall be subject to jurisdiction of the Courts in Mumbai only to the exclusion of other courts.

2) DISPUTES: Any dispute arising out of the Contract, which cannot be amicably settled between the parties, shall be referred to adjudication/arbitration in accordance with the laws of the Government of India.

21.4 Force Majeure clause;

"If, at any time, during the continuance of this contract the performance in whole or in part by either party of any obligation under this contract shall be prevented of delayed by reason of any war, hostility, acts of the public enemy, civil commotion, sabotage, fires, floods, explosions, epidemics, quarantine restriction, strikes, lock-outs or acts of God (hereinafter referred to as “events”), provided notice of happening of any such eventuality is given by either party to the other within 21 days from the date of occurrence thereof, neither party shall by reason of such event, be entitled to terminate this contract nor shall either party have any claim for damages against the other in respect of such non-performance or delay in performance; and services under the contract shall be resumed as soon as practicable after such event has come to an end or ceased to exist, and the decision of the purchasing officer as to whether the services have been so resumed or not, shall be final and conclusive, provided further that if the performance in whole or part of any obligation under this contract is prevented or delayed by reason of any such event for a period exceeding 60 days, either party may at its option terminate the contract provided also that if the contract is terminated under this clause, the purchaser shall be at liberty takeover from the contract at a price to be fixed by the purchasing Officer which shall be final.

21.5 Permits, Fees, Taxes:

Unless otherwise provided in the contract documents, the contractor shall secure and pay for all permits, Government fees and licenses necessary for the execution and completion of the work. Any violation, in the legal provisions of taxes, duties, permits and fees, carried out by the Contractor and detected subsequently shall be the sole responsibility of the Contractor and his legal heirs.

21.6 Income Tax and Other Taxes:

Income Tax (TDS) and any other taxes as applicable from time to time, shall be deducted from bills of the Contractor and a certificate to that extent shall be issued by SWSM.

21.7 Statutory Increases in Duties, Taxes Etc.:

All the taxes and duties levied by the State and Central Govt. and by Local Statutory Bodies at the prevailing rates applicable on the date of receipt of tender shall be fully borne by the Contractor and will not be reimbursed to him on any account, except GST. GST will be paid as applicable.

Further JJM shall not honour any claim arising out of any increase in any of the prevailing statutory duties, taxes, levies etc. at the time of quoting / bidding contractor should bear the above fact in mind.

21.8 Price Variation:

No Price Variation will be payable to the Contractor during the Contract period & extended period if any.

21.9 Labor laws and other applicable laws:

Agency will be solely responsible for all type of liabilities that may arise under any act related to workmen Compensation, Minimum wages, EPF, ESIC, Bonus, etc. Injury to Staff or damage to any property, insurance of employees who are employed by the agency under this contract and no additional amount will be paid to the agency under this contract.

Mission Director

State Water and Sanitation Mission

Terms of References (TOR)

Appointment of Statutory Auditor for Jal Jeevan Mission program in the state of Maharashtra through State Water and Sanitation Mission for the F.Y. 2025-26 to 2026-27

Background

Jal Jeevan Mission - Water is a necessity of every living being. Lack of assured availability of potable water adversely impacts households and local communities. In the absence of access to potable drinking water at home, families, especially women and girls are forced to spend considerable time and energy every day in carrying water to their households. During scarcity, State Governments/ local administrations take emergency measures to provide water through tankers, trains, etc. With the Government taking a number of steps to improve 'ease of living', the next step is tap water supply in all homes.

In this backdrop, Jal Jeevan Mission (JJM) has been launched in partnership with states, to enable every household in villages to have Functional Household Tap Connection (FHTC) till 2024. It is envisaged that with FHTC, each household will have potable water supply in adequate quantity of prescribed quality on regular and long-term basis. To implement the mission, institutional arrangements at various levels have been made and State's PHE/ RWS Departments are to play a critical role. They have to help Gram Panchayat and/ or its subcommittee to plan, implement, manage, operate, and maintain its in-village water supply systems. A sense of ownership has to be installed in the village community as they are at the centre of this mission.

Wherever potable water is not available in adequate quantity, The RWS Department has to plan water transfer, its treatment and distribution system. While planning water supply systems, operation and maintenance is the most critical aspect. It is important that water supply schemes function throughout their complete design period. To ensure that public investments are utilized fully, there is a need to strengthen water sources particularly in water-stressed areas. In water quality-affected villages, technological innovations have to be explored. PHE/ RWS Departments have to prepare District and Village Action Plans with the active participation of village communities. Following the 'bottom up approach', States are to prepare Annual Acton Plan as well as five-year 'State Action Plan' with deliverables and timelines; and implement the Programme in mission-mode.

Vision

Every rural household has drinking water supply in adequate quantity of prescribed quality on regular and long-term basis at affordable service delivery charges leading to improvementin living standards of rural communities.

Mission

Jal Jeevan Mission is to assist, empower and facilitate:

i.) States/ UTs in planning of participatory rural water supply strategy for ensuring potable drinking water security on long-term basis to every rural household and public institution, viz. GP building, School, Anganwadi centre, Health centre, wellness centres, etc.;

ii.) States/ UTs for creation of water supply infrastructure so that every rural household has Functional Tap Connection (FHTC) by 2024 and water in adequate quantity of prescribed quality is made available on regular basis;

iii.) States/ UTs to plan for their drinking water security;

iv.) GPs/ rural communities to plan, implement, manage, own, operate and maintain theirown in-village water supply systems;

v.) States/ UTs to develop robust institutions having focus on service delivery and financialsustainability of the sector by promoting utility approach;

vi.) capacity building of the stakeholders and create awareness in community on significance of water for improvement in quality of life;

vii.) In making provision and mobilization of financial assistance to States/ UTs for implementation of the mission.

Objectives

The broad objectives of the Mission are:

i.) To provide FHTC to every rural household;

ii.) To prioritize provision of FHTCs in quality affected areas, villages in drought prone anddesert areas, Sansad Adarsh Gram Yojana (SAGY) villages, etc.;

iii.) To provide functional tap connection to Schools, Anganwadi centres, GP buildings,Health centres, wellness centres and community buildings;

iv.) To monitor functionality of tap connections;

v.) To promote and ensure voluntary ownership among local community by way of contribution in cash, kind and/ or labour and voluntary labour (shramdaan);

vi.) to assist in ensuring sustainability of water supply system, i.e. water source, water supply infrastructure, and funds for regular O&M;

vii.) to empower and develop human resource in the sector such that the demands of construction, plumbing, electrical, water quality management, water treatment, catchment protection, O&M, etc. are taken care of in short and long term; and

viii.) to bring awareness on various aspects and significance of safe drinking water and involvement of stakeholders in manner that make water everyone's business.

Components under JJM

The following components are supported under JJM:

i.) development of in-village piped water supply infrastructure to provide tap waterconnection to every rural household;

ii.) development of reliable drinking water sources and/ or augmentation of existingsources to provide long-term sustainability of water supply system;

ii.) wherever necessary, bulk water transfer, treatment plants and distribution network tocater to every rural household;

iv.) technological interventions for removal of contaminants where water quality is anissue;

v.) retrofitting of completed and ongoing schemes to provide FHTCs at minimum servicelevel of 55 IPCD;

vi.) Greywater management;

vii.) support activities, i.e. IEC, HRD, training, development of utilities, water quality laboratories, water quality testing & surveillance, R&D, knowledge centre, capacity building of communities, etc.; and

viii.) any other unforeseen challenges/ issues emerging due to natural disasters/ calamities which affect the goal of FHTC to every household by 2024, as per guidelines of Ministry of Finance on Flexi Funds.

Institutional Mechanism

JJM is a time bound mode programme and needs robust institutional framework for its successful implementation to achieve the stated goal. Hence, a four-tier institutional mechanism is to be set up at National, State, District and Village level, implementation support agencies, sector partners etc.

State Water and Sanitation Mission (SWSM): The State Water and Sanitation Mission (SWSM) is registered under societies Act 1860,in the year 2010, for coordination, convergence, and policy guidance at the State level for water supply shemes, and is headed by Chief Secretary of the State. The SWSM registered as a Society will undertake the Jal Jeevan Mission in rural part of Maharashtra. The State Government has defined the broad framework to execute the Jal Jeevan Mission projects in rural part of Maharashtra. SWSM, a state level institution headed by Hon. Chief Secretary of Maharashtra with Joint Secretary of Water Supply and Sanitation Department. The State Water and Sanitation Mission is the organisation responsible for implementation of JJM in the state.

As a part of its structured approach to provide human resource related services to the SWSM and to ensure overall objective of JJM to be achieved, it is essential to have efficient skilled based human resources at various levels across the state i.e. at state level, district or block level.

District Water and Sanitation Mission (DWSM)-

The District Water and Sanitation Mission (hereinafter referred as “DWSM”) is overall responsible for implementation of JJM Mission at district level. DWSM will be headed by District Collector and co headed by Mission Director of the corresponding Zilla parishad and members as mentioned in the JJM guidelines.

The functions of DWSM are i) to ensure preparation of Village Action Plan after taking stock of each village for FHTCs, ii) Finalise District Action Plan (DAP) to provide FHTC to every rural household by 2024, iii) provide administrative approval of in-village water supply schemes/

projects at district level, iv) identify villages requiring ISA support, v) engage ISAs from empanelled list and monitor their performance and other roles mentioned in the JJM guidelines. The proposed staff would assist the Mission Director of SWSM and Head, District Water and Sanitation Mission (DWSM) in execution of JJM projects in rural parts of Maharashtra.

Financial Planning and Funding

JJM is a time bound mode programme and for successful implementation needs robust financial planning and timely funding, mobilization of adequate resources and prudent utilization of funds are pre-requisites. In this direction, the SWSM/ DWSM will prepare year-wise financial plan by pooling all the available resources for rural drinking water supply like the Central fund, State fund, other programmes, MPLADS, MLALADS, DMDF, CSR fund, donations, etc.

Central financial assistance for Jal Jeevan Mission will have two sources namely Gross Budgetary Support (GBS) and Extra Budgetary Resources (EBR). The fund sharing pattern of the mission will be 50:50 for the state of Maharashtra.

Funding Pattern: Several sub-components/ sub-missions that were part of erstwhile NRDWP will also be funded along with Functional Household Tap Connection (FHTC) as per following details:

S. No.	Sub-components/ sub-missions under JJM	Centre: State funding pattern
1.	i.) Coverage i.e., infrastructure for Har Ghar Jal (in terms of FHTCs provided to rural households)	• 100:0 for UTs without legislature • 90:10 for NE & Himalayan States & UTs with legislature • 50:50 for other States
	ii.) Support Activities iii.) WQM&S	• 100:0 for UTs without legislature • 90:10 for NE & Himalayan States & UTs with legislature • 60:40 for other States
2.	World Bank Assisted Rural Water Supply and Sanitation Project – Low Income States (RWSSP-LIS) in four States namely Assam, Bihar, Jharkhand and Uttar Pradesh	• 50% external assistance routed through JJM • 33% from coverage component released under JJM (erstwhile NRDWP share) • 16%* State contribution • 1% community contribution *16% averaged out figure considering all four States.
3.	JE-AES affected high priority districts (60 districts)	• 90:10 for Assam • 50:50 for other States
4.	NWQSM in Arsenic and Fluoride affected habitations	• 90:10 for NE & Himalayan States • 50:50 for other States

Fund flow

SWSM will open a single nodal account in any scheduled commercial bank. SWSM will obtain details from these banks operational in State headquarters on services like PFMS compliance necessary for JJM implementation. The releases by the Government of India to the State Government will be made to their State treasuries from where States will be transferring the fund to the single nodal account of SWSM within 15days along with the corresponding matching State share. The SWSM can use the existing single nodal account of erstwhile NRDWP or may open a new account in any scheduled commercial bank at the State Headquarters for maintaining the nodal account under JJM, in case there is no single nodal account.

Any change in the nodal account will be allowed only with the concurrence of Department/ National Mission. A written undertaking from the Bank needs to be made available to the effect that the bank will follow the Guidelines of Government of India for making payments from Department/ National Mission Fund. The SWSM will communicate the details of the Bank branch, IFSC code and the account number to Department/ National Mission. Bank will allow transaction in nodal account only when the request for making the transaction is received through PFMS mode and if done through treasury, same will be captured/ reflected in PFMS system by making suitable interface between concerned State treasury and PFMS systems and then only transaction be allowed. Bank will agree to abide by the instructions issued from time to time by Department/Mission regarding operation of the Account. The Integrated Management Information System (IMIS)software would support Accounting System and would be enabled to allow rural water supply department/SWSM and Bank branch concerned to make data entry online for the transactions to be made by them.

Money accruing as interest will be credited to the same account and reflected in the Utilization Certificate (UC)of the relevant year. The expenditure out of the interest amount will be made on items of work as permitted in the guidelines. Any deviation of expenditure will be guided by the instructions/guidelines to be issued by Department/ National Missionfrom time to time. The Bank will intimate to the SWSM the interest amount credited by it to the account on quarterly basis.

The State Government/ SWSM will decide about the matching fund as per the prescribed funding pattern. On receipt of the Central and State share of JJM by the SWSM in the single nodal account, its allocation among the Districts, based on the annual district action plans(DAP) finalized by the respective SWSM shall be made within two weeks. Based on the allocation, a drawl limit will be set for every district by the SWSM and it will authorize districts to raise payment advice and payment will be made from Single Nodal Account.

DWSM will get the work implemented as per the DAP and fund available at the district level, through Gram Panchayat and/ or its sub-committee, i.e. VWSC/ PaaniSamiti/ User Group or PHED/ RWS Department as the case may be. After execution of the work, PHED/ RWS Department will raise the bill to DWSM/ SWSM as the case may be, who in turn will get the work inspected by an empanelled third-party agency. Thereafter, subject to due satisfaction of quality and quantity of work performed, the DWSM/ SWSM, as the case may be, will arrange to make the payments to the agency. The payments advice in PFMS mode will be raised by the DWSM/ SWSM to make payment to the agency for the executed works subject to fund allocation/ drawl limit set for the district by SWSM for that particular year. Payment advice generated through treasury mode will only be allowed only if the same is captured in PFMS system, by making suitable interface between concerned State treasury and PFMS. The payment advice will be sent by DWSM/ SWSM in PFMS mode to make the payments from Single nodal account to the account of concerned agency as authorized. No advance to any other account be made except to that of executing agency towards mobilization advance as per contract.

<u>Part 3: Scope of Work</u>

Objective of Statutory Audit Services:

The essence of Audit Policy is to ensure adequate independent, professional audit assurance that the funds received by implementing agencies were used for the purposes intended, that the Annual Project Financial Statements are free from material misstatement, and that the terms of fund release were complied with in all material respects.

The objective of the audit of the Project Financial Statement (PFS) is to enable the auditor to express a professional opinion as to whether

(1) The Project Financial Statement give a true and fair view of the sources and applications of project funds for the period under audit examination;
(2) The funds were utilized for the purposes, for which they were provided,
(3) The procurement procedure prescribed in the Maharashtra Procurement Manual has been followed**;** and
(4) In addition, where applicable, the auditor will express a professional opinion as to whether the Financial Management Reports submitted by project management may be relied upon

The books of account that provide the basis for preparation of the PFS/CFS of the society are established to reflect the financial transactions of the project/society and are maintained by JJM and its constituent state, district level units.

Audit Standards

The audit will be carried out in accordance with the Auditing Standards promulgated by the Institute of Chartered Accountants of India. The auditor should accordingly consider materiality when planning and performing the audit to reduce audit risk to an acceptable level that is consistent with the objective of the audit. Although the responsibility for preventing irregularity, fraud, or the use of credit/loan proceeds for purposes other than as defined in the legal agreement remains with the borrower, the audit should be planned to have a reasonable expectation of detecting material misstatements in the project financial statements.

Audit Scope

A) In conducting the audit, special attention should be paid to the following:

i. All external funds have been used in accordance with the conditions of the relevant legal agreements and only for the purposes for which the financing was provided.

ii. Effective Project Financial Management Systems, including internal controls, were in operation throughout the period under audit examination. This would include aspects such as adequacy and effectiveness of accounting, financial and operational controls, and any needs for revision; level of compliance with established policies, plans and procedures; reliability of accounting systems, data and financial reports; methods of remedying weak controls or creating them where there are none; verification of assets and liabilities; and integrity, controls, security and effectiveness of the operation of the computerized system; and
iii. Counterpart funds have been provided and used in accordance with the relevant legal agreements and only for the purposes for which they were provided;
iv. All necessary supporting documents, records, and accounts have been kept in respect of all transactions including expenditures reported. Clear linkages should exist between the books of account and reports presented
v. The Office Accounts have been prepared in accordance with the accounting principles defined in the Operational Guidelines of JJM and give a true and fair view of the Financial Position of the Project at the year end and of receipt and expenditures for the year ended on that date; and
vi. Goods and Services financed have been procured in accordance with the procurement procedure prescribed in the Procurement Manual of Government of Maharashtra.
vii. Comply with all the audit requirements as specified in Clause 7.16 and relevant annexure, of " The Operational Guidelines For The Implementation Of Jal Jeevan Mission - Har Ghar Jal issued by Government of India, Ministry of Jal Shakti, Department of Drinking Water and Sanitation, National Jal Jeevan Mission, New Delhi 110 003" (Page no. 51-52 & applicable Annexure – Annexure III – page no75 to 83)
viii. To verify the Statement of reconciliation with accounts of the implementing agency and issue CA Certificate confirming its accuracy
ix. Ensure compliance & Issue conformity certificate affirming that every account/ ledger being maintained by Gram Panchayat and/ or its subcommittee, i.e. VWSC/ Paani Samiti/ User Group, etc. for receiving community contribution, incentive money etc. is audited every financial year.
x. Report adherence to Concurrent auditing of GPs or it's sub-committee's accounts be done regularly with the help of retired local audit officials
xi. Issuance of separate Audit reports (for JJM / Support & WQM&S / NRDWP) and compilation of financials as per formats prescribed in Annexure III of the JJM operational Guidelines.
xii. Conclusion of audit and submission of Audit report by 31st August 2026 from the end of the relevant financial year. Draft Audit report needs to be submitted one month before to make necessary corrective measures.
xiii. Any other area deemed necessary for the purpose of issuance of Audit report and

issuance of certificates as required to be submitted for release of funds which is to be certified by the auditor.

xiv. It is the responsibility of the C.A. Firm to report whether the expenditure is incurred on the inadmissible expenses as mentioned in the clause no. 7.10 of Chapter 7 of Operational Guidelines For The Implementation Of Jal JeevanMission - Har Ghar Jal issued by Government of India, Ministry of Jal Shakti, Department of Drinking Water and Sanitation, National Jal Jeevan Mission, New Delhi 110 003".

xv. The External Auditor should hold entry conference at the time of commencement of audit & exit conference after completion of audit to discuss the audit observation and minutes of the same is enclosed along with the audit report.

xvi. During the audit if auditor detects any fraudulent transaction they should report to the SWSM JJM, Office Immediately along with supporting documents.

xvii. The Statutory Auditor appointed should provide the audit schedule 15 days before commencement of audit.

xviii. The Statutory Auditor appointed should provide the Comments on Action Taken Report of the previous year's Statutory Audit Reports & AG Audit reports.

xix. The composition of the team of personnel which the Statutory Audit would propose to provide and the task which would be assigned to each team member.

xx. The Statutory Auditor should recommend the list of units for which special audit is to be carried out by the state level official.

xxi. The audit will be conducted at the respective units only i.e. in the respective district offices only.

xxii. To report the differences in the expenditure reported in UC, IMIS & PFMS.

xxiii. To verify whether the expenditure incurred on non IMIS Scheme as per the Direction Issued from this office.

xxiv. The representative of the C.A. Firm i.e. Partner or the employee of the firm should attend the office as per the requirement of the MD JJM (SWSM).

B) Period, Timing and Sample Coverage of Statutory Audit:

The Statutory Audit will be done on yearly basis starting from Financial Year 2025-26. Consulting C.A. Firm should prepare Financial Proposals on the figure based on the following units to be audited.

Sr. No.	**Units**	**Numbers**
1	SWSM, JJM Maharashtra (State Office)	1
2	Zila Parishad Offices (ZP)	34
3	Maharashtra Jeevan Pradhikaran (MJP)	35
4	Ground Water Surveys And Development Agency (GSDA)	41
	Total units	111

Note: Division Wise List is Enclosed in Annexure-A

C) Audit Report should consist of following:

The Statutory Audit report, financial statements and relevant schedules showing the consolidation of all the District/MJP/GSDA offices as prescribed in the JJM operational Guidelines shall include the following

i. Audit Opinion.

ii. Consolidated Balance sheet showing accumulated funds of the project balances, other assets of the project, and liabilities, if any.

iii. Consolidated Income & Expenditure account for the year ending on 31st March 2026.

iv. Consolidated Receipt and Payment Account for the year ending on 31st March 2026.

v. Other Consolidated Schedules to the Balance sheet as appropriate, but which shall include.

1. Statement of Fixed Assets in the form of a Schedule,
2. Schedule of Advances (Age-wise analysis)
3. Schedule of all Cash & Bank Balances (Attach bank reconciliation statements)
4. Schedule of Program wise statement of expenditure

vi. Notes on Accounts showing the accounting policies followed in the preparation of accounts and any other significant observation of the auditor.

vii. Auditor shall have to specify the significant observations, including internal control weaknesses for each program and also specify the institution to which these relatesto enable/ facilitate appropriate follow up action.

viii. Scheme wise Utilization Certificates (UCs) as prescribed in the Operational guidelines of Jal Jeevan Mission; duly tallied with the Income & Expenditure and expenditure on Fixed Asset during the financial year (which have been shown as capitalized) also Attach a statement showing the details of expenditures clubbed in the Utilization Certificate tallying with the Income & Expenditure Account and Schedules forming part of it.

ix. The Management of SWSM (JJM) should sign the financial statements and provide a written acknowledgement of its responsibility for the preparation and fair presentation of the financial statements and an assertion that the project funds have been expended in accordance with the intended purposes as reflected in the financial statements.

x. All other statement & certificates as required to be submitted for the released of fund which is to be certified by the auditor.

xi. The consolidation of financial statements of all units of the State, Districts and all its allied units etc., at periphery & State level along with its Certification of Statement of Expenditures (SOEs) & UCsfor submission of report to GOI.

xiii. Any other area deemed necessary for the purpose of issuance of Audit report and issuance of certificates as required to be submitted for release of funds which is to be certified by the auditor.

xiv. An Audit Report on the Project Financial Statements should be prepared in accordance with the Auditing Standards promulgated by the Institute of Chartered Accountants of India. Those standards require an audit opinion to be rendered related to the financial statements taken as a whole, indicating unambiguously whether it is unqualified or qualified and, if the latter, whether it is qualified in certain respects or is adverse or a disclaimer of opinion. In addition, the audit opinion paragraph will specify whether, in the auditor's opinion, (1) the funds were utilized for the purposes for which they were provided, (2) expenditures shown in the Project Financial Statement (PFS) are eligible for financing under the relevant loan or credit agreement and, where applicable.

D) Statements Of Expenditures And Financial Management Reports

In addition to the audit of the PFS, the auditor is required to audit all IMIS Reports during the period under audit examination. The auditor should apply such tests as the auditor considers necessary under the circumstances to satisfy the audit objective. In particular, these expenditures should be carefully examined for project eligibility by reference to the relevant financing agreements. Where ineligible expenditures are identified as having been included in withdrawal applications and reimbursed against these should be separately noted by the Auditor.

An Audit Report on the Project Financial Statements should be prepared in accordance with the Auditing Standards promulgated by the Institute of Chartered Accountants of India. Those standards require an audit opinion to be rendered related to the financial statements taken as a whole, indicating unambiguously whether it is unqualified or qualified and, if the latter, whether it is qualified in certain respects or is adverse or a disclaimer of opinion. In addition, the audit opinion paragraph will specify whether, in the auditor's opinion, (1) the funds were utilized for the purposes for which they were provided, (2) expenditures shown in the PFS are eligible for financing under the relevant loan or credit agreement and, where applicable, (3) the IMIS report submitted during the period are supported by adequate detailed documentation maintained in the project accounting offices. A sample audit report wordings are shown at Annexes 2a, 2b, 2c, 2d and 2e.

E) Management Letter

In addition to the Audit Report on the Project Financial Statements, the Auditor may prepare a management letter containing recommendations for improvements in internal control and other matters coming to the attention of the auditor during the audit examination, possibly including matters such as the following:

1) Observations on the accounting records, systems, and controls that were examined during the course of the audit
2) Deficiencies or weakness in systems and controls, together with specific recommendations for improvement
3) Compliance with financial covenants in the financing agreements matters that might have a significant impact on the implementation of the project
4) The status of recommendations from previous management letters, including any issues which remain to be addressed and any issues which recurred
5) Any other matters that the auditor considers pertinent.

F) Period, Timing And Sample Coverage of Statutory Audit

The Statutory Audit will be done on yearly basis for Financial Years i.e. 2025-26 & 2026-27, however appointment will be further extended for one FY 2026-27 based on performance of the selected firm. Separate work order will be issued for FY 2026-27.

F-1) Timing: The Audit would be carried out annually and the report should be provided to the SWSM JJM latest by 31st August, each year from the end of relevant financial year to facilitate approval and placement before the General Body or any other committee delegated by the General Body and submission to the Funding/Financing Agencies by 31st Augustember each year. The Auditor must submit the Consolidated audit Reports in five copies to Mission Director at State office JJM (SWSM) in time.

F-2) Period of Appointment: The Auditor will be appointed to conduct Audit for the financial year 01.04.2025 to 31.03.2026. His services may be further extended as per the performance of Auditor and need of SWSM, Maharashtra JJM for FY 2026-27. The Auditor shall submit all the Audit Reports of SWSM JJM before 31st August of every year from the end of relevant financial year.

F-3) Review of the Audit Report- Audit Report may be reviewed to assess whether Auditor delivered all reports and documents specified in the contract, in the form and manner and within the time period as specified; Assess whether the reports and documents are easily understandable or not; Has the auditor satisfied the expectations of service quality, such as

Adequacy, Applicability, Effectiveness, Innovativeness and Impartiality; to examine whether auditors are covering the scope of work and achieving the objectives of assignment set forth in the description of service mentioned.

General: The auditor should be given access to any information relevant for the purpose of conducting the audit.

1. The Mission Director, Jal Jeevan Mission (JJM) reserves the right to keep, amend, and accept/reject of any proposal/clauses/criteria according to the need / requirements in the interest of organization.
2. The C.A. Firms listed by C&AG for major audit for the F.Y 2025-26 will be eligible to submit their proposals. In support of the same the C.A. firm has to attach copy of the C&AG empanelment duly certified. In absence of said supportive document the proposal will be summarily rejected.

Mission Director

State Water and Sanitation Mission

Section IV – Estimated Cost of Contract

Team Composition & Number of Teams for the assignment: As there are a large number of districts and implementing entities below a district, with 100% coverage and time bound completion schedule, more than one team will need to be constituted for the assignment. The team(s) for the assignment (including those for audit of district & sub district level implementing units) must be headed by **Partner/Qualified CA employee of the Firm** with one semi-qualified C.A. (C.A. Inter) and two support staff (Junior Auditor/Articles). The number of teams may be constituted in a manner that each team does not have responsibility for audit of more than 4 districts in a State. The technical proposal must clearly elaborate on the team composition.

It may be noted that a record of the team shall be maintained district wise visit and team has to collect a certificate of their attendance giving their name, designation and date of visit etc. duly certified the head of that facility.

Minimum Fees

As this tender is only for the C.A. Firms, the Firms those are interested to be appointed will have quote per year minimum audit fees of **Rs. 84.82 Lakhs excluding GST** (Calculated based on quantum & quality of work) per year considering the Guidelines no. CA (7)/3/2016, DT 07/04/2016 issued by Institute of Chartered Accountants of India. Bidder quoting in-appropriate cost will be rejected.

Mission Director

State Water and Sanitation Mission

Annexure A - Coverage of District Audit.

Division	Sr.No	District Name	Zillha parishad	Maharashtra Jeevan Pradhikaran	GSDA Offices
Amravati	1	Amravati	Y	Y	Y
	2	Akola	Y	Y	Y
	3	Buldhana	Y	Y	Y
	4	Washim	Y	Y	Y
	5	Yavatmal	Y	Y	Y
Aurangabad	6	Aurangabad	Y	Y	Y
	7	Beed	Y	Y	Y
	8	Hingoli	Y	Y	Y
	9	Jalna	Y	Y	Y
	10	Latur	Y	Y	Y
	11	Nanded	Y	Y	Y
	12	Osmanabad	Y	Y	Y
	13	Parbhani	Y	Y	Y
Konkan	14	Palghar	Y	Y	Y
	15	Raigad	Y	Y	Y
	16	Ratnagiri	Y	Y	Y
	17	Sindhudurg	Y	Y	Y
	18	Thane	Y	Y	Y
Nagpur	19	Nagpur	Y	Y	Y
	20	Chandrapur	Y	Y	Y
	21	Gadchiroli	Y	Y	Y
	22	Gondia	Y	Y	Y
	23	Bhandara	Y	Y	Y
	24	Wardha	Y	Y	Y
Nashik	25	Nashik	Y	Y	Y
	26	Dhule	Y	Y	Y
	27	Jalgaon	Y	Y	Y
	28	Nandurbar	Y	Y	Y
	29	Ahmednagar	Y	Y	Y
Pune	30	Pune	Y	Y	Y
	31	Kolhapur	Y	Y	Y
	32	Sangli	Y	Y	Y
	33	Satara	Y	Y	Y
	34	Solapur	Y	Y	Y

Note – Though not shown here, The State Headquarters & Regional offices of MJP & GSDA are also part of coverage of audit offices which are mentioned in scope of work.

Annexure-B

LIST OF ZILA PARISHAD OFFICES IN MAHARASHTRA UNDER JAL JEEVAN MISSION

	AMRAVATI REGION		
Sr. No.	**Agency Name**	**Agency Code**	**District**
1	RURAL WATER SUPPLY DIVISION ZILLA PARISHAD YAVATMAL	MHYA00010969	Yavatmal
2	RURAL WATER SUPPLY DIVISION ZILLA PARISHAD BULDHANA	MHBU00009414	Buldhana
3	RURAL WATER SUPPLY DIVISION ZILLA PARISHAD AKOLA	MHAK00006102	Akola
4	RURAL WATER SUPPLY DIVISION ZILLA PARISHAD AMRAVATI	MHAM00011166	Amravati
5	RURAL WATER SUPPLY DIVISION ZILLA PARISHAD WASHIM	MHWS00004690	Washim
	NAGPUR REGION		
1	RURAL WATER SUPPLY DIVISION ZILLA PARISHAD GONDIA	MHGO00005347	Gondia
2	RURAL WATER SUPPLY DIVISION ZILLA PARISHAD WARDHA	MHWR00006163	Wardha
3	RURAL WATER SUPPLY DIVISION ZILLA PARISHAD GADCHIROLI	MHGA00006795	Gadchiroli
4	RURAL WATER SUPPLY DIVISION ZILLA PARISHAD CHANDRAPUR	MHCH00007064	Chandrapur
5	RURAL WATER SUPPLY DIVISION ZILLA PARISHAD NAGPUR	MHNG00012486	Nagpur
6	RURAL WATER SUPPLY DIVISION ZILLA PARISHAD BHANDARA	MHBH00006645	Bhandara
	PUNE REGION		
1	RURAL WATER SUPPLY DIVISION ZILLA PARISHAD SOLAPUR	MHSO00014355	Solapur
2	RURAL WATER SUPPLY DIVISION ZILLA PARISHAD KOLHAPUR	MHKO00013980	Kolhapur
3	RURALİ WATER SUPPLY DIVISION ZILLA PARISHAD SANGLI	MHSN00009448	Sangli
4	RURAL WATER SUPPLY DIVISION ZILLA PARISHAD PUNE	MHPU00019094	Pune
5	RURAL WATER SUPPLY DIVISION ZILLA	MHST00018438	Satara

	PARISHAD SATARA		
	NASIK REGION		
1	RURAL WATER SUPPLY DIVISION ZILLA PARISHAD JALGAON	MHJG00011491	Jalgaon
2	RURAL WATER SUPPLY DIVISION ZILLA PARISHAD NASHIK	MHNS00019235	Nashik
3	RURAL WATER SUPPLY DIVISION ZILLA PARISHAD AHMEDNAGAR	MHAH00016456	Ahmadnagar
4	Rural Water Supply Division Zilla Parishad Nandurbar	MHNB00006734	Nadurbar
5	RURAL WATER SUPPLY DIVISION ZILLA PARISHAD DHULE	MHDH00006555	Dhule
	AURANGABAD REGION		
1	RURAL WATER SUPPLY DIVISION ZILLA PARISHAD JALANA	MHJN00007301	Jalna
2	RURAL WATER SUPPLY DIVISION ZILLA PARISHAD OSMANABAD	MHOS00006682	Osmanabad
3	RURAL WATER SUPPLY DIVISION ZILLA PARISHAD BEED	MHBI00011268	Beed
4	RURAL WATER SUPPLY DIVISION ZILLA PARISHAD PARBHANI	MHPA00006904	Parbhani
5	RURAL WATER SUPPLY DIVISION ZILLA PARISHAD AURANGABAD	MHAU00009958	Aurangabad
6	RURAL WATER SUPPLY DIVISION ZILLA PARISHAD NANDED	MHND00010806	Nanded
7	RURAL WATER SUPPLY DIVISION ZILLA PARISHAD LATUR	MHLA00009530	Latur
8	RURAL WATER SUPPLY DIVISION ZILLA PARISHAD HINGOLI	MHHI00003672	Hingoli
	KONKAN REGION		
1	RURAL WATER SUPPLY DIVISION ZILLA PARISHAD RAIGAD	MHRG00009542	Raigad
2	RURAL WATER SUPPLY DIVISION ZILLA PARISHAD PALGHAR	MHPG00002542	Palghar
3	RURAL WATER SUPPLY DIVISION ZILLA PARISHAD RATNAGIRI	MHRT00010901	Ratnagiri

4	RURAL WATER SUPPLY DIVISION ZILLA PARISHAD SINDHUDURG	MHSI00006131	Sindhudurg
5	RURAL WATER SUPPLY DIVISION ZILLA PARISHAD THANE	MHTH00013876	Thane

LIST OF MAHARASHTRA JIVAN PRADHIKARAN OFFICES (MJP) IN MAHARASHTRA

	AMRAVATI REGION		
Sr.No.	**Agency Name**	AGENCY CODE	District
1	Maharashtra Jeevan Pradhikaran, WM Division Amravati	MHAM00013106	Amravati
2	Maharashtra Jeevan Pradhikaran, Division Amravati	MHAM00013105	Amravati
3	MAHARASHTRA JEEVAN PRADHIKARAN, DIVISION BULDHANA	MHBU00009938	Buldhana
4	MAHARASHTRA JEEVAN PRADHIKARAN, DIVISION WASHIM	MHWS00005401	Washim
5	MAHARASHTRA JEEVAN PRADHIKARAN, DIVISION AKOLA	MHAK00006508	Akola
6	MAHARASHTRA JEEVAN PRADHIKARAN, DIVISION YAVATMAL	MHYA00010990	Yavatmal
	NAGPUR REGION		
	Agency Name	AGENCY CODE	District
1	Maharashtra Jeevan Pradhikaran, WM Division Nagpur	MHNG00015721	Nagpur
2	MAHARASHTRA JEEVAN PRADHIKARAN, DIVISION CHANDRAPUR	MHCH00011112	Chandrapur
3	MAHARASHTRA JEEVAN PRADHIKARAN, DIVISION WARDHA	MHWR00006760	Wardha
4	MAHARASHTRA JEEVAN PRADHIKARAN, DIVISION GONDIA	MHGO00006748	Gondia
5	MAHARASHTRA JEEVAN PRADHIKARAN, DIVISION NAGPUR	MHNG00015696	Nagpur
	PUNE REGION		
1	Maharashtra Jeevan Pradhikaran , Division Kolhapur	MHKO00014977	Kolhapur
2	MAHARASHTRA JEEVAN PRADHIKARAN,	MHSN00009496	Sangli

	DIVISION SANGLI		
3	MAHARASHTRA JEEVAN PRADHIKARAN, DIVISION SOLAPUR	MHSO00014418	Solapur
4	MAHARASHTRA JEEVAN PRADHIKARAN, DIVISION KARAD	MHST00018468	Karad
5	MAHARASHTRA JEEVAN PRADHIKARAN, DIVISION SATARA	MHST00018467	Satara
6	MAHARASHTRA JEEVAN PRADHIKARAN, DIVISION NO 2, PUNE	MHPU00019192	Pune
7	MAHARASHTRA JEEVAN PRADHIKARAN, DIVISION NO 1, PUNE	MHPU00019191	Pune
	KONKAN REGION		
1	Maharashtra Jeevan Pradhikaran, Division Mangaon	MHRG00012717	Mangaon
2	MAHARASHTRA JEEVAN PRADHIKARAN, DIVISION SINDHUDURG	MHSI00006165	Sindhudurg
3	MAHARASHTRA JEEVAN PRADHIKARAN, DIVISION RATNAGIRI	MHRT00010927	Ratnagiri
4	MAHARASHTRA JEEVAN PRADHIKARAN, DIVISION THANE	MHTH00013988	Thane
5	MJP VIRAR	MHTH00017427	Vasai-virar city
6	MAHARASHTRA JEEVAN PRADHIKARAN, BELAPUR	MHTH00013956	Navimumbai
	NASIK REGION		
1	Maharashtra Jeevan Pradhikaran, W M Division Nashik	MHNS00024064	Nashik
2	MAHARASHTRA JEEVAN PRADHIKARAN, DIVISION SANGAMNER	MHAH00016547	Sangamner
3	MAHARASHTRA JEEVAN PRADHIKARAN, DIVISION AHMADNAGAR	MHAH00016546	Ahmednagar
4	MAHARASHTRA JEEVAN PRADHIKARAN, DIVISION JALGAON	MHJG00011549	Jalgaon
5	MAHARASHTRA JEEVAN PRADHIKARAN, DIVISION NASHIK	MHNS00019394	Nashik
	AURANGABAD REGION		

1	MAHARASHTRA JEEVAN PRADHIKARAN, DIVISION PARBHANI	MHPA00006933	Parbhani
2	MAHARASHTRA JEEVAN PRADHIKARAN, DIVISION NANDED	MHND00010898	Nanded
3	MAHARASHTRA JEEVAN PRADHIKARAN, DIVISION OSMANABAD	MHOS00006698	Osmanabad
4	MAHARASHTRA JEEVAN PRADHIKARAN, DIVISION LATUR	MHLA00009560	Laur
5	MAHARASHTRA JEEVAN PRADHIKARAN, DIVISION BEED	MHBI00011284	Beed
6	MAHARASHTRA JEEVAN PRADHIKARAN, DIVISION JALNA	MHJN00007331	Jalna
7	MAHARASHTRA JEEVAN PRADHIKARAN, DIVISION AURANGABAD	MHAU00010093	Aurangabad

List of Ground Water Surveys And Development Agency (GSDA) Offices in Maharashtra

Sr.no.	Name of the Office	Agency Code	District
1	OFFICE OF SENIOR GEOLOGIST,GROUND WATER SURVEYS AND DEVELOPMENT AGENCY, PALGHAR	MHPG00004391	Palghar
2	OFFICE OF DEPUTY DIRECTOR, GROUNDWATER SURVEY AND DEVELOPMENT AGENCY, NASHIK REGION	MHNS00024044	Nashik
3	OFFICE OF SENIOR GEOLOGIST,GROUND WATER SURVEYS AND DEVELOPMENT AGENCY, SANGLI	MHSN00010692	Sangli
4	OFFICE OF SENIOR GEOLOGIST,GROUND WATER SURVEYS AND DEVELOPMENT AGENCY, RAIGAD	MHRG00012712	Alibag
5	OFFICE OF SENIOR GEOLOGIST,GROUND WATER SURVEYS AND DEVELOPMENT AGENCY, NASHIK	MHNS00024033	Nashik
6	OFFICE OF SENIOR GEOLOGIST,GROUND WATER SURVEYS AND DEVELOPMENT AGENCY, GADCHIROLI	MHGA00007666	Gadchiroli
7	OFFICE OF SENIOR GEOLOGIST,GROUND WATER SURVEYS AND DEVELOPMENT AGENCY, KOLHAPUR	MHKO00014949	Kolhapur
8	OFFICE OF SENIOR GEOLOGIST,GROUND WATER SURVEYS AND DEVELOPMENT AGENCY, WARDHA	MHWR00006762	Wardha
9	OFFICE OF SENIOR GEOLOGIST,GROUND WATER SURVEYS AND DEVELOPMENT AGENCY, LATUR	MHLA00009672	Latur

10	OFFICE OF SENIOR GEOLOGIST,GROUND WATER SURVEYS AND DEVELOPMENT AGENCY, THANE	MHTH00017270	Thane
11	OFFICE OF SENIOR GEOLOGIST,GROUND WATER SURVEYS AND DEVELOPMENT AGENCY, RATNAGIRI	MHRT00012067	Ratnagiri
12	OFFICE OF DEPUTY DIRECTOR, GROUNDWATER SURVEY AND DEVELOPMENT AGENCY, KONKAN REGION	MHTH00017264	NaviMumbai
13	OFFICE OF DEPUTY DIRECTOR, GROUNDWATER SURVEY AND DEVELOPMENT AGENCY, AURANGABAD REGION	MHAU00012582	Aurangabad
14	OFFICE OF DEPUTY DIRECTOR, GROUNDWATER SURVEY AND DEVELOPMENT AGENCY, NAGPUR REGION	MHNG00015697	Nagpur
15	OFFICE OF SENIOR GEOLOGIST, GROUND WATER SURVEYS AND DEVELOPMENT AGENCY, CHANDRAPUR	MHCH00011110	Chandrapur
16	OFFICE OF SENIOR GEOLOGIST,GROUND WATER SURVEYS AND DEVELOPMENT AGENCY, PARBHANI	MHPA00009291	Parbhani
17	OFFICE OF SENIOR GEOLOGIST,GROUND WATER SURVEYS AND DEVELOPMENT AGENCY, JALNA	MHJN00007705	Jalna
18	OFFICE OF SENIOR GEOLOGIST,GROUND WATER SURVEYS AND DEVELOPMENT AGENCY, DHULE	MHDH00008203	Dhule
19	OFFICE OF SENIOR GEOLOGIST,GROUND WATER SURVEYS AND DEVELOPMENT AGENCY, BEED	MHBI00012581	Beed
20	OFFICE OF SENIOR GEOLOGIST,GROUND WATER SURVEYS AND DEVELOPMENT AGENCY, OSMANABAD	MHOS00007203	Osmanabad
21	OFFICE OF SENIOR GEOLOGIST,GROUND WATER SURVEYS AND DEVELOPMENT AGENCY, NANDED	MHND00012414	Nanded
22	OFFICE OF SENIOR GEOLOGIST,GROUND WATER SURVEYS AND DEVELOPMENT AGENCY, HINGOLI	MHHI00005499	Hingoli
23	OFFICE OF SENIOR GEOLOGIST,GROUND WATER SURVEYS AND DEVELOPMENT AGENCY, BHANDARA	MHBH00006778	Bhandara
24	OFFICE OF SENIOR GEOLOGIST,GROUND WATER SURVEYS AND DEVELOPMENT AGENCY, GONDIA	MHGO00006747	Gondia
25	OFFICE OF SENIOR GEOLOGIST,GROUND WATER SURVEYS AND DEVELOPMENT AGENCY, NAGPUR	MHNG00015694	Nagpur

26	OFFICE OF DEPUTY DIRECTOR, GROUND WATER SURVEY AND DEVELOPMENT AGENCY, NAGPUR REGION	MHNG00015693	Nagpur
27	OFFICE OF SENIOR GEOLOGIST,GROUND WATER SURVEYS AND DEVELOPMENT AGENCY, AKOLA	MHAK00006500	Akola
28	OFFICE OF SENIOR GEOLOGIST,GROUND WATER SURVEYS AND DEVELOPMENT AGENCY, WASHIM	MHWS00005400	Washim
29	OFFICE OF SENIOR GEOLOGIST,GROUND WATER SURVEYS AND DEVELOPMENT AGENCY, BULDHANA	MHBU00009934	Buldhana
30	OFFICE OF SENIOR GEOLOGIST,GROUND WATER SURVEYS AND DEVELOPMENT AGENCY, YAVATMAL	MHYA00012924	Yavatmal
31	OFFICE OF SENIOR GEOLOGIST,GROUND WATER SURVEYS AND DEVELOPMENT AGENCY, AMRAVATI	MHAM00013099	Amravati
32	OFFICE OF DEPUTY DIRECTOR, GROUNDWATER SURVEY AND DEVELOPMENT AGENCY, AMRAVATI REGION	MHAM00013098	Amravati
33	OFFICE OF SENIOR GEOLOGIST,GROUND WATER SURVEYS AND DEVELOPMENT AGENCY, AURANGABAD	MHAU00012565	Aurangabad
34	OFFICE OF SENIOR GEOLOGIST,GROUND WATER SURVEYS AND DEVELOPMENT AGENCY, SOLAPUR	MHSO00016971	Solapur
35	OFFICE OF SENIOR GEOLOGIST,GROUND WATER SURVEYS AND DEVELOPMENT AGENCY, SATARA	MHST00018882	Satara
36	OFFICE OF SENIOR GEOLOGIST,GROUND WATER SURVEYS AND DEVELOPMENT AGENCY, PUNE	MHPU00024542	Pune
37	OFFICE OF DEPUTY DIRECTOR, GROUNDWATER SURVEY AND DEVELOPMENT AGENCY, PUNE REGION	MHPU00024541	Pune
38	OFFICE OF SENIOR GEOLOGIST,GROUND WATER SURVEYS AND DEVELOPMENT AGENCY, NANDURBAR	MHNB00007282	Nandurbar
39	OFFICE OF SENIOR GEOLOGIST,GROUND WATER SURVEYS AND DEVELOPMENT AGENCY, JALGAON	MHJG00014318	Jalgaon
40	OFFICE OF SENIOR GEOLOGIST,GROUND WATER SURVEYS AND DEVELOPMENT AGENCY, AHMEDNAGAR	MHAH00017772	Ahmednagar
41	OFFICE OF SENIOR GEOLOGIST,GROUND WATER	MHSI00006205	Oros

	SURVEYS AND DEVELOPMENT AGENCY SINDHUDURG		

Form-1

Letter of Transmittal

To,
Mission Director,
Jal Jeevan Mission, Maharashtra,
1st Floor, CIDCO Bhawan, South Wing,
CBD Belapur, Navi Mumbai.

Dear Sir,

We, the undersigned, offer to provide the Professional services for Statutory Audit of Jal Jeevan Mission , Maharashtra in accordance with your Request for Proposal dt………(date of advertisement).

We hereby declare that all the information and statements made in this Proposal are true and accept that any misinterpretation contained in it may lead to our disqualification.

We hereby declare that our firm & all the partners of the firm are complying with the Chartered Accountants Act, 1949, other notification & guidelines issued by the ICAI from Time to time.

We agree to bear all costs incurred by us in connection with the preparation and submission of the proposal and to bear any further pre-contract costs.

We understand that State Water and Sanitation Mission, Maharashtra is not bound to accept any proposal or to give any reason for award, or for the rejection of any proposal.

I confirm that I have authority of [*Insert Name of the C.A. Firm*] to submit the proposal and/or to negotiate on its behalf.

Yours faithfully,

(   )

Form -2

Particulars/Details of the Firm

Sl. No.	PARTICULARS	Supporting Documents required to be submitted along with this Form
1	Name of the Firm	
2	Addresses of the H.O. Firm:	
	Head Office	Phone No: Fax No: Mobile of Head Office In-charge: Email ID:
	Date of establishment of Firm	Date: Attach copy of certificate of ICAI as on date of advertisement
	No. of Years of Existence of Firm	No. of years - Attach copy of Partnership Deed
	Branch Office 1, 2,3…… (Particulars of each branch to be given)	Branch Address of the firm: Phone No: Fax No: Mobile of each Branch Office In-charge: Email ID:
3	Firm Income Tax PAN No.	PAN No. - Attach copy of PAN card
4	Firm GST Registration No.	GST Registration No. - Attach copy of Registration
5	Firm's Registration No. with ICAI	Registration No. with ICAI - Attach copy of certificate of ICAI as on date of advertisement
6	Empanelment No. with C & A G	Empanelment No. with C & A G - Attach proof of empanelment with C&AG for the year 2025-26
7	Whether the firm is listed as Major Audit firm by C&AG	Yes / No If yes, Attach copy of C&AG Major Auditor Certificate for the F.Y 2025-26.
8	Turnover of the Firm in last three years i.e. During the F.Y 2022-23 to 2024-25	Rs. Lakhs Mention the yearly turnover of the firm. Attach balance sheet and P&L Account of the last three years duly certified by Chartered Accountant in Practice who is not the partner of the firm and also give

		Break-up of Audit Fee and Other Fees Received.
9	Annual Average Turnover with Break-up of Fee towards Audit, Income Tax matters and others (Specify) i.e. During the F.Y 2022-23 to 2024-25	Mention the Average Annual Turnover. Provide a Chart
10	The Chartered Accountant Firm should have completed/ongoing at least 3 State Level Statutory Audit assignment (Covering at least 20 Districts) of Centrally Sponsored projects which have used PFMS system for fund flow/ expenditure of the project for the F.Y. 21-22, 22-23,23-24 & 2024-25 The assignments satisfying condition mentioned in above point, should be in Maharashtra	Mention the Number of assignment also attached **Copy of the Appointment Letter /work completion certificate from the auditee organisation**
11	The Chartered Accountant firm should have completed or be engaged in at least One State-level Internal/Statutory Audit assignments of Centrally Sponsored projects that have utilized the Public Financial Management System (PFMS) for fund flow and expenditure during the last three financial years (FY 2022-23, 2023-24, and 2024-25). These assignments must have a minimum value of ₹45.00 lakhs Exclusive of GST. Note: Multiple work orders shall not be combined or aggregated for meeting the prescribed minimum fee requirement	Mention the Number of assignment also attached **Copy of the Appointment Letter / work completion certificate from the auditee organisation**
12	The Chartered Accountant Firm must have completed or be currently engaged in Statutory Audit assignments in Maharashtra of one or more Centrally Sponsored Schemes during the period from FY 2021-22 to FY 2024-25 and must satisfy any one of the following criteria: a) Three completed/ongoing work orders, each costing not less than 40% of the Minimum fees i.e. Rs. 34.00 lakh (Excluding GST) OR b) Two completed/ongoing work orders, each costing not less than 50% of the Minimum fees; i.e. Rs 42.00 Lakh (Excluding GST) OR c) One completed/ongoing work order costing not less than 80% of the	Mention the Number of assignment also attached **Copy of the Appointment Letter / work completion certificate from the auditee organisation**

	Minimum fees; i.e. Rs 68.00 Lakh (Excluding GST) Above Each work order must cover at least 20 districts. **Note:** Multiple work orders shall not be combined or aggregated for meeting the prescribed minimum fee requirement	
13	**Details of Partners:** Provide following details: • Number of Full Time Fellow Partners associated with the firm. • Name of each partner, • Date of becoming ACA and FCA • Date of joining the firm, • Membership No. • Qualification • Experience • Whether the partner is engaged full time or part time with the firm. • Their Contact Mobile No., email and full Address.	Attested copy of Certificate of ICAI as on date of advertisement. Also provide a tabular chart.

Form -3

A. Details of Qualified Staff (Chartered Accountants)

(Please provide a *self-*attested copy of Certificate of ICAI as on date of advertisement for each qualified staff)

S. No.	Name of Staff	Length of Association with the Firm (in years)	Educational Qualifications	Area of Key Expertise	Membership No.	Relevant Experience
1						
2						
3						

B. Details of Semi-qualified Staff (including Article Clerks etc)

S. No.	Name of Staff	Length of Association with the Firm (in years)	Educational Qualifications	Area of Key Expertise	Relevant Experience	Remarks
Semi Qualified Staffs:						
1						
2						
..						
Article Clerks:						
1						
2						
..						
Others						
1						
2						
..						

Form-4

Details Of Structure & Composition Of Team And Task Assignments – Deployed For Proposed Assignment

Each team will constitute of minimum 4 members with qualifications as below:

Name	Position/ Team Number	No's (Minimum)	Educational Qualification	Key Responsibilities or Task Assigned	Relevant Experience and period of association with the firm	Name of the firm to which he belongs in case of Associate	Number of Man days estimated for task completion
Chartered Accountant	Team Leader	1					
Semi-Qualified (CA Inter)	Individual District Team Lead	1					
Support Staff (Jr Auditors)	Support to District/ State team lead	2					
Total estimated man days required to complete the task							

1. The firm shall give an undertaking that the team members are proficient in the State's official language (both oral and written).

2. Firms must also clearly bring out the number of teams it plans to deploy for the audit keeping in view the scope of work, coverage and Guidelines for submitting the proposal. Structure of each team should be indicated as per format below

Structure of Team 1, 2, 3 ..:

Name of CA	Names of Support Staff	Qualifications	Number of districts (including the blocks as specified in RFP) proposed to be covered.	Time Required for Each assignment

Form -5

Description of Approach & Work Plan for performing the Audit of JJM

A. ***Technical Approach :***

The firm should explain the understanding, the objectives of the assignments, approach to the services, methodology for the carrying out the activities and obtaining the expected output, and the degree of the detail of such output.

B. ***Work Plan along with the time required for each work/ assignment in the State/ District/ Blocks etc:***

The firm should propose the main activities of the assignment, their content and duration, phasing and inter-relations, milestones (including interim approval by the JJM), and delivery dates of the reports.

The proposed work plan should be consistent with the technical approach showing understanding of the TOR and ability to translate them in to a feasible working plan

C. Key Professional Staff Qualifications & Competence for the assignment:

The Experience of the Firm in executing the similar assignment of Statutory Audit of Centrally Sponsored Scheme, Teams composition proposed for the assignment etc.

Form-6 : Brief of Relevant Experience: (Please provide all tables on separate sheet)

A. The Chartered Accountant Firm should have completed/ongoing at least 3 State Level Statutory Audit assignment (Covering at least 20 Districts) of Centrally Sponsored projects which have used PFMS system for fund flow/ expenditure of the project for the F.Y. 21-22, 22-23,23-24 & 2024-25 The assignments satisfying condition mentioned in above point, should be in Maharashtra

S. No.	Name of the Auditee Organization	Grant-in-aids handled of the auditee organization	Type/Nature of Assignment	Scope & Coverage of the assignment	Duration of Completion of Assignment	Proof of the letter of Work /Completion Certificate or Assignment awarded by the Auditee Organization (Pl attach a copy of the letter)

B) The Chartered Accountant firm should have completed or be engaged in at least One State-level Internal/Statutory Audit assignments of Centrally Sponsored projects that have utilized the Public Financial Management System (PFMS) for fund flow and expenditure during the last three financial years (FY 2022-23, 2023-24, and 2024-25). These assignments must have a minimum value of ₹50 lakhs Inclusive of GST

Note: Multiple work orders shall not be combined or aggregated for meeting the prescribed minimum fee requirement

S. No.	Name of the Auditee Organization	Grant-in-aids handled of the auditee organization	Type/Nature of Assignment	Scope & Coverage of the assignment	Duration of Completion of Assignment	Proof of the letter of Work /Completion Certificate or Assignment awarded by the Auditee Organization (Pl attach a copy of the letter)

C. The Chartered Accountant Firm must have completed or be currently engaged in Statutory Audit assignments in Maharashtra of one or more Centrally Sponsored Schemes during the period from FY 2021-22 to FY 2024-25 and must satisfy any one of the following criteria:

a) Three completed/ongoing work orders, each costing not less than 40% of the Minimum fees i.e. Rs.34.00 lakh (Excluding GST) OR

b) Two completed/ongoing work orders, each costing not less than 50% of the Minimum fees; i.e. Rs.42.00 lakh (Excluding GST) OR

c) One completed/ongoing work order costing not less than 80% of the Minimum fees; i.e. Rs.68.00 lakh (Excluding GST) Above Each work order must cover at least 20 districts.

S. No.	Name of the Auditee Organization	Grant-in-aids handled of the auditee organization	Type/Nature of Assignment	Scope & Coverage of the assignment	Duration of Completion of Assignment	Proof of the letter of Work /Completion Certificate or Assignment awarded by the Auditee Organization (Pl attach a copy of the letter)

Tender Notice: E-Tender ref no. WSSD/SWSM/JJM/Statutory Audit/CR-40/2026 Dated 11/08/2026

1. Online digitally sealed bids are hereby invited by Mission Director, State Water and Sanitation Mission (SWSM) on behalf of Government of Maharashtra from qualified Chartered Accountants Consulting firms having experience of similar works and financially sound bidders meeting eligibility criteria as per detailed prequalification conditions for following work through QCBS Selection Method.

   Name of Work : Appointment of C.A. Firm for Statutory Audit of Jal Jeevan Mission program in the state of Maharashtra through State Water and Sanitation Mission for the F.Y. 2025-26 & 2026-27

2. Time Schedule for this RFP is as follows-

S. No.	Particulars	Details
1.	Date of publishing	11/08/2026 18.00
2.	Online bid document download	12/08/2026 10.00
3.	Pre Bid Meeting	21/08/2026 14.00
4.	Last Date (deadline) & Time for Online Bid submission	27/08/2026 18.00
5.	Date and Time for Opening of Technical Application	01/09/2026 10.30
6.	Email for correspondence	actjjm1@gmail.com

Note: In case, there is holiday on any of the dates mentioned above, the activities assigned on that date shall be carried out on the next working day.

1. The details can be viewed from www.water.maharashtra.gov.in or www.wsso.in and downloaded online directly from Government of Maharashtra website www. mahatenders.gov.in
2. Right to revise or amend this notice and / or bid documents fully or partly, prior to the last date of notice for submission of offers or any subsequent date is reserved by the undersigned.

SD /-
Mission Director
State Water and Sanitation Mission

Signature Not Verified

Digitally signed by CHANDRAKANT UTTAMRAO PATIL
Date: 2026.08.11 16:22:36 IST
Location: Maharashtra-MH