

**Tripura State Horticulture Mission
Tripura, Agartala**

No.F.2(5)/TSHM/Acctt/2018-19/357

Dated, Agartala, the 5/8/2019

SELECTION OF AUDITORS – EXPRESSION OF INTEREST

HIRING SERVICES OF CHARTERED ACCOUNTANT FIRM

The Mission Director, Tripura State Horticulture Mission (TSHM) invites 'Expression of Interest' in the prescribed format from CAG empanelled Chartered Accountant firms having ICAI registration for carrying out the audit of the annual accounts of all Horticultural activities under the jurisdiction of Tripura State Horticulture Mission and its District chapter (South/ Gomati/ Sepahijala/ West/ Khowai/ Dhalai/ Unakoti/ Dhalai) for the financial year 2018-19 on yearly basis commencing from 1st April 2018 to 31st March 2019. The CA firm will require to provide their latest certificates issued by ICAI and their latest income Tax return duly acknowledged by IT Department.

The CA firms are also required to furnish the total turnover of the firm in last three years. Selected Auditor needs to complete the audit work and submit the report within 10(ten) days from the date of appointment.

The format of Expression of Interest and other information including activities of the year (2018-19) and guidelines of the scheme MIDH are available in the Office of the Directorate of Horticulture & Soil Conservation, Paradise Chowmuni, Agartala or can be seen in the website <https://horti.tripura.gov.in>. The Expression of Interest consists of technical and financial bid. The technical and financial bid will have to be submitted separately in the sealed envelope to the undersigned by **17/08/ 2019 upto 4.00 pm.**


05/08/19

(ARUN DEBBARMA)
State Mission Director, TSHM
(DH & SC, Tripura)
Paradise Chowmuni, Agartala

Objective of audit services:

The objective of the audit is to ensure that Ministry of Agriculture (MoA) receives adequate, independent, professional audit assurance that the grant proceeds provided by MoA are used for purposes intended in line with approved AAP of individual programs and that the annual financial statements are free from material mis-statements

The objective of the audit of the financial statements - individual financial Statements of State and District Mission Directors offices as well as the Consolidated Financial Statements of the State and District as a whole i.e. (Balance Sheet, Income & Expenditure, Receipt & Payment, together with relevant accounting policies, notes to accounts and schedules, Bank Reconciliation Statements, Statement of Funds Position, Reconciliation of Expenditures as per Audited financial statements with the expenditure reported so that

1. The financial statements give a true and fair view of the Financial Position of the individual District Mission Director (DMD) and Consolidated District and State Mission Director offices at the end of each financial year and of the funds received and expenditure incurred for the accounting period ended 31/03/2019.
2. The funds were utilized for the purposes for which they were provided, and

The books of accounts as maintained by the State and District Mission offices and other participating implementing units shall form the basis for preparation of the individual financial statements as well as the consolidated financial statements for the State as a whole.

CA firms eligible for audit: Chartered Accountants firms those are empanelled with C & AG for the year 2018-19 and eligible for doing major PSU audits only will be eligible for the audit of the NHM programme. In this regards firm have to submit the details about the firm as per **Form T-2**.

Audit Fees and TA/DA: The firms those are interested to be appointed will have to quote consolidated audit fees including expenses on TA/DA. The firm quoting the minimum consolidated fees including towards TA/DA expenses will be awarded the work of audit. In case the audit team request with the state for stay arrangement etc. then cost to the state for such stay arrangements etc. will

be adjusted against the consolidated fees quoted. Bidding Firm should ensure that Audit Team shall have to visit all the District Mission Director offices. The Audit Fee should be quoted considering this aspect.

Minimum Professional fees for the Audit Work :- Rs. 45,000/- (Rupees Forty five Thousand) only.

Scope & Coverage of audit: In conducting the audit special attention should be paid to the following:

- a) An assessment of adequacy of the project financial systems, including financial controls. This should include aspects such as adequacy and effectiveness of accounting, financial and operational controls; level of compliance with established policies, plans and procedures; reliability of accounting systems, data and financial reports; methods of remedying weak controls; verification of assets and liabilities and a specific report on this aspect would be provided by the auditor annually.
- b) Funds have been spent in accordance with the condition laid down by the Directorate of Horticulture & Soil Conservation, Government of Tripura from time to time with due attention to economy and efficiency, and only for the purpose for which the financing was provided. Counterpart contribution from State Government, where required has been provided.
- c) Goods and services financed have been procured in accordance with the relevant procurement guidelines issued by the GoI/ State Government. Such requirements are available within the State/ District's concerned Program Officers. For such externally funded programmes, auditor must satisfy that all expenditure, including procurement of goods and services have been carried out as per the procurement manual of the individual programmes and guidelines issued by the Programme Divisions of GoI and have all the necessary supporting documentation.
- d) All necessary supporting documents, records and accounts have been kept in respect of the project.

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

Sanction wise Utilization Certificates (UCs) as per Form 19-A of GFR 2005; duly tallied with the Income & Expenditure and expenditure on Fixed Asset during the financial year (which have been shown as capitalized) **Attach a statement showing the details of expenditures clubbed in the Utilisation Certificate**

