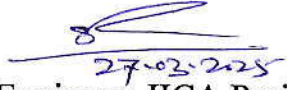


Government of Odisha
Department of Water Resources
Office of the Chief Engineer, JICA Project,
Brahmani Left Basin, Sukinda. At-Jamuposi, Po-Amploba,
Dist. Jajpur, Odisha, Pin-755 018
E-mail: cejicablbeicwr.od@gov.in / cebmbllb@gmail.com

Expression of Interest No- CE- BLB / EoI-01/2024-25

Expression of Interest (EoI) is invited from the interested Chartered Accountant Firms empanelled with C & AG of India in the prescribed format for engagement of Chartered Accountants Firm as Auditor for the work "Annual Audit in Left Bank Canal of Rengali Irrigation Project, Phase-2 for the financial year 2023-24, 2024-25 and 2025-26 (As per JICA Guideline)". The details with all terms of reference may be down loaded from the Government Portal <https://odisha.gov.in/> dowrodisha.gov.in from dtd .01.04.2025.

The application duly filled in will be received in a sealed cover in the office of the Chief Engineer, JICA Projects, BLB Sukinda by person/ registered post/ speed post on or before 21.04.2025 up to 12.00 Noon and will be opened on the same day at 1.00 P.M.


27-03-2025
Chief Engineer, JICA Project
Brahmani Left Basin, Sukinda
Sd/-
27-3-25

Terms of Reference
For
Engagement of Chartered Accountants Firm as Auditor
in
Rengali Irrigation Project, Phase-2

DEFINITION OF TERMS

The Project is Rengali Irrigation Project, Phase-2.

EoI Inviting Authority is the Chief Engineer, JICA Project, Brahmani Left Basin, Sukinda.

The Assignment/Task is auditing and certification of annual expenditure of Rengali Irrigation Project, Phase-2 for the Financial Years 2023-24, 2024-25 and 2025-26.

JICA is Japan International Cooperation Agency.

PMU is Project Management Unit of JICA aided Rengali Irrigation Project, Phase-2.

Loan Agreement is ID-P244, between JICA and President of India signed on 27 March 2015.

Project Management Consultant (PMC) is the Consortium of Consultants assigned the task of providing Consultancy support to the PMU.

BACKGROUND

The loan agreement ID P-244 was signed on 30.03.2015 between JICA and the President of India for Rengali Irrigation Project, Phase-2. The loan disbursement period of Rengali Irrigation Project, Phase-2 is upto 14th July 2026. As per the Minutes of Discussion for the above project, the Statement of Expenditures (SoE) Procedure under the Reimbursement Procedure will be applicable for payments related to Support Activities Component, On-Farm Development Activities and under SoE procedure which will be applied to this Project. The records and accounts related to expenditures financed from the Japanese ODA Loan shall be audited annually by an auditor appointed by DoWR. The audit and certification for the said project has been completed up to the FY 2022-23. At present, audit and certification of accounts of JICA funded Rengali Irrigation Project, Phase-2 is required for the financial years 2023-24, 2024-25 and 2025-26. In case of extension of project, the period of Contract may be extended with consent of both the parties.

TIMELINE FOR SUBMISSION OF EXPRESSION OF INTEREST (EoI)

Interested Chartered Accountant Firms empanelled with C & AG of India should submit his offer rate for engagement as Auditor in the prescribed format with other necessary document in report of their firm in a sealed cover by person / registered post / speed post on or before 21.04.2025 up to 12.00 Noon. The document received after stipulated time will not be opened and considered for evaluation.

OBLIGATION OF THE AUDITOR

The Auditor shall conduct the Audit with coordination of both PMU and PMC experts. The Auditor shall be responsible for

- Arrangement and preparation of all necessary manpower, equipment and materials for the Audit,
- All transportation, including transportation of personnel, materials and equipment to/from the Audit site and local transportation between Audit site,

- All accommodation and other necessary expenses (travel expenses, per diem, coordination expenses, communication expenses, etc.),
- Training, well-being and necessary insurance for the personnel,
- Preparation of the Audit Report(s), Certification.
- Procurement of any necessary authorizations and approvals, wherever and whenever required.

SCOPE

The audit shall cover all the transactions and activities of JICA Project undertaken by Rengali Irrigation Project Phase-2. The scope of audit is the entire Organization, and no other office in the Project or any Liaison unit is exempt from audit and review.

- The auditor has to submit a report on the true and fair view of the Financial Statement of the Project and on the compliance of guidelines of the Project and as per JICA guidelines.
- Auditor has to submit utilization certificate (Certification of Annual Expenditure) of the fund receipt and spent during the FY 2023-24, 2024-25 and 2025-26.

PERIOD OF ENGAGEMENT

The period of engagement shall be upto 31st July 2026 but the same can be extended by mutual Consent.

TIMELINESS OF THE AUDIT

- The audit is to be conducted on a financial year basis with reporting within September 2025 for financial year 2023-2024, December 2025 for financial year 2024-2025 and July 2026 for financial year 2025-2026.
- The time line mentioned above may be rescheduled with the consent of Chief Engineer, JICA Project, Brahmani Left Basin, Sukinda.
- The Auditor shall directly report to the Chief Engineer, JICA Project, Brahmani Left Basin, Sukinda along with a copy of audit report.

ACCESS TO FACILITIES AND DOCUMENTS

The Auditors will have full and complete access at any time to all records and documents (including books of accounts, contracts or agreements, minutes of Committee meetings, bank records, invoices, operational policies, consultancy reports, measurement book, accreditation or programme review reports etc.), The Auditors will have a right of access to banks and depositories, consultants, contractors and other persons or firms engaged in the Project concerning the Project details.

AUDITOR INDEPENDENCE

In carrying out the work, the Audit firm must ensure that their staff maintain their objectivity by remaining independent of the activities they audit. The Auditors must be completely impartial and independent from all aspects of management or financial interests in the business activities of the Project. The Auditors should not, during the period covered by the audit nor during the undertaking of the audit, be employed, by service, as Director for, or have any financial or close business relationships with any senior member in the management of the Project. The Auditors should disclose any relationship that might possibly compromise their independence.

DETAILED TERMS OF REFERENCE

To carry out proper audit and to ensure correctness of the Audit Report and issue of Utilization Certificate (Certification of Annual Expenditure), the auditor will carry out the following activities:

- Checking Vouching of Expense, Cash, Journal, Bank vouchers;
- Verification of bank reconciliations; cash balances and others;
- Verification of Compliance with the Loan Agreement with JICA;
- Verification of Compliance with statutory obligations, requirements of various laws as applicable to the organization and comments on the non-compliance, if any, observed during the audit period;
- Verification and checking of Measurement Books and related billing documents;
- Verification of billing from various departments and vendors;
- Verification/review of: - Staff Advance (outstanding) - Program Advance outstanding; - Party Advance outstanding; - Other outstanding;
- Verification and review of: Salary Register & Consultant Payment Register;
- Review of Sales contracts/work orders/sub-contracts;
- Review of cash / fund flow;
- Review of investments done during the audit period; interest accrued on investments;
- Recommendation on analysis of budget vis-à-vis actual variations on periodical basis.
- Assess whether the financial reports e.g. Trial Balance, Funds Reconciliation, Working Capital related Reporting, Key Performance Indicators (KPIs) and other MIS, if any, as prepared by the organization, are complete and accurate,
- Comment on the compliance with AG or Other Audit recommendations of the previous year, if any;
- Certification of Annual Expenditure;
- Checking of Vehicles Log Books;
- Verify Related party transactions;
- Ensure that Funds are utilized for the purpose for which it has been granted;
- Observe on Compliance of Project Financing Agreement;
- Observe on Compliance with policies and regulations of Funding Agency agreement and other contracts;
- Verify Maintenance of Store records;
- Verify the safeguarding of assets;
- Payment to external agencies, utilization certificate received from them to be verified.
- As feel and desired by the auditor to review any area of the Project and
- Submission of financial reports and Certification of Annual Expenditure to Funding Agencies

CONFIDENTIALITY

- The auditor will keep all the data and records confidential.
- Without prior permission of client, data will not be shared with any Organization/Departments either during or after termination of this contract.

TERMINATION OF CONTRACT

- The audit assignment shall stand terminated automatically on expiry of contract period if not extended.
- For any violation of terms & conditions of this agreement, the contract can be terminated at the option of the appointing authority after giving an opportunity for hearing of 15 days and considering the concern of the auditor.
- The appointing authority reserves the power of the termination of the contract without assigning any reason thereof.

ACCEPTANCE OF THE ASSIGNMENT

- This ToR/order shall be issued in duplicate.
- If the terms and conditions of this ToR/order are acceptable, the Auditor shall sign one copy as token of acceptance of the work order and submit the same to the undersigned within a week failing which this ToR/order shall stand cancelled

FEES & PAYMENT DETAILS

- Fees do not include GST i.e. fees is excluding of GST
- GST as applicable, will be reimbursed on production of documentary evidence of payment thereof.
- Income tax will be deducted as per the rules.
- Bill should be raised in favour of Chief Engineer, JICA Project, Sukinda, in triplicate, along with final audit report, for payments.
- On submission of report and Utilization Certificate, 90% of payment will be released.
- Balance 10% of fees will be paid after acceptance of the UC by the funding agency.
- Accommodation at project site for audit purpose shall be provided by the project authority.

STANDARD OF SERVICE

- The Auditor shall render services in accordance with the highest standard due to the nature and purpose of the assignments and will conduct itself in a manner consistent herewith, otherwise will be liable to action from management.
- In no circumstance the Auditor shall, without the permission of the Appointing Authority, assign the contract to any third party working under it directly or indirectly, in part or full, to carry out the work or any part thereof

DISPUTE

- That any dispute arising out of this agreement shall be settled amicably by both the parties through discussion.
- In case any dispute remains unresolved, the same shall be only be referred to the Additional Chief Secretary, DoWR, Government of Odisha for resolution.
- In the event the dispute could not be resolved as mentioned above, the same may be settled through the competent courts at Bhubaneswar, Odisha.

Expression of Interest No. CE- BLB / EoI-01/2025-26

Application Format for engagement of Chartered Accountants Firm as Auditor

1. Name of the CA Firm: _____

2. Reference of empallment with C&AG India.

3. Detail address of C.A. Firm

4. Communication Address:

5. Contact Information:

(a) Residential Land Phone:

(b) Mobile No (s):

(c) E- mail ID:

6. Offer Rate for engagement of Chartered Accountants Firm as Auditor:

Sl. No	Details of Fee	unit	Rate in Figure	Rate in Words
1	Audit fees for audit & certification including cost of all obligation as mentioned in the term of reference.	Per Financial Year		

- Rates should be exclusive of all taxes.
- Taxes as applicable will be paid extra.

Declaration: I do hereby declare that the details furnished above are true and correct to the best of my knowledge. I have gone through all terms of reference for appointment of Chartered Accountants firm as Auditor in detail and quoted the rate accordingly.

Seal & Signature:

Name of the CA Firm:

Date: