



Government of Maharashtra
State Water and Sanitation Mission
Water Supply and Sanitation Department
1st Floor, CIDCO Bhavan ,South wing
CBD Belapur ,Navi Mumbai-400614
Phone No 022-27562546 ,27562363
Website : www.wssso.in ,www.water.maharashtra.gov.in



Ref: WSSD/SWSM/JJM/Statutory Audit/2020-21/ 919 /2021

Date : 29 /07/2021

To,

M/s

.....

Subject: - Request for Quotation (RFQ) for conducting Statutory Audit for Jal Jeevan Mission , State Water and Sanitation Mission, Maharashtra for the Financial Year 2020-21.

Dear Sir,

- 1) Jal Jeevan Mission (JJM), is a flagship program of the Ministry of Jal Shakti, Government of India (GoI). The mission is aimed to provide Functional Household Tap Connection (FHTC) to every rural household i.e., Har Ghar Nal Se Jal (HGNSJ) by 2024. State Water and Sanitation Mission (SWSM), Water Supply and Sanitation Department, Government of Maharashtra is implementing Jal Jeevan Mission in Maharashtra.
- 2) The State Water and Sanitization Mission, Maharashtra invites quotation from Chartered Accountant firms empanelled with C & AG and which meet all the conditions in the eligibility criteria listed below for conducting statutory audit of State office of Jal Jeevan Mission for the F.Y.2020-21 as per the attached Terms of reference .

3) Eligibility criteria :

- a) The CA firm should be empanelled with C&AG for the year 2020-21.
- b) The CA firm should have their Head /Branch Office in Maharashtra State
- c) The average turnover for last 3 years should be minimum 25 lakhs
- d) The CA firm should have minimum 3 years of experience in statutory audit for any state Government department using the PFMS System.
- e) The CA firm should be registered with Goods and Service Tax

4) Following documents should be submitted along with the quotation

- a) Copy of Certificate of ICAI
- b) Turnover certificate issued by CA firm (Turnover certificate should be issued by the CA firm other than the participating firm)
- c) Experience certificate /Work order /contract document issued by the client
- d) GST registration certificate

5) Quotation Price:-

- a. The quotation should be inclusive of all duties, taxes & other levies payable by the CA firm under the contract shall be included in total price except GST.
- b. GST in connection with the services shall be shown separately. But it will not be taken into account in evaluation.
- c. The price shall be quoted in Indian Rupees only.
- d. The rates quoted by the CA firm shall be fixed for the duration of contract and in case of award shall not be subject to adjustment on any account.

6) Validity of quotation:-

Quotation shall remain valid for the period not less than 45 days after the deadline date specified for submission.

7) Evaluation of Quotations: -

1. The Purchaser will evaluate and compare the quotations determined to be substantially responsive i.e. which
 - a. signed;
 - b. Conform to the terms and conditions ;
 - c. Fulfil all qualification criteria;
 - d. Quotation submitted in a prescribed format;

8) Terms and Conditions :-

- a. Each firm shall submit only one quotation.
- b. Firm shall not contract other firm in matter relating to this Quotation.
- c. Conditional quotations which are not in line with this request for quotation shall be treated as non-responsive.
- d. Quotations must be submitted as per the attached format in a sealed envelope. Quotation in any other format and by any other means will not be accepted for evaluation.

9) Award of contract:

- a. The SWSM will award the contract to the firm whose quotation has been determined to be substantially responsive and who has offered the lowest fee among them.
- b. If there is tie between CA firms, in such case the firm having higher turnover among them will be selected.
- c. Notwithstanding the above, the SWSM reserves the right to accept or reject any quotations and to cancel the bidding process and reject all quotations at any time prior to the award of contract.
- d. The FIRM whose quotation is accepted will be notified of the award of contract by the SWSM prior to expiration of the quotation validity period. The terms of the accepted offer shall be incorporated in the work order.

10) Contract period:

Selected CA firm should provide their service/work for conducting statutory audit for the financial year 2020-21.

11) Payment:

The payment will be made after submission of audit report and upon submission of tax invoice. The payment will be made within two weeks from receipt of tax invoice along with all relevant documents. Applicable GST will be paid on submission of invoice/bill.

12) Quotation Submission:-

- a. Each firm shall submit only one quotation in a sealed envelope boldly superscript as **Quotation for conducting statutory audit of Jal Jeevan Mission, State Water and Sanitation Mission.**
- b. You are requested to provide your offer latest by **3.00 PM** hours on **06/08 /2021** to State Water and Sanitation Mission, 1st Floor, CIDCO Bhavan South wing, CBD Belapur, Navi Mumbai -400614.

13) Opening of Quotation: -

Quotations will be opened in the presence of firm's representatives and SWSM representatives who choose to attend at above mentioned address on **06/ 08/2021 @ 3.30 PM.**

Sd-
Mission Director
Jal Jeevan Mission
State Water and Sanitation Mission

Annexure -1
Terms of Reference

1. Introduction

State Water and Sanitation Mission (SWSM) , Water Supply and Sanitation Department, Government of Maharashtra is implementing Jal Jeevan Mission in the State of Maharashtra which is a flagship program of the Ministry of Jal Shakti, Government of India (GoI). The mission is aimed to provide Functional Household Tap Connection (FHTC) to every rural household i.e., Har Ghar Nal Se Jal (HGNSJ) by 2024.

2. Objective of the Statutory Audit:

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 PFS 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 relevant Procurement Guidelines / GRs has been followed;
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
5. 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 SWSM and its constituent state, district level units.

3. 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 so as to have a reasonable expectation of detecting material misstatements in the project financial statements.

4. Audit Scope

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

1. All funds have been used for the purposes for which the financing was provided.
2. 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 procedures¹; 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
3. Counterpart funds have been provided and used for the purposes for which they

- were provided;
4. 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 ;
 5. 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 resources and expenditures for the year ended on that date; and
 6. Goods and Services financed have been procured in accordance with the procurement procedures.
 7. Comply with all the audit requirements as specified in Clause 7.16 and relevant annexures, 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 no 75 to 83)
 8. To verify the Statement of reconciliation with accounts of the implementing agencies and issue CA Certificate confirming its accuracy
 9. To verify the Statutory Audit report of District unit, GSDA, MJP offices (Annexure 2) which are independently audited at their end & consolidate the same for the final audit report of the State JJM.
 10. 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.
 11. 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
 12. 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.
 13. Obtain Statement from Bank Authority, which is to be part of the Audit report specifying the year end balances and the interest accrued with the SWSM as on 31st March of the financial year.
 14. Conclusion of audit and submission of Audit report latest by 25/08/2021 for FY 2020-21).
 15. 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.
 16. Consolidated report of SWSM is to be submitted to the Charity Commissioner in the format prescribed by them.
 17. It is the responsibility of the CA 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 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”.

B) Project Financial Statements

The financial statements and relevant schedules showing the consolidation of all the programs & District unit, MJP, GSDA as prescribed in the JJM operational Guidelines CA Firm shall include the following:

1. Audit Opinion
2. Consolidated Balance sheet showing accumulated funds of the project balances, other assets of the project, and liabilities, if any.

3. Consolidated Income & Expenditure account for the year ending on 31st March 2021.
4. Consolidated Receipt and Payment Account for the year ending on 31st March 2021.
5. Other Consolidated Schedules to the Balance sheet as appropriate, but which shall include.
 - a) Statement of Fixed Assets in the form of a Schedule
 - b) Schedule of Advances (Age-wise analysis)
 - c) Schedule of all Cash & Bank Balances (Attach bank reconciliation statements)
 - d) Schedule of Program wise statement of expenditure
6. Notes on Accounts showing the accounting policies followed in the preparation of accounts and any other significant observation of the auditor.
7. 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.
8. Scheme wise Utilization Certificates (UCs) as per Form 19-A of GFR 2017; 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 tallying with the Income & Expenditure Account and Schedules forming part of it) also in the format prescribed in the Operational Guidelines of Jal Jeevan Mission.
9. Action Taken Report on the previous year's audit observation
10. Representation by Management: 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.
11. All other statement & certificates as required to be submitted for the released of fund which is to be certified by the auditor.
12. 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 SOEs & UCs for submission of report to GOI.
13. 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.
14. The representative of the CA Firm i.e. Partner or the employee of the firm should attend the office as per the requirement of the MD JJM (SWSM).
15. 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.
16. The funding pattern for the implementation of JJM is Central Share 50% & State Share 50% .
17. Total Expenditure during the Financial Year- 797.75 Cr

Annexure -2

List of agencies implementing Jal Jeevan Mission at Regional and District level

A) LIST OF ZILA PARISHAD OFFICES IN MAHARASHTRA UNDER JAL JEEVAN MISSION AMRAVATI REGION

Sr.No.	Agency Name
1	RURAL WATER SUPPLY DIVISION ZILLA PARISHAD YAVATMAL
2	RURAL WATER SUPPLY DIVISION ZILLA PARISHAD BULDHANA
3	RURAL WATER SUPPLY DIVISION ZILLA PARISHAD AKOLA
4	RURAL WATER SUPPLY DIVISION ZILLA PARISHAD AMRAVATI
5	RURAL WATER SUPPLY DIVISION ZILLA PARISHAD WASHIM

NAGPUR REGION

1	RURAL WATER SUPPLY DIVISION ZILLA PARISHAD GONDIA
2	RURAL WATER SUPPLY DIVISION ZILLA PARISHAD WARDHA
3	RURAL WATER SUPPLY DIVISION ZILLA PARISHAD GADCHIROLI
4	RURAL WATER SUPPLY DIVISION ZILLA PARISHAD CHANDRAPUR
5	RURAL WATER SUPPLY DIVISION ZILLA PARISHAD NAGPUR
6	RURAL WATER SUPPLY DIVISION ZILLA PARISHAD BHANDARA

PUNE REGION

1	RURAL WATER SUPPLY DIVISION ZILLA PARISHAD SOLAPUR
2	RURAL WATER SUPPLY DIVISION ZILLA PARISHAD KOLHAPUR
3	RURAL WATER SUPPLY DIVISION ZILLA PARISHAD SANGLI
4	RURAL WATER SUPPLY DIVISION ZILLA PARISHAD PUNE
5	RURAL WATER SUPPLY DIVISION ZILLA PARISHAD SATARA

NASIK REGION

1	RURAL WATER SUPPLY DIVISION ZILLA PARISHAD JALGAON
2	RURAL WATER SUPPLY DIVISION ZILLA PARISHAD NASHIK
3	RURAL WATER SUPPLY DIVISION ZILLA PARISHAD AHMEDNAGAR
4	Rural Water Supply Division Zilla Parishad Nandurbar
5	RURAL WATER SUPPLY DIVISION ZILLA PARISHAD DHULE

AURANGABAD REGION

1	RURAL WATER SUPPLY DIVISION ZILLA PARISHAD JALANA
2	RURAL WATER SUPPLY DIVISION ZILLA PARISHAD OSMANABAD
3	RURAL WATER SUPPLY DIVISION ZILLA PARISHAD BEED
4	RURAL WATER SUPPLY DIVISION ZILLA PARISHAD PARBHANI
5	RURAL WATER SUPPLY DIVISION ZILLA PARISHAD AURANGABAD
6	RURAL WATER SUPPLY DIVISION ZILLA PARISHAD NANDED
7	RURAL WATER SUPPLY DIVISION ZILLA PARISHAD LATUR
8	RURAL WATER SUPPLY DIVISION ZILLA PARISHAD HINGOLI

KONKAN REGION

1	RURAL WATER SUPPLY DIVISION ZILLA PARISHAD RAIGAD
2	RURAL WATER SUPPLY DIVISION ZILLA PARISHAD PALGHAR
3	RURAL WATER SUPPLY DIVISION ZILLA PARISHAD RATNAGIRI
4	RURAL WATER SUPPLY DIVISION ZILLA PARISHAD SINDHUDURG
5	RURAL WATER SUPPLY DIVISION ZILLA PARISHAD THANE

B) LIST OF MAHARASHTRA JIVAN PRADHIKARAN OFFICES (MJP) IN MAHARASHTRA

AMRAVATI REGION

Sr.No.	Agency Name
1	Maharashtra Jeevan Pradhikaran, WM Division Amravati
2	Maharashtra Jeevan Pradhikaran, Division Amravati
3	MAHARASHTRA JEEVAN PRADHIKARAN, DIVISION BULDHANA
4	MAHARASHTRA JEEVAN PRADHIKARAN, DIVISION WASHIM
5	MAHARASHTRA JEEVAN PRADHIKARAN, DIVISION AKOLA
6	MAHARASHTRA JEEVAN PRADHIKARAN, DIVISION YAVATMAL

NAGPUR REGION

Agency Name

- 1 Maharashtra Jeevan Pradhikaran, WM Division Nagpur
- 2 MAHARASHTRA JEEVAN PRADHIKARAN, DIVISION CHANDRAPUR
- 3 MAHARASHTRA JEEVAN PRADHIKARAN, DIVISION WARDHA
- 4 MAHARASHTRA JEEVAN PRADHIKARAN, DIVISION GONDIA
- 5 MAHARASHTRA JEEVAN PRADHIKARAN, DIVISION NAGPUR

PUNE REGION

- 1 Maharashtra Jeevan Pradhikaran , Division Kolhapur
- 2 MAHARASHTRA JEEVAN PRADHIKARAN, DIVISION SANGLI
- 3 MAHARASHTRA JEEVAN PRADHIKARAN, DIVISION SOLAPUR
- 4 MAHARASHTRA JEEVAN PRADHIKARAN, DIVISION KARAD
- 5 MAHARASHTRA JEEVAN PRADHIKARAN, DIVISION SATARA
- 6 MAHARASHTRA JEEVAN PRADHIKARAN, DIVISION NO 2, PUNE
- 7 MAHARASHTRA JEEVAN PRADHIKARAN, DIVISION NO 1, PUNE

KONKAN REGION

- 1 Maharashtra Jeevan Pradhikaran, Division Mangaon
- 2 MAHARASHTRA JEEVAN PRADHIKARAN, DIVISION SINDHUDURG
- 3 MAHARASHTRA JEEVAN PRADHIKARAN, DIVISION RATNAGIRI
- 4 MAHARASHTRA JEEVAN PRADHIKARAN, DIVISION THANE
- 5 MJP VIRAR
- 6 MAHARASHTRA JEEVAN PRADHIKARAN, BELAPUR

NASIK REGION

- 1 Maharashtra Jeevan Pradhikaran, W M Division Nashik
- 2 MAHARASHTRA JEEVAN PRADHIKARAN, DIVISION SANGAMNER
- 3 MAHARASHTRA JEEVAN PRADHIKARAN, DIVISION AHMADNAGAR
- 4 MAHARASHTRA JEEVAN PRADHIKARAN, DIVISION JALGAON
- 5 MAHARASHTRA JEEVAN PRADHIKARAN, DIVISION NASHIK

AURANGABAD REGION

- 1 MAHARASHTRA JEEVAN PRADHIKARAN, DIVISION PARBHANI
- 2 MAHARASHTRA JEEVAN PRADHIKARAN, DIVISION NANDED
- 3 MAHARASHTRA JEEVAN PRADHIKARAN, DIVISION OSMANABAD
- 4 MAHARASHTRA JEEVAN PRADHIKARAN, DIVISION LATUR
- 5 MAHARASHTRA JEEVAN PRADHIKARAN, DIVISION BEED
- 6 MAHARASHTRA JEEVAN PRADHIKARAN, DIVISION JALNA
- 7 MAHARASHTRA JEEVAN PRADHIKARAN, DIVISION AURANGABAD

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

Sr.no.	Name of the Office
1	Office of Senior Geologist,Ground Water Surveys And Development Agency, Palghar
2	Office of Deputy Director, Groundwater Survey And Development Agency, Nashik Region
3	Office of Senior Geologist,Ground Water Surveys And Development Agency, Sangli
4	Office of Senior Geologist,Ground Water Surveys And Development Agency, Raigad
5	Office of Senior Geologist,Ground Water Surveys And Development Agency, Nashik
6	Office of Senior Geologist,Ground Water Surveys And Development Agency, Gadchiroli
7	Office of Senior Geologist,Ground Water Surveys And Development Agency, Kolhapur
8	Office of Senior Geologist,Ground Water Surveys And Development Agency, Wardha
9	Office of Senior Geologist,Ground Water Surveys And Development Agency, Latur
10	Office of Senior Geologist,Ground Water Surveys And Development Agency, Thane
11	Office of Senior Geologist,Ground Water Surveys And Development Agency, Ratnagiri
12	Office of Deputy Director, Groundwater Survey And Development Agency, Konkan Region
13	Office of Deputy Director, Groundwater Survey And Development Agency, AurangabadRegion

- 14 Office of Deputy Director, Groundwater Survey And Development Agency, Nagpur Region
- 15 Office of Senior Geologist, Ground Water Surveys And Development Agency, Chandrapur
- 16 Office of Senior Geologist, Ground Water Surveys And Development Agency, Parbhani
- 17 Office of Senior Geologist, Ground Water Surveys And Development Agency, Jalna
- 18 Office of Senior Geologist, Ground Water Surveys And Development Agency, Dhule
- 19 Office of Senior Geologist, Ground Water Surveys And Development Agency, Beed
- 20 Office of Senior Geologist, Ground Water Surveys And Development Agency, Osmanabad
- 21 Office of Senior Geologist, Ground Water Surveys And Development Agency, Nanded
- 22 Office of Senior Geologist, Ground Water Surveys And Development Agency, Hingoli
- 23 Office of Senior Geologist, Ground Water Surveys And Development Agency, Bhandara
- 24 Office of Senior Geologist, Ground Water Surveys And Development Agency, Gondia
- 25 Office of Senior Geologist, Ground Water Surveys And Development Agency, Nagpur
- 26 Office of Deputy Director, Ground water Survey And Development Agency, Nagpur Region
- 27 Office of Senior Geologist, Ground Water Surveys And Development Agency, Akola
- 28 Office of Senior Geologist, Ground Water Surveys And Development Agency, Washim
- 29 Office of Senior Geologist, Ground Water Surveys And Development Agency, Buldhana
- 30 Office of Senior Geologist, Ground Water Surveys And Development Agency, Yavatmal
- 31 Office of Senior Geologist, Ground Water Surveys And Development Agency, Amravati
- 32 Office of Deputy Director, Groundwater Survey And Development Agency, Amravati Region
- 33 Office of Senior Geologist, Ground Water Surveys And Development Agency, Aurangabad
- 34 Office of Senior Geologist, Ground Water Surveys And Development Agency, Solapur
- 35 Office of Senior Geologist, Ground Water Surveys And Development Agency, Satara
- 36 Office of Senior Geologist, Ground Water Surveys And Development Agency, Pune
- 37 Office of Deputy Director, Groundwater Survey And Development Agency, Pune Region
- 38 Office of Senior Geologist, Ground Water Surveys And Development Agency, Nandurbar
- 39 Office of Senior Geologist, Ground Water Surveys And Development Agency, Jalgaon
- 40 Office of Senior Geologist, Ground Water Surveys And Development Agency, Ahmednagar
- 41 Office of Senior Geologist, Ground Water Surveys And Development Agency, Sindhudurg

QUOTATION FORMAT
(ON THE LETTER HEAD OF CA FIRM)

To
Mission Director
State Water and Sanitation Mission
1st Floor, CIDCO Bhavan South wing
CBD Belapur, Navi Mumbai -400614

Date:-_____

Sub: - Regarding submission of quotation for Request for Quotation (RFQ) for conducting Statutory Audit for Jal Jeevan Mission , State Water and Sanitation Mission ,Maharashtra for the Financial Year 2020-21.

Ref: Your request for quotation WSSD/SWSM/JJM/Statutory Audit/2020-21/919/2021 dated 29/7/2021 published on your website www.wssso.in / www.water.maharashtra.gov.in

Dear Sir/Madam,

As per your requirement, we are glad to submit you our most reasonable and competitive rates as under.

Sr. No.	Service	Audit fee for the FY 2020-21 without GST in Rs.
1	Conducting and reporting Statutory Audit for the scope of work mentioned in the annexure -1 for Jal Jeevan Mission for the FY 2020-21	
	Total Amount in Rs. Without GST	

We agree to provide above mentioned services as per the scope of work mentioned in the request for quotation letter for a total contract Price of Rs..... (Amount in figures) (Rs..... amount in words).

We hereby certify that we have taken steps to ensure that no person acting for us or on our behalf will engage in bribery or collusive agreements with competitors.

Name:-

Address:-

Telephone no:-

Signature of Chartered Accountant with stamp