

Bid Document/ बिड दस्तावेज़

Bid Details/बिड विवरण	
Bid End Date/Time/बिड बंद होने की तारीख/समय	16-06-2025 14:00:00
Bid Opening Date/Time/बिड खुलने की तारीख/समय	16-06-2025 14:30:00
Bid Offer Validity (From End Date)/बिड पेशकश वैधता (बंद होने की तारीख से)	180 (Days)
Ministry/State Name/मंत्रालय/राज्य का नाम	Gujarat
Department Name/विभाग का नाम	Panchayats And Rural Housing Department Gujarat
Organisation Name/संगठन का नाम	Kachchh District Panchayat
Office Name/कार्यालय का नाम	West
क्रेता ईमेल/Buyer Email	dir-drda-kut@gujarat.gov.in
Item Category/मद केटेगरी	Financial Audit Services - Audit report; CA Firm
Contract Period/अनुबंध अवधि	1 Year(s)
Minimum Average Annual Turnover of the bidder (For 3 Years)/बिडर का न्यूनतम औसत वार्षिक टर्नओवर (3 वर्षों का)	2 Lakh (s)
Years of Past Experience Required for same/similar service/उन्हीं/समान सेवाओं के लिए अपेक्षित विगत अनुभव के वर्ष	1 Year (s)
Past Experience of Similar Services required/इसी तरह की सेवाओं का पिछला आवश्यक अनुभव है	Yes
MSE Exemption for Years Of Experience/अनुभव के वर्षों से एमएसई छूट/ and Turnover/टर्नओवर के लिए एमएसई को छूट प्राप्त है	Yes
Startup Exemption for Years Of Experience/अनुभव के वर्षों से स्टार्टअप छूट/ and Turnover/ टर्नओवर के लिए स्टार्टअप को छूट प्राप्त है	Yes
Document required from seller/विक्रेता से मांगे गए दस्तावेज़	Experience Criteria,Bidder Turnover,Certificate (Requested in ATC) *In case any bidder is seeking exemption from Experience / Turnover Criteria, the supporting documents to prove his eligibility for exemption must be uploaded for evaluation by the buyer

Bid Details/बिड विवरण	
Do you want to show documents uploaded by bidders to all bidders participated in bid?/	Yes
Bid to RA enabled/बिड से रिवर्स नीलामी सक्रिय किया	Yes
RA Qualification Rule	50% Lowest Priced Technically Qualified Bidders
Type of Bid/बिड का प्रकार	Two Packet Bid
Time allowed for Technical Clarifications during technical evaluation/तकनीकी मूल्यांकन के दौरान तकनीकी स्पष्टीकरण हेतु अनुमत समय	2 Days
Estimated Bid Value/अनुमानित बिड मूल्य	INR 100000
Evaluation Method/मूल्यांकन पद्धति	Total value wise evaluation
Arbitration Clause	No
Mediation Clause	No

EMD Detail/ईएमडी विवरण

Required/आवश्यकता	No
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ePBG Detail/ईपीबीजी विवरण

Required/आवश्यकता	No
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MII Compliance/एमआईआई अनुपालन

MII Compliance/एमआईआई अनुपालन	Yes
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MSE Purchase Preference/एमएसई खरीद वरीयता

MSE Purchase Preference/एमएसई खरीद वरीयता	No
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1. If the bidder is a Micro or Small Enterprise as per latest orders issued by Ministry of MSME, the bidder shall be exempted from the eligibility criteria of "Experience Criteria" as defined above subject to meeting of quality and technical specifications. The bidder seeking exemption from Experience Criteria, shall upload the supporting documents to prove his eligibility for exemption.
2. If the bidder is a Micro or Small Enterprise (MSE) as per latest orders issued by Ministry of MSME, the bidder shall be exempted from the eligibility criteria of "Bidder Turnover" as defined above subject to meeting of quality and technical specifications. If the bidder itself is MSE OEM of the offered products, it would be exempted from the "OEM Average Turnover" criteria also subject to meeting of quality and technical specifications. The bidder seeking exemption from Turnover, shall upload the supporting documents to prove his eligibility for exemption.
3. If the bidder is a DPIIT registered Startup, the bidder shall be exempted from the the eligibility criteria of "Experience Criteria" as defined above subject to their meeting of quality and technical specifications. The bidder

seeking exemption from Experience Criteria, shall upload the supporting documents to prove his eligibility for exemption.

4. If the bidder is a DPIIT registered Startup, the bidder shall be exempted from the the eligibility criteria of "Bidder Turnover" as defined above subject to their meeting of quality and technical specifications. If the bidder is DPIIT Registered OEM of the offered products, it would be exempted from the "OEM Average Turnover" criteria also subject to meeting of quality and technical specifications. The bidder seeking exemption from Turnover shall upload the supporting documents to prove his eligibility for exemption.

5. The minimum average annual financial turnover of the bidder during the last three years, ending on 31st March of the previous financial year, should be as indicated above in the bid document. Documentary evidence in the form of certified Audited Balance Sheets of relevant periods or a certificate from the Chartered Accountant / Cost Accountant indicating the turnover details for the relevant period shall be uploaded with the bid. In case the date of constitution / incorporation of the bidder is less than 3-year-old, the average turnover in respect of the completed financial years after the date of constitution shall be taken into account for this criteria.

6. Years of Past Experience required: The bidder must have experience for number of years as indicated above in bid document (ending month of March prior to the bid opening) of providing similar type of services to any Central / State Govt Organization / PSU. Copies of relevant contracts / orders to be uploaded along with bid in support of having provided services during each of the Financial year.

7. Estimated Bid Value indicated above is being declared solely for the purpose of guidance on EMD amount and for determining the Eligibility Criteria related to Turn Over, Past Performance and Project / Past Experience etc. This has no relevance or bearing on the price to be quoted by the bidders and is also not going to have any impact on bid participation. Also this is not going to be used as a criteria in determining reasonableness of quoted prices which would be determined by the buyer based on its own assessment of reasonableness and based on competitive prices received in Bid / RA process.

8. Past Experience of Similar Services: The bidder must have successfully executed/completed similar Services over the last three years i.e. the current financial year and the last three financial years(ending month of March prior to the bid opening): -

1. Three similar completed services costing not less than the amount equal to 40% (forty percent) of the estimated cost; or
2. Two similar completed services costing not less than the amount equal to 50% (fifty percent) of the estimated cost; or
3. One similar completed service costing not less than the amount equal to 80% (eighty percent) of the estimated cost.

9. Reverse Auction would be conducted amongst first 50% of the technically qualified bidders arranged in the order of prices from lowest to highest. Number of sellers eligible for participating in RA would be rounded off to next higher integer value if number of technically qualified bidders is odd (e.g. if 7 bids are technically qualified, then RA will be conducted amongst L-1 to L-4). In case number of technically qualified bidders are 2 or 3, RA will be between all without any elimination. If Buyer has chosen to split the bid amongst N sellers, then minimum N sellers would be taken to RA round. In case Primary products of only one OEM are left in contention for participation in RA based on lowest 50% bidders qualifying for RA, the number of sellers qualifying for RA would be increased to get at least products of one more OEM (directly participated or through its reseller) if available. Further, if bid(s) of any seller(s) eligible for MSE preference is / are coming within price band of 15% of Non MSE L-1 or if bid of any seller(s) eligible for Make in India preference is / are coming within price band of 20% of non MII L-1, then such MSE / Make in India seller shall also be allowed to participate in the RA process.

Additional Qualification/Data Required/अतिरिक्त योग्यता /आवश्यक डेटा

Number of Years of firm/company's existence as per ICAI certificate:AS per atc

Number of years of experience as on date of which at least XX years should be in internal/external audit of companies, PSUs and centrally funded institutions.:AS per atc

Number of full-time partners/experienced and qualified professionals in full time employment at senior level with experience in handling similar or relevant projects:AS per atc

Number of partners/ qualified professionals in full time employment with DISA/CISA qualification:AS per atc

Number of XX fulltime CA's required and YY professional audit staff:AS per atc

Financial Audit Services - Audit Report; CA Firm (1)

Technical Specifications/तकनीकी विशिष्टियाँ

Specification	Values
Core	
Scope of Work	Audit report
Type of Financial Audit Partner	CA Firm
Type of Financial Audit	Statutory Audit
Category of Work under Financial Audit	As per scope of work
Type of Industries/Functions	DRDA Kachchh Bhuj
Frequency of Progress Report	Year 2024-25
MIS Reporting for Financial Audit support	Yes
Frequency of MIS reporting	For Year 2024-25
State	NA
District	NA
Addon(s)/एडऑन	
Post Financial Audit Support	NA

Additional Specification Documents/अतिरिक्त विशिष्टि दस्तावेज़**Consignees/Reporting Officer/परेषिती/रिपोर्टिंग अधिकारी**

S.No./क्र. सं.	Consignee Reporting/Officer/ परेषिती/रिपोर्टिंग अधिकारी	Address/पता	To be set as 1	Additional Requirement/अतिरिक्त आवश्यकता
1	Parikh Nikunj Kantilal	370001, Old Mamlatdar Office Near, Leva Patel Hospital, Room No. 237	1	N/A

Buyer Added Bid Specific Terms and Conditions/क्रेता द्वारा जोड़ी गई बिड की विशेष शर्तें**1. Generic**

OPTION CLAUSE: The buyer can increase or decrease the contract quantity or contract duration up to 25 percent at the time of issue of the contract. However, once the contract is issued, contract quantity or contract duration can only be increased up to 25 percent. Bidders are bound to accept the revised quantity or duration

2. Buyer Added Bid Specific ATC

Buyer uploaded ATC document [Click here to view the file.](#)

3. Buyer Added Bid Specific Scope Of Work(SOW)

File Attachment [Click here to view the file.](#)

Disclaimer/अस्वीकरण

The additional terms and conditions have been incorporated by the Buyer after approval of the Competent Authority in Buyer Organization, whereby Buyer organization is solely responsible for the impact of these clauses on the bidding process, its outcome, and consequences thereof including any eccentricity / restriction arising in the bidding process due to these ATCs and due to modification of technical specifications and / or terms and conditions governing the bid. If any clause(s) is / are incorporated by the Buyer regarding following, the bid and resultant contracts shall be treated as null and void and such bids may be cancelled by GeM at any stage of bidding process without any notice:-

1. Definition of Class I and Class II suppliers in the bid not in line with the extant Order / Office Memorandum issued by DPIIT in this regard.
2. Seeking EMD submission from bidder(s), including via Additional Terms & Conditions, in contravention to exemption provided to such sellers under GeM GTC.
3. Publishing Custom / BOQ bids for items for which regular GeM categories are available without any Category item bunched with it.
4. Creating BoQ bid for single item.
5. Mentioning specific Brand or Make or Model or Manufacturer or Dealer name.
6. Mandating submission of documents in physical form as a pre-requisite to qualify bidders.
7. Floating / creation of work contracts as Custom Bids in Services.
8. Seeking sample with bid or approval of samples during bid evaluation process. (However, in bids for [attached categories](#), trials are allowed as per approved procurement policy of the buyer nodal Ministries)
9. Mandating foreign / international certifications even in case of existence of Indian Standards without specifying equivalent Indian Certification / standards.
10. Seeking experience from specific organization / department / institute only or from foreign / export experience.
11. Creating bid for items from irrelevant categories.
12. Incorporating any clause against the MSME policy and Preference to Make in India Policy.
13. Reference of conditions published on any external site or reference to external documents/clauses.
14. Asking for any Tender fee / Bid Participation fee / Auction fee in case of Bids / Forward Auction, as the case may be.
15. Any ATC clause in contravention with GeM GTC Clause 4 (xiii)(h) will be invalid. In case of multiple L1 bidders against a service bid, the buyer shall place the Contract by selection of a bidder amongst the L-1 bidders through a Random Algorithm executed by GeM system.
16. Buyer added ATC Clauses which are in contravention of clauses defined by buyer in system generated bid template as indicated above in the Bid Details section, EMD Detail, ePBG Detail and MII and MSE Purchase Preference sections of the bid, unless otherwise allowed by GeM GTC.
17. In a category based bid, adding additional items, through buyer added additional scope of work/ additional terms and conditions/or any other document. If buyer needs more items along with the main item, the same must be added through bunching category based items or by bunching custom catalogs or bunching a BoQ with the main category based item, the same must not be done through ATC or Scope of Work.

Further, if any seller has any objection/grievance against these additional clauses or otherwise on any aspect of this bid, they can raise their representation against the same by using the Representation window provided in the bid details field in Seller dashboard after logging in as a seller within 4 days of bid publication on GeM. Buyer is duty bound to reply to all such representations and would not be allowed to open bids if he fails to reply to such representations.

All GeM Sellers / Service Providers are mandated to ensure compliance with all the applicable laws /

acts / rules including but not limited to all Labour Laws such as The Minimum Wages Act, 1948, The Payment of Wages Act, 1936, The Payment of Bonus Act, 1965, The Equal Remuneration Act, 1976, The Payment of Gratuity Act, 1972 etc. Any non-compliance will be treated as breach of contract and Buyer may take suitable actions as per GeM Contract.

This Bid is governed by the [General Terms and Conditions/सामान्य नियम और शर्तें](#), conditions stipulated in Bid and [Service Level Agreement](#) specific to this Service as provided in the Marketplace. However in case if any condition specified in General Terms and Conditions/सामान्य नियम और शर्तें is contradicted by the conditions stipulated in Service Level Agreement, then it will over ride the conditions in the General Terms and Conditions.

In terms of GeM GTC clause 26 regarding Restrictions on procurement from a bidder of a country which shares a land border with India, any bidder from a country which shares a land border with India will be eligible to bid in this tender only if the bidder is registered with the Competent Authority. While participating in bid, Bidder has to undertake compliance of this and any false declaration and non-compliance of this would be a ground for immediate termination of the contract and further legal action in accordance with the laws./जेम की सामान्य शर्तों के खंड 26 के संदर्भ में भारत के साथ भूमि सीमा साझा करने वाले देश के बिडर से खरीद पर प्रतिबंध के संबंध में भारत के साथ भूमि सीमा साझा करने वाले देश का कोई भी बिडर इस निविदा में बिड देने के लिए तभी पात्र होगा जब वह बिड देने वाला सक्षम प्राधिकारी के पास पंजीकृत हो। बिड में भाग लेते समय बिडर को इसका अनुपालन करना होगा और कोई भी गलत घोषणा किए जाने व इसका अनुपालन न करने पर अनुबंध को तत्काल समाप्त करने और कानून के अनुसार आगे की कानूनी कार्यवाई का आधार होगा।

---Thank You/धन्यवाद---

SCOPE OF WORK

ANNEXURE- I-A

Chartered Accountant is required to certify/Comment on the following in all the Audit Report.

1. Opening Balance & Closing balance of the receipt and payment accounts tallies with that of Cash Book.
2. Opening Balance adopted tallies with closing balance of last year.
3. All payments to the implementing agencies are shown as advances, pending adjustments.
4. Funds have been used for the purpose for which they were received.
5. There is no case of any diversion of funds from one scheme to another central or the state funded scheme.
6. There is only single bank account for each scheme.
7. There does not exist any minus balance at any stage during the year.
8. No funds of the scheme are placed in Fixed Deposit.
9. Schemes Funds are not being kept in current account.
10. Schemes Funds are not being kept in the state treasury.
11. Cashbook is written on accrual account basis.
12. Interest earned has been added to the scheme fund.
13. State share for the year has been received during the year,
14. Bank reconciliation is being done regularly.
15. All receipts/refunds have been correctly accounted for and remitted.

Also comments on the following.

16. He will specify comment on Bank reconciliation.
17. Unutilized fund is credited in Government Accounts for closed scheme.
18. Verification of registers: dead stock, grant release register etc.
19. Comments on steps taken by DRDA on objections raised by A.G. in previous years report of the respective scheme.
20. Scrutiny of II installment proposal of all schemes for the year as per guideline of Govt. of India and certificate for same.
21. C.A. firm will carry out audit of DRDA. Taluka/Panchayat/NGOS/PIAS and other implementing agencies and audit the funds released by DRDA.

22. C.A. firm will depute qualified staff in Audit party with qualified/semi qualified C.A. as a party leader (Details of man power for each district have to be provide along with the proposal by C.A.)
23. C.A firm will carry out audit of offices mentioned in item no. (21) on six monthly bases and such a manner) that final audit statements available on or before 30 June of the next year.
24. Any matter requiring urgent attention involving financial or administrative lapse will have be separately reported and brought to the notice of authorities concerned.
25. Chartered Accountant has to assist in preparing the final Accounts of DRDA and also consolidate the figure of the Taluka as well as PIAS.
26. Auditor has to finalize the 2nd instalment proposal and give all the certificates required for the proposal.
27. Bank reconciliation certificate must be certified by the C.A.
28. Auditor should certify that their accounts of DRDA are maintained on double entry system.
29. Auditor has to give Scheme wise as well as consolidated audit report of all schemes to DRDA.
30. Auditor should also comment on accounting system of PIA's voucher system & also on achievement of target.
31. Auditor should also comment on check singing authority, safe custody of checks etc.
32. Auditor should also comment on unsettled suspense account, Current liabilities and differences in accounts.
34. Auditor should also comment on Payment made through PFMS portal via cheque/RTGS/FTO/PPA/DSC whether the guidelines of Government of India has been followed or not?

BRIEF OF SCOPE OF WORK

The following Registers /Records /Books/Classification register, compilations, ledger will constitute the core of documents and auditors should ensure proper scrutiny of the same. The auditor has to cover 100% checking of the following for the particular year.

- 1) Cashbook/Bank Book
- 2) Classified Register/ledger
- 3) Vouchers.
- 4) Cheque Book.
- 5) Bank Slip Book.
- 6) Receipt Book (DR.Book)
- 7) Advance Register.
- 8) Security Deposit Register.
- 9) Measurement Books and Register thereof.
- 10) Works Contracts file.
- 11) A.G. Inspection Report.
- 12) C.A. Audit Report.
- 13) Log Book/History sheet.
- 14) Physical verification of stores file..
- 15) Stationery Register,
- 16) Inventory of Vehicles.
- 17) Muster Roll Register.
- 18) Contingent Register.
- 19) Review of M.B. by Dy. Accountant.
- 20) Petty Cash book & U.D.R.
- 21) Register of works & work abstract
- 22) Library Register.
- 23) Fixed assets.
- 24) S.O.R.
- 25) Establishment Records
- 26) Payments
- 27) Record regarding Bank reconciliation with bank.
- 28) Monthly Accounts.

CHECK LIST FOR CONDUCT OF AUDIT IN DRDA & BLOCK OFFICES

- 1) Verification of vouchers like payment, Receipt, J.V. etc.
- 2) The Auditor should check all kinds of Registers which including J.V. Register, fixed Register, Bank Guarantee Register, T.D.S. register, other deductions Register and stock register.
- 3) Special care should be taken while checking the Cash book, Bank Book and General ledger.
- 4) Scrutiny of ledger should be done.
- 5) Checking of Subsidiary Registers of advances, Deposits etc.
- 6) Checking of Cash and Bank Contra transactions.
- 7) The auditors should check the Bank reconciliation statement of DRDA Offices and Block offices. They also ensure that whether the bank reconciliation statement has been drawn up and the outdated cheques are obtained back and entries reversed.
- 8) The posting of ledger should be verified.
- 9) Checking of Trial balances & groupings"
- 10) Checking of finalization of J.V.
- 11) The Auditors required to scrutinize the Accounts maintained by manually or on Tally & other Software and to see the correctness of errors of accounting principles.
- 12) The compliance of earlier audit report should be verified by the C.A. firm conducting the Current audit. A verification report to this effect should be attached with the current audit report.
- 13) The balance confirmation certificates to be checked with reference to third parties, Banks, Debtors advances etc.
- 14) While filling the Income Tax returns, he shall have to check the deduction of Payments of T.D.S. and other details which reflected in the Books of accounts.
- 15) The Auditors should exercise check in regard to the deductions of Professional Tax, GPF He should also ensure that all the statutory and other deductions required to be made from bills are correctly made and accounted for.
- 16) The Auditor should check all the monthly Accounts submitted to DRDA and the same transactions are correctly complied with the books of accounts natured maintained by the Office.
- 17) The Auditor should check the maintenance of records, vouchers, registers, Ledgers, cash-Bank Books, J.V.Registers and also other computerized accounting Records.
 1. Checking of all statutory deductions made from the bills and also ensure the same are deposited correctly into appropriate authorities within the time limit prescribed.
 2. Unnecessary keening of unutilizeit fund in the Banks
 3. Check the submission of Bank statements, reconciliation Statement, Vouchers, imp account received from the Block offices as well as PIAS.
- 18) Physical verification of cash, stock, stores, etc.

19) The closing Balances are struck at the end of the month and the auditor should check the Balance of imprest, temporary advance etc and it should not exceed the current limit.

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V[SFP;L:8D4 JFpRZ ;L:8D T[DH ;M\5[, SFDGF V[SXG %,FG 5|DF6[S[8,F 8SF
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HJFAFNFZL4TOFJTGL ZSD T[DH HGZ, ZLDFS"; :SLD JF.h VF5JFGF ZC[X[P
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- ❖ ;LV[OD" NJFZF FORMAT FOR TECHNICAL PROPOSAL (Annexure-III) AL0DF\ V5,M0 SZJFG]\ ZC[X[P
- ❖ **;LV[OD" NJFZF OF.GFg;LI, AL0DF\ TDFD 5/SFZGF RFlH";48/1F ;lCTGF JFlQF"S EFJM EZJFGF ZC[X/P**
- ❖ **;LV[OD" NJFZF AL0DF\ (Annexure-IV) D]HA 0MSI]D[g8 AL0DF\ V5,M0 SZJFGF ZC[X/P**

TERMS OF REFERENCE

ANNEXURE- I

1. In Gujarat various schemes of Rural Development of Central and State Governments are being carried out through the District Rural Development Agencies (DRDA). Normally the central funds are received directly by DRDAs while the State funds are routed through the Commissionerate of Rural Development.
2. The audit will be concurrent and continuous.
3. The C.A. firm engaged for audit will ensure that all the expenditure and receipt/income are booked properly and accounted. Also ensure that no leakages are found during the audit work.
4. The auditor shall ensure that all the payments are made, bills are cleared and FTO/Payment advice/ cheques are issued only after the verification of pre-audit. The Statutory auditor has to give separate report for the payment made without the pre-audit directly to the District Development Officer (DDO) as well as one copy to Commissionerate of Rural Development.
5. The auditor should be well conversant with all the schemes/ guidelines /G.R.s/ circulars, standing instructions, orders issued from time to time by Central State Government as well as Commissionerate.
6. District will be treated as a unit and one district will not be divided between two or more C.A. firms for this assignment.
7. The auditor shall place qualified personnel for audit work not below the Inter C.A. or CA with minimum experience of one year of audit and with working knowledge of computer.
8. These personnel shall visit DRDA office and Block office (IRD branch) on a regular basis throughout the year. Records of the particular office cannot be taken away outside the office for audit work by the auditor.
9. It will be the responsibility of the auditor to carry out fast, prompt, accurate and correct audit.
10. The audit should be carried out independently without any pressure from any of the DRDA or other offices. It may be clearly noted that for the purpose of audit the auditors will be appointed directly by District Development Officer (DDO) and shall be accountable to District Development Officer (DDO) as well as Commissioner of Rural Development (CRD).
11. The audit work should be carried out in an objective, impartial and fair manner.
12. The appointment of auditor will be made from the date of awarding the contract and the work of audit will start from the date mentioned in the letter of awarding the contract.
13. The payment of fees will be made annually only after completing the Audit work and as per the time audit report.

Sr. No.	Period	Last Date	Cost of Penalty as per tender cost
1.	All Scheme wise Report	30th June	Nil
2.	After 30th June	30th September	10%
3.	After 30th September	31st December	20%
4.	After 31st December	-	100%

The Audit Report submitted after 31st December will not be accepted and Auditor will be terminated from the work of the DRDA as well as his name will be removed from the panel of CA

for the year as proposed by the District Development Officer (DDO) and deem fit by the Commissioner of Rural Development (CRD).

15. The auditor shall supply the details of qualifications of the personnel to be deployed for this job to the DRDA office.

16. Any further clarification on the scope of work and terms of reference can be obtained from District office by written correspondence.

17. The auditor shall carry out the assignment in accordance with the highest standard of professional and ethical competence and integrity as prescribed by the Code of Conduct and Code of the Institute of Chartered Accountants of India, New Delhi, having due regard to nature and purpose of the assignment, and shall ensure that the personal assigned to perform the services under this Agreement, will conduct themselves in a manner consistent herewith.

18. The auditor shall audit all bills/vouchers of the DRDA.

19. All audit requirement of the government of India and the comptroller and auditor general (CAG) of India as decided from time to time will be followed.

SCOPE OF WORK

ANNEXURE- I-A

Chartered Accountant is required to certify/Comment on the following in all the Audit Report.

1. Opening Balance & Closing balance of the receipt and payment accounts tallies with that of Cash Book.
2. Opening Balance adopted tallies with closing balance of last year.
3. All payments to the implementing agencies are shown as advances, pending adjustments.
4. Funds have been used for the purpose for which they were received.
5. There is no case of any diversion of funds from one scheme to another central or the state funded scheme.
6. There is only single bank account for each scheme.
7. There does not exist any minus balance at any stage during the year.
8. No funds of the scheme are placed in Fixed Deposit.
9. Schemes Funds are not being kept in current account.
10. Schemes Funds are not being kept in the state treasury.
11. Cashbook is written on accrual account basis.
12. Interest earned has been added to the scheme fund.
13. State share for the year has been received during the year,
14. Bank reconciliation is being done regularly.
15. All receipts/refunds have been correctly accounted for and remitted.

Also comments on the following.

16. He will specify comment on Bank reconciliation.
17. Unutilized fund is credited in Government Accounts for closed scheme.
18. Verification of registers: dead stock, grant release register etc.
19. Comments on steps taken by DRDA on objections raised by A.G. in previous years report of the respective scheme.
20. Scrutiny of II installment proposal of all schemes for the year as per guideline of Govt. of India and certificate for same.
21. C.A. firm will carry out audit of DRDA. Taluka/Panchayat/NGOS/PIAS and other implementing agencies and audit the funds released by DRDA.

22. C.A. firm will depute qualified staff in Audit party with qualified/semi qualified C.A. as a party leader(Details of man power for each district have to be provide along with the proposal by C.A.)
23. C.A firm will carry out audit of offices mentioned in item no. (21) on six monthly bases and such a manner) that final audit statements available on or before 30 June of the next year.
- 24.Any matter requiring urgent attention involving financial or administrative lapse will have be separately reported and brought to the notice of authorities concerned.
- 25.Chartered Accountant has to assist in preparing the final Accounts of DRDA and also consolidate thefigure of the Taluka as well as PIAS.
- 26.Auditor has to finalize the 2nd instalment proposal and give all the certificates required for the proposal.
- 27.Bank reconciliation certificate must be certified by the C.A.
- 28.Auditor should certify that their accounts of DRDA are maintained on double entry system.
29. Auditor has to give Scheme wise as well as consolidated audit report of all schemes to DRDA.
- 30.Auditor should also comment on accounting system of PIA's voucher system & also on achievement of target.
31. Auditor should also comment on check singing authority, safe custody of checks etc.
- 32.Auditor should also comment on unsettled suspense account, Current liabilities and differences inaccounts.
34. Auditor should also comment on Payment made through PFMS portal via cheque/RTGS/FTO/PPA/DSC whether the guidelines of Government of India has been followed or not?

BRIEF OF SCOPE OF WORK

The following Registers /Records /Books/Classification register, compilations, ledger will constitute the core of documents and auditors should ensure proper scrutiny of the same. The auditor has to cover 100% checking of the following for the particular year.

- 1) Cashbook/Bank Book
- 2) Classified Register/ledger
- 3) Vouchers.
- 4) Cheque Book.
- 5) Bank Slip Book.
- 6) Receipt Book (DR.Book)
- 7) Advance Register.
- 8) Security Deposit Register.
- 9) Measurement Books and Register thereof.
- 10) Works Contracts file.
- 11) A.G. Inspection Report.
- 12) C.A. Audit Report.
- 13) Log Book/History sheet.
- 14) Physical verification of stores file..
- 15) Stationery Register,
- 16) Inventory of Vehicles.
- 17) Muster Roll Register.
- 18) Contingent Register.
- 19) Review of M.B. by Dy. Accountant.
- 20) Petty Cash book & U.D.R.
- 21) Register of works & work abstract
- 22) Library Register.
- 23) Fixed assets.
- 24) S.O.R.
- 25) Establishment Records
- 26) Payments
- 27) Record regarding Bank reconciliation with bank.
- 28) Monthly Accounts.

CHECK LIST FOR CONDUCT OF AUDIT IN DRDA & BLOCK OFFICES

- 1) Verification of vouchers like payment, Receipt, J.V. etc.
- 2) The Auditor should check all kinds of Registers which including J.V. Register, fixed Register, Bank Guarantee Register, T.D.S. register, other deductions Register and stock register.
- 3) Special care should be taken while checking the Cash book, Bank Book and General ledger.
- 4) Scrutiny of ledger should be done.
- 5) Checking of Subsidiary Registers of advances, Deposits etc.
- 6) Checking of Cash and Bank Contra transactions.
- 7) The auditors should check the Bank reconciliation statement of DRDA Offices and Block offices. They also ensure that whether the bank reconciliation statement has been drawn up and the outdated cheques are obtained back and entries reversed.
- 8) The posting of ledger should be verified.
- 9) Checking of Trial balances & groupings"
- 10) Checking of finalization of J.V.
- 11) The Auditors required to scrutinize the Accounts maintained by manually or on Tally & other Software and to see the correctness of errors of accounting principles.
- 12) The compliance of earlier audit report should be verified by the C.A. firm conducting the Current audit. A verification report to this effect should be attached with the current audit report.
- 13) The balance confirmation certificates to be checked with reference to third parties, Banks, Debtors advances etc.
- 14) While filling the Income Tax returns, he shall have to check the deduction of Payments of T.D.S. and other details which reflected in the Books of accounts.
- 15) The Auditors should exercise check in regard to the deductions of Professional Tax, GPF He should also ensure that all the statutory and other deductions required to be made from bills are correctly made and accounted for.
- 16) The Auditor should check all the monthly Accounts submitted to DRDA and the same transactions are correctly complied with the books of accounts natured maintained by the Office.
- 17) The Auditor should check the maintenance of records, vouchers, registers, Ledgers, cash-Bank Books, J.V. Registers and also other computerized accounting Records.
 1. Checking of all statutory deductions made from the bills and also ensure the same are deposited correctly into appropriate authorities within the time limit prescribed.
 2. Unnecessary keening of unutilized fund in the Banks
 3. Check the submission of Bank statements, reconciliation Statement, Vouchers, imp account received from the Block offices as well as PIAS.
- 18) Physical verification of cash, stock, stores, etc.

19) The closing Balances are struck at the end of the month and the auditor should check the Balance of imprest, temporary advance etc and it should not exceed the current limit.

Terms and Conditions

A. General Conditions

A-1 Bid Procedure

The services of Chartered Accountant Firm should be availed through GeM portal as per G.R dated 03-02-2021 of Industry and Mines Department. Government of Gujarat.

Or

1. The whole process of tendering can be cancelled without giving any prior notice or information by Chairman & District Development Officer (DDO) of concerned district.
2. The evaluation of the tender will be as per the pre decided norms mentioned herewith. (Annexure-V)
3. Any undue influence of any type may disqualify the bidder and the bid will be outright rejected.
5. The documents as per annexure-VI are to be uploaded (Gem Bid) with the Technical Bid for scrutiny of the proposal. Proposals without necessary document may be rejected.

A-2 Eligibility Conditions

1. The auditor who is executing Pre-Audit of a particular district will not be qualified for the Statutory Audit for that particular district.
2. For this agreement CA Partnership firms or Individual C.A. will be considered eligible which have the registered offices in Gujarat, duly recorded in the records of the Institute of CAs and which have a gross receipt of professional fees Rs 10.00 lacs p.a. for the last three years. (Total of last three years fees must be RS. 30.00 lakhs)

A-3 Miscellaneous

1. In case of operational difficulties, Chairman DRDA may take steps to remove such difficulties without materially altering the scope of work or terms and conditions.

B. Taxes and Duties

1. All the applicable taxes will be deducted from the payments.

C. Commencement, Completion Modification and Termination of Contract

1. The contract can be terminated from either side, at any time after giving a one month notice to the concerned without mentioning any reason. When the C A request for termination of contract, CA firm will be responsible to pay difference of price of new CA firm.
2. The contract can be terminated from client side at any stage without any notice at the time of occurrence of the events mentioned in 'I' Penalties -1, 2 & 3 of this document.

3. The contract period in this document is initially for **ONE (1)** year, on satisfactory performance of CA firm it can be extended for next year as per Chairman DRDAs , discretion, maximum limit of contract under this tender is **THREE(3)** year.

D Payments to the Auditors

1. The payment of fees will be made annually only after completing the Audit work and as per the time schedule given below.

Sr. No.	Period	Last Date	Cost of Penalty as per tender cost
1.	All Scheme wise Report	30th June	Nil
2.	After 30th June	30th September	10%
3.	After 30th September	31st December	20%
4.	After 31st December		100%

The Audit Report submitted after 31st December will not be accepted and Auditor will be terminated from the work of the DRDA as well as his name will be removed from the panel of CA for the year as proposed by the DDO and deem fit by the CRD

2. The Chartered Accountant firm should quote the rates only for the first year. In case of continuation of work in the second year the Chartered Accountant's fee shall be raised by 5% of the fees paid in the previous year.

E. Obligations of Auditor

1. The auditor cannot assign this contract, or sub contract it, or any portion of it, to any other C. A/ CA firm.
2. The auditor shall remain present in coordination/ review meetings, and make presentations as and when called and no additional fees shall be paid for that.

F Confidentiality

1. The auditor/ their sub-consultants/ partners/ personnel of Audit firm shall not, disclose any proprietary or confidential information relating to the project, DRDA's business operations without written authority of Chairman DRDA.
2. All reports and other documents submitted by auditor shall become and remain the property of the DRDA's. After expiry of this contract the Auditor shall not use documents and reports of DRDA work under taken by him without written approval of Chairman DRDA. And shall submit detail inventory to concern DRDA.
3. The auditor has to undertake that all knowledge and information not within the public domain which may be acquired during the execution of the of the assignment shall be, for all time and for all purpose, regarded as strictly confidential and held in confidence, and shall not be directly disclosed to any person whatsoever, except with the prior written permission from the DRDA.

G. Obligation of the DRDA

1. DRDA will provide office space including furniture, fixture, electricity, computer system, printer and accessories on sharing basis for Auditor.
2. DRDA will provide relevant guidelines, orders, resolutions GRS etc. bills, vouchers and any other relevant records for verification of audit.

H. Settlement of Disputes

1. Chairman & District Development Officer is final authority for settlement of disputes , under this contract
2. The auditor dissatisfied with the decision of the Chairman & District Development Officer concern may appeal to the Additional Commissioner, Rural Development Gandhinagar and the decision of the Additional Commissioner, Rural development will be final.
3. This Contract will have legal jurisdiction within Kachchh-Bhuj district court.

L Penalties

1. In the event of gross negligence, irregularity, laxity or misconduct on the part of the auditors personnel, the auditor's contract may be terminated and the C.A.firm may get black listed as proposed by DDO and at the discretion of the Commissioner Rural Development which shall be communicated to all the Government Departments and the Institute of Chartered Accountants for debarring such firm from any assignment or any Government work. In such a case the CA of the C.A. firm shall be severally and/or jointly direct responsible.
2. The violation of any of the terms will invoke penalty. It will be the responsibility of the auditor to carry out fast, prompt, accurate and correct audit. Failure to do so leading to either undue delay, or laxity or failure to check irregularity in payments will make the CA firm liable for being removed from the contract by the DDO/CRD after issuing 15 days notice as well as disciplinary action including C.A.firm may get black listed The decision of the CRD will be final.
3. The work shall be completed within the time frame or else penalty will be charged as mentioned in the para D In case of non-performance as directed payment will be made after deducting certain percentage of amount in proportionate of the

All the terms & conditions are acceptable to me and agreed

Date:

Seal of Office/ firm Proprietor:

Sign

Name & Designation

Format for Technical proposal
A Technical proposal for Statutory Audit

1. Name of the Firm:
2. Registered address:
3. Address of Branch Offices:(a)

(b)

(c)

4. P.F.Registration No. of the firm :
5. Professional Tax Registration No :
- 6-A Details of CA as partners or paid CA (Kindly attach PT/PF return for last three year)

Sr No.	Name	Designation	Qualification	Age	Date of Joining

6-B Details of other Staff

Sr No.	Name	Designation	Qualification	Age	Date of Joining

6.Total turnover (as per B/S attached-audited/unaudited)

Year	Turnover (Rs)	Proffit
2022-23		
2023-24		
2024-25		

7. Experience General _____Years (From the date of Registration of Firm)
8. Experience of Government Audit _____Years
- 9 . List of Government clients (Last 3 years)

Name of the Institution	Year of Audit	fees Received for AuditWork

(Work orders for each should be attached serially; Special Audit or Investigation Audit will not be considered).Certificates

I/we undersigned hereby certify that all the information mentioned above is true and correct

Date:

sesl of Office/firm proprietor:

Sign:

Name & Designation:

Selection Procedure Minimum Eligibility for Evaluation

A. Technical Proposal will be processed on the basis of following criteria

a. Details of CA(Partner and Paid CA employees) **35 Marks**

No. of CA	Marks
5 to 7	10
8 to 10	20
11 to 13	30
14 and above	35

b. Total Turn Over (Average of last three years) **20 marks**

Turn over in Lakh Rs.	Marks
50 to 60	5
Above 60 to below 70	10
Above 70	20

c. Year of Experience **25 Marks**

No. of Years	Marks
8 to 10	5
Above 10 to 15	10
Above 15 to 20	15
More than 20	25

Experience of Government Audit (Last 3 Years) **20 Marks**

no of years	Fee	Marks
10 to 15	200000	5
above 15 to 20	400000	10
above 20	600000	20

Marks required of technical eligibility 60 marks

Average Turnover of last three year will be considered for the purpose of turnover of the firm.

Financial offers of all technically eligible proposals shall be taken into consideration. In the case

of two or more firms offering identical financial proposals, the Chairman shall be entitled to offer

the assignment to the firm having higher technical score.

List of Documents to be attached with the Technical Bid

1. A copy of Format for Technical Proposal (Annexure III)
2. A copy of Partnership DEED.
3. A copy of letter from C.A. Institute mentioning Registration No. and details of Partners&paid CA employees
4. Copy of Audited Balance Sheets for the last three years.**(FY.2022-23,2023-24,2024-25)**
5. A Copy of Professional Tax Return of the Firm for the Last Three Years.**(FY.2022-23,2023-24,2024-25)**
6. A Copy of Professional Tax Return of the employees/consultants for the last three years**(FY.2022-23,2023-24,2024-25)**
7. A Copy of Provident Fund Return of the Firm for the Last Three Years.**(FY.2022-23,2023-24,2024-25)**
8. Copies of List of Government work done during last three years along with the copies of work orders and fees**(FY.2022-23,2023-24,2024-25)**
9. A Copy of list of Clients of General Experience of last three year. **(FY.2022-23,2023-24,2024-25)**
- 10.A Copy of GST return for the last three year**(FY.2022-23,2023-24,2024-25)**
- 11.Declaration of Firm Not Blacklisted by any Central/State Government/Agency of Central/State Government and Public Sector Undertaking/any Regulatory Authorities in India.

*** All Documents shall be self attested**

Details of DRDA

<u>1.</u>	Name of DRDA	<u>District Rural Development Agency</u>
<u>2.</u>	Address of DRDA	<u>1st Floor, Seva Sadan, Mundrda Road, Bhuj- Kachchh</u>
<u>3.</u>	<u>Telephone No.</u>	<u>02832-231324</u>
<u>4.</u>	<u>Fax No.</u>	<u>02832-231342</u>
<u>5.</u>	<u>Email id.</u>	<u>drdahisabi.2014@gmail.com</u>
<u>6</u>	<u>No.of Talukas</u>	<u>10</u>
<u>7</u>	No. of Project implementing Agencies	<u>16</u>
<u>8</u>	No. of Watershed Committee	<u>56</u>
<u>9</u>	No. of Scheme operated	<u>35</u>

(Rupees in Lakh)

Name of Schemes		Grant received in Year		Total Expenditure in the Year	
Running Scheme		(Last two years)		(Last two years)	
		2022-23	2023-24	2022-23	2023-24
1	DRDA-ADM	133.35	196	90.02	72.36
2	BLA MEHKAM	165	219	193.46	218.35
3	MGNREGA	4774.39	2153.17	4774.39	2153.17
4	MAMP	0	177.6	0	247.60
5	DEMO FEEDING.	0	0	0	0
6	MMAW	0	0	0	0
7	RSETI	0	0	0	0
8	BPL UID	0	0	1.11	0
9	PMAY	2112.95	2564.47	2112.95	2564.47
10	SBM-G	642	0	417.88	0
11	NIRMAL GUJARAT	30.6	22.09	23.99	19.60
12	IAY STATE	0	0	0.00053	0
13	EBR	0	0	1.59263	0
	NARSS	0	0	0.00118	0

	GOKUL GRAM	0	0	0.12493	0.19
14	BATHROOM BANDHKAM SAHAY	48.9	0	0	17.10
15	MISSION MANGLAM	00	0	0	0
16	MGNREGA AGWANWADI	0	0	0	0
17	SPMRM	368.87	96.79	300.32	96.79
18	NREGA SOCIAL AUDIT	2.36	0.25	2.48	0
	MANREGA 100%	0	0	708.62	53.16
19	MUKHYAMANTRI AAVAS PROTSAHAK YOJANA	246.6	0	0	0
20	MGNREGA CONVERGENCE	29	0	68.40	39.14
21	MGNREGA DMF	345.85	212.08	307.49	153.75

Financial Detail: No of Vouchers

	3 years Average (Approx.)
DRDA level	1100
Taluka level	10000
DWDU	200
Watershed Committees	1100
Total	12600

Director
DRDA Kachchh