



# RAJASTHAN GRAMEEN AAJEEVIKA VIKAS PARISHAD

(Third Floor, B- Block, Udyog Bhawan, Tilak Marg, Jaipur, Phone No. 2388644, 2227416)

File No. F.3(16)RD/RGAVP/2016/Part -1/4643

Date:- 18/6/2024

## NOTICE INVITING BID

Rajasthan Grameen Aajeevika Vikas Parishad (RGAVP) intends to appoint a Chartered Accountant Firm (called External Auditor) for external audit of Project Financial Statements of the Rajasthan Grameen Aajeevika Vikas Parishad, which includes NRLM, NRETP, SVEP, MKSP-IFC, RSETI and other projects being implemented by RGAVP of Financial years 2023-24. Single Stage - Two envelop unconditional Bids are invited for the as follows: -

Name of Work	To appoint a Chartered Accountant firm for the work of External Audit for the audit of the accounts of financial years FY 2023-24	
Estimated cost	Rs. 2,40,000/- (Inclusive of all taxes)	
Earnest Money	Rs. 4800/- (Refundable)	
Cost of Bid document	Rs. 500/-	
Publish Date	18.06.2024	-
Last Date & Time of Bid submission	27.06.2024	01:00 PM
Date & Time for opening of Technical Bid	27.06.2024	03:00 PM
Date & Time for opening of Financial Bid	Subsequent to technical Bid opening	
Websites for downloading tender document and subsequent clarification/ modification, if any	<a href="https://sppp.rajasthan.gov.in">https://sppp.rajasthan.gov.in</a> <a href="http://www.rajeevika.rajasthan.gov.in">www.rajeevika.rajasthan.gov.in</a>	
Bid Validity	90 Days	

Bids are invited from Chartered Accountant firms for taking up the role on the External Auditor.

**Project Director (Admin)**  
**RGAVP**

**Copy to: -**

1. PS to State Mission Director, RGAVP.
2. Financial Advisor, RGAVP.
3. State Project Manager (Admin/Finance/Procurement), RGAVP.
4. Guard File.

**Project Director (Admin)**  
**RGAVP**

**Signature valid**

RajKaj Ref  
8111786



Digitally signed by A. Kumar Arya  
Designation: Project Director  
Date: 2024.06.18 10:05 IST  
Reason: Approved



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## INSTRUCTIONS TO BIDDERS

1. Bidders shall submit their EOI offline in a sealed envelope, containing 2 covers- 1 for Technical and 1 for financial, clearly marked "Expression of Interest for External Auditor Technical and Financial" respectively.
2. Conditional Bid and casual letters sent by the bidders will not be accepted.
3. The Bid Security @ 2% (Rs. 4800/-) of estimated value of subject matter of procurement shall be in the form of Demand Draft (D.D.) in the favour of "State Rural Livelihood Mission" payable at Jaipur. Bid Security shall be refundable or adjustable in performance security if any.
4. The Bid cost Rs. 500/- (Non – refundable) should be in the form of D.D. in the name of "State Rural Livelihood Mission" payable at Jaipur.
5. Demand Draft (D.D.) for Bid Security and Bid document fee should be submitted along with Technical Proposal.
6. Before submit the EOI, it should be ensured that all the Bid papers including conditions of contract are signed & page marking by the bidder.
7. The RGAVP reserves right to cancel any one or all Bids without assigning any reason to the Bidders or anyone else.
8. The Bidder, who has been selected as a successful bidder shall execute necessary agreement for the services on depositing the required amount of performance security and on execution of the agreement, such bidder is eligible for award of contract.
9. Performance security will be 5% of the total amount of contract value.

10. **Penalty clause:**

**Failure to work as per the contract agreement**

The Agency shall provide the services as per the Terms of Reference (ToR). Delay in performance, non-performance or unsatisfactory performance of any service enlisted in terms and conditions of this tender to it will be termed as default on the part of the agency.

**I. Liquidated Damages:**

In case of any default of Agency, viz. not providing services as per the agreed time lines. RGAVP shall have the right to impose penalties as Liquidated Damages @ Rs.200 per day/subject to a maximum of 5% of contract amount, which may be in addition to penalty as defined at (II) below.



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### II. **Penalty for significant deficiencies in services:**

In case of significant deficiencies in services causing adverse effect on the work or on the reputation of the RGAVP, whole or part of the performance security deposit will be confiscated, in addition to Liquidated Damages as defined in (I) above. Other penal action including debarring for a specified period/black listing may also be taken. RGAVP also reserves the right to raise justifiable claims in the event of breach of contract or deficiency in service by the RGAVP.

### 11. **Minimum eligibility criteria is as under:-**

- a) CA Firm is empanelled with the C&AG in the panel of audit firms eligible for *major audits*. (**C&AG empanelment Letter attach**).
- b) CA Firm is Independent of the Entity (RGAVP) to be audited and no disciplinary orders have been issued by the PCOAB/ICAI against CA Firms Member.
- c) CA Firm should have at least 3 years relevant experience in *audit of financial statements or internal audit* of Projects financed by bilateral or multilateral agencies; or Agencies implementing government projects; or Public sector undertaking during past 5 years period. (**Attach Work order**)
- d) HO/Branch office of the Firm Should be in Jaipur. (**Must attach Signed constitution certificate**)
- e) Average turnover of preceding 3 years should not be less than 5 lakhs. (**Attach Audited Financial Statements of preceding 3 years ending 31 March 2024**)

12. **Technical Evaluation:** The technical Bids will be evaluated by the Procurement Committee. Bids not satisfying the minimum eligibility criteria will be rejected. The method of evaluation of technical bid will follow the procedure given in *Annexure-IX* (Evaluation criteria). The minimum qualifying marks in Technical bid is equal & more than 70% (70 Marks).

13. **Financial Evaluation:** The Financial Bid will be opened only those qualified bidders, who scored equal or more than 70% marks in technical evaluation and lowest rate/amount bidder (L1) will be selected.

14. The duration for the completion of the audit work will be as per the terms and conditions mentioned in the work order.

### 15. **Duration of Assignment:**

The services of the Firm would be initially required for a period of one year starting from (as per work order) and may be extended after assessing the pace

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of implementation, the project's needs and performance of the Auditor as per RTPP Rules 2013.

16. Other terms & conditions shall applicable as per enclosed bid document.

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### Terms of Reference (TOR)

**For Appointment of A Chartered Accountant firm for external audit of Project Financial Statements of the Rajasthan Grameen Aajeevika Vikas Parishad, which includes NRLM, NRETP, SVEP, MKSP-IFC, RSETI and other projects being implemented by RGAVP of Financial years 2023-2024.**

#### **Background:**

Rajasthan Grameen Aajeevika Vikash Parishad (RGVAP) is an autonomous society formed by the Government of Rajasthan under the administrative control of Department of Rural development. The society is registered under Society Registration Act, 1958 and mandated to implement all rural livelihoods programs associated with SHG based institutional architecture. The Society aims at creating financially sustainable and effective institutional platforms of the rural poor, enabling them to increase household income through sustainable livelihood enhancements and improved access to financial and selected public services and to build their capacities to deal with the rapidly changing external socio-economic and political world. Presently, the society is implementing the National Rural Livelihood Mission (NRLM), National Rural Economic Transformation project (NRETP), SVEP, RSETI Mahila Kisan Sashaktikaran Pariyojana-IFC (MKSP-IFC) assisted by MoRD, Government of India and The World Bank.

The projects mentioned above also follows similar approach of rural poverty alleviation i.e. through building institutions of the poor viz. SHGs(Self Help Groups), CDOs(Cluster Development Organization) and Area Federations. The mission would cover the entire State of Rajasthan.

RGAVP desires to appoint an independent firm of Chartered Accountants as External Auditors to conduct the audit of the project including audit of the Project Financial Statements under the following Terms of Reference.

#### **OBJECTIVES**

1. The essence of GOI/NMMU audit policy is to ensure that the Bank receives adequate independent, professional audit assurance that the proceeds of the Central Assistance and State Government meeting shared (NRETP – credit to GOI but in the same from RGAVP through state were used for the purposes intended, that the PFS are free from material misstatement, and the terms of the legal agreements were complied with in all material respects.
2. The key objectives of the Project external audit are to obtain a professional opinion from independent auditors whether -
  - a) The PFS give a true and fair view of the financial position of the Project at the end of the period under audit examination, and of the sources and applications (including expenditure) of project funds for that period;

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- b) The Project funds were utilized for the purposes for which they were provided;
  - c) Expenditures are eligible for financing under the Project legal agreements and these were exclusively financed through the Project funds and no other sources of funds have been received by Project for incurring these expenditures;
  - d) Expenditure reported in the Interim Unaudited Financial Reports (IUFRR) are in agreement with the books of account and the IUFRRs can be relied upon to support applications for withdrawal of Credit, and adequate documentation has been maintained to support these claims;
  - e) Procurement has been carried by project in line with the agreed procedures as detailed in the Project legal agreements and the Procurement Manual; and
  - f) The Project has an adequate internal control system (including its continuing implementation and effectiveness) and adheres to the provisions of the project legal agreements, the Financial Management, Procurement and Operations Manual in all material aspects.
3. The Project accounts (books of accounts) provide the basis for preparation of the PFS and are established to reflect the financial transactions in respect of the project as maintained by the project implementing agency, RGAVP at the State Project Management Unit (SPMU), District Project Management Units (DPMU) and Cluster Level Federation (CLF).

### AUDITING STANDARDS

4. The audit will be carried out in accordance with the Standards of Auditing promulgated by the Institute of Chartered Accountants of India (ICAI). The auditor should accordingly consider materiality when planning and performing the audit to reduce risk to an acceptable level that is consistent with the objectives of the audit. While the primary responsibility for the prevention and detection of fraud and error or ensuring that the project funds are used for purposes as required in the legal agreements, rests with both those charged with governance and the management of an entity, in planning and performing the audit procedures and evaluating and reporting the results thereof to reduce audit risk to an acceptably low level, the auditor should consider the risks of material misstatements in the financial statements resulting from fraud and error, as required by

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Standard on Auditing 240: The Auditor's Responsibilities to consider Fraud and Error in an Audit of Financial Statements issued by the ICAI

### SCOPE AND COVERAGE OF THE AUDIT

5. The audit will cover all the Project sources and applications of funds at the following auditable units for the Project Preparation facility, Retroactive period and financial years 2023-2024
  - a) The State Project Management Unit (SPMU) at Jaipur;
  - b) District Project Management Units (DPMU) - every district of Rajasthan;
  - c) The Cluster Level Federation (CLF) attached to the DPMUs; and
  - d) A sample of Village organization (VO) at each of the project districts<sup>1</sup>.
6. Expenditure is incurred against various activities in the Annual Action Plan & Budget (AAP&B) from funds released by the Government of Rajasthan and the NMMU covering the Project cost. A quarterly Interim Unaudited Financial Report (IUFRR) based on actual amounts spent under various interventions is sent to Government of India and to the World Bank.

The auditor is required to exercise such tests of accounting records, internal checks and control and other necessary audit of the accounts as per general principles and standard of audits of the Institute of Chartered Accountant of India (ICAI). In conducting the Audit, attention should be given to the following:

- (a) All funds have been used in accordance with the condition of the relevant financial norms and financial regulations with due attention to economy and efficiency, and only for the purpose for which the financing was provided
- (b) Generally accepted accounting principles are followed by all accounting centers under NRLM/NRETP in a consistent manner.
- (c) Goods, works and services financed have been procured in accordance with relevant provisions of the procurement procedure prescribed for the purpose. Proper documents, namely, purchase orders, tender documents, invoices, vouchers, receipts, pay bills, TA bills etc. are maintained and linked to the transactions and retained till the end of the Project.

<sup>1</sup> The sample size would be determined by the auditor based on his professional judgement and risk assessment so as to get an understanding of the working of the VOs and compliance with the FM Manual/COM. For this purpose, the auditors are expected to also review the observations in the internal audit reports.



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- (d) All necessary supporting documents, records and accounts have been kept in respect of all Project transactions reported through the IUFRR. Clear linkages exist between the books of accounts and reports presented to the Government of Rajasthan and the NMMU.
- (e) The expenditures claimed through IUFRRs are eligible within the legal agreements and the extent to which the IUFRRs can be relied upon as a basis for reimbursement. Where ineligible expenditures are identified as having been included in withdrawal applications and reimbursed against, these should be specifically reported by the auditor.
- (f) Expenditure incurred under All Schemes is strictly in accordance with the financial norms or any other clarifications issued from time to time. Expenditure is incurred with reference to the approved AAP&B including re-appropriation duly approved by the competent authority.
- (g) An assessment of the adequacy of the Project financial management systems, including internal controls. This would include aspects such as adequacy and effectiveness of accounting, financial and operational controls, and any need for revision; level of compliance with established policies, plans and procedures; reliability of accounting systems, data and financial reports; physical verification and reconciliation procedures; methods of remedying weak control or creating controls in areas in where they are lacking.
- (h) The external auditors will Assess the project internal Control for the year. The auditor will check of internal Control including the quality of the Control and mechanisms in place. (this should be covered in the Management Letter).
- (i) Reconciliation of all Bank Statements and accounts is regularly carried out on a monthly basis and old outstanding entries/unusual entries are reviewed and followed up.
- (j) Status of audit compliance of previous audit objections raised, if any.
- (k) **Specific points with regard to the audit of grants provided to community level organizations (CLF/VO):** The Auditors will apply the following procedures during their audit of the DPMU. Specific confirmation of following these procedures, along with the observations, will be made by the Auditors in the Management Letter, including providing the list of CLF/VOs selected in the sample review. The sample size would be determined by the auditor based on his

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professional judgement and risk assessment so as to get an understanding of the working of the CLF/VOs and compliance with the FM Manual/COM. It is suggested that the Auditors develop a checklist.

Select a representative sample of subproject expenditures/grants and carry out the following detailed tests:

### At the DPMU

- (a) Review that the CLF/VO to whom project funds have been provided were duly constituted as provided in the PIP;
- (b) Review that the advances to CLF/VO were made by the DPMU against approved Livelihood Plan after due diligence of compliance with the eligibility criteria by the DPMU, and sufficient documentation exists to support this assessment;
- (c) Review that the subsequent tranches were made by the DPMU in accordance with the procedure detailed in the PIP including verification of the achievement of the milestone (include physical verification), and sufficient documentation exists to support this assessment;
- (d) Determine the efficacy of the system of reporting end use of funds by the CLF/VO and their review and verification by the DPMU. Are sufficient details available to provide reasonable assurance on the use of project funds (grants) as per the approved livelihood plan.
- (e) Determine that the coverage of CLF/VO under Internal Audit was in accordance with the ToR and whether adequate compliance has been made in respect of the audit observations.

### At the CLF/VO

As part of the procedures to determine if funds were used for intended purposes, the auditors should perform end-use reviews based on the control risk assessment. For this purpose, the auditors will visit a sample of the CLF/VO in ALL DPMUs and review that the CLF/VO have -

- (a) Maintained adequate books/records to account for the receipt of grants and the expenditure made; that grants released by the DPMU matched with the receipt at the CLF/VO.

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- (b) Reconciled their bank accounts and attended to the old outstanding entries (if any);
- (c) Followed the community procurement procedures prescribed, and adequate controls were in place over the qualities and quantities received.
- (d) Review goods and works procured to determine whether they exist or were used for their intended purposes in accordance with the terms of funding agreement, and whether control procedures exist and have been placed in operation to adequately safeguard them. End-use reviews may include site visits to verify their existence or whether used for their intended purposes in accordance with the objectives of the project. Questionable items must be quantified and reported.

### AUDITED PROJECT FINANCIAL STATEMENTS

7. The responsibility for the preparation of financial statements, including selection and application of accounting policies, is that of RGAVP. The PFS should be signed both by RGAVP's authorized signatories and a Partner of the Audit Firm. The audited Project Financial Statements should include:
  - (a) A **Balance Sheet** showing accumulated funds of the Project, Bank Balances other Assets of the Project and Liabilities, if any, as at the close of the financial year under audit.
  - (b) An **Income and Expenditure Account** containing summary of income and expenditure shown as per the project component/sub-component both for the current fiscal year and cumulative to date.
  - (c) A **Receipts and Payments Account** for the year under audit and cumulative till date.
  - (d) **Quarterly IUFRRs** submitted during the period under audit.
  - (e) **Accounting Policies** applied in preparation of the PFS and **Notes on Account** explaining, wherever necessary, the project transactions.
  - (f) **Management Assertion:** Management should sign the project financial statements and provide a written acknowledgement of its responsibility for the preparation and fair presentation of the financial statements and an assertion that project funds have been expended in accordance with



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the intended purposes as reflected in the financial statements. An example of a Management Assertion Letter is enclosed as Annex A.

### **STATEMENTS OF EXPENDITURES AND FINANCIAL MANAGEMENT REPORTS**

In addition to the audit of the PFS, the auditor is required to audit all Financial Management Reports (IUFMRs) for withdrawal applications made 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.

### **AUDIT REPORT**

8. The **Annual Audit Report** on the PFS will be in the form recommended by the Standards on Auditing of the ICAI, including a primary opinion on whether the PFS show a true and fair view. In addition, the auditor will provide opinion on the matters specified in para 7 above. Those standards require a clear written expression of opinion on whether the financial statements give a true and fair view. An unqualified opinion will indicate the auditor's satisfaction in all material respects that the financial statements give a true and fair view, they have been prepared using consistently applied generally accepted accounting principles, comply with the relevant project's legal documents and adequate disclosure of all material matters have been made. When a qualified opinion, adverse opinion or disclaimer of opinion or reservation of opinion on any matter is made due to limitation of scope or disagreement with management etc., the audit report should clearly state the reasons thereof (preferably in a separate paragraph) and, as far as practicable, quantify the effect on the financial position.

The auditor should submit the audit report to the Governing Board/Executive Committee (as applicable) of the Society well in advance who will take further action to have two copies of the Audited Project Financial Statements and the audit report forwarded to Government of Rajasthan and World Bank within six months from the close of the financial year. The Auditor is required to discuss the report with concerned DPM/SPM/unit head and get signed by concerned DPM/Manger (fin.) etc.



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### MANAGEMENT LETTER

9. In addition to the audit report, the auditor will prepare a "Management Letter" and submit it along with the Audit Report. The Management Letter will elaborate the findings of the audit and contain recommendations for improvements in internal control and other matters coming to the attention of the auditor during the audit examination. The Management Letter would include matters such as the following:
- (a) Comments and observations on the accounting records, systems, and internal controls that were examined during the course of the audit;
  - (b) Specific deficiencies and areas of weakness in systems and internal controls and make recommendations for their improvement;
  - (c) Degree of compliance of each of the financial covenants of the financing agreement and give comments, if any, on internal and external matters affecting such compliance;
  - (d) Elaboration of the audit qualifications, if any, made in the audit report;
  - (e) Major observations (systemic and recurrent) arising out of the internal audit reports and the status of their compliance;
  - (f) Details of the sample review of the CLF/VO, including the methodology, and the results of the audit;
  - (g) Details of findings of any investigations/internal audit/other audit into matters where there is suspected fraud (of any amount) or irregularity or a material failure of internal controls;
  - (h) Adequacy of compliance with previous audit findings/recommendations in the Audit Report/Management Letter and status of any issues which remain to be addressed and any issues which recurred;
  - (i) Communicate matters that have come to the attention during the audit which might have a significant impact on the implementation of the Project; and
  - (j) Any other matters that the auditor considers pertinent.
10. The Management Letter should contain an Executive Summary including a table of observations and audit recommendations along with response of the Management and a timeline for completing the action recommended. Also, provide a list of auditable units, including sample of USs, covered during the audit in the Management Letter.

### GENERAL

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11. The FA NRLM/NRETP and Other Schemes will be the Nodal Officer for the purpose of conducting the audit. The auditor should be given access to any information relevant for the purposes of conducting the audit. This would normally include all legal documents, correspondence, and any other information associated with the project and deemed necessary by the auditor. The information made available to the auditor should include, but not be limited to, copies of the Legal Agreements, Project Implementation Plan, Procurement Manual and Financial Management Handbook. It is highly desirable that the auditor become familiar with other policy documents, such as OP/BP 10.02, the Bank's internal guidelines on Financial Management that include financial reporting and auditing requirements and NMMU/World Bank procurement guidelines for projects financed by the NMMU/World Bank. The auditor should also be familiar with the NMMU/Bank's Disbursement Manual. All documents will be provided by the Project to the auditor.

### **Annexure:-**

1. Format of Management Assertion letter
2. Sample Audit Report—Unqualified Opinion

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## Format of a Management Assertion Letter – Annex A

(Project's Letterhead)

(To Auditor)

(Date)

This representation letter is provided in connection with your audit of the Project Financial Statements of the NRLM/NRETP and Other Schemes under Credit No. \_\_\_\_\_ (the Project) for the year ended on \_\_\_\_\_ for the purpose of expressing an opinion as to whether the financial statements give a true and fair view of the financial position of the Project as of ..... and of the sources and uses of funds for the year then ended. We acknowledge our responsibility for the fair presentation of the financial statements in accordance with the basis of accounting followed by the RGAVP, and we confirm, to the best of our knowledge and belief, the following representations made to you during your audit:

- The project financial statements are free of material misstatements, including omissions.
- Assets shown on the project balance sheet exist, are owned by the project, and are used solely for project purposes.
- Project funds have been used for the purposes for which they were provided.
- Project expenditures are eligible for financing under the Credit agreement.
- There have been no irregularities involving management or employees who have a significant role in internal control or that could have a material effect on the project financial statements.
- The Management has taken proper and sufficient care for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;
- Procurement has been done as per the agreed procedures.
- We have made available to you all books of account and supporting documentation relating to the project.
- We have made available to you all procurement documents relating to the project.
- All complaints received and subsequent correspondence thereof have been made available.
- The project has complied with the conditions of all relevant legal agreements, including the Financing Agreement, Project Agreement, the Minutes of Negotiations, and the Financial Management and Procurement Manuals and the COM.

\_\_\_\_\_  
**Project Director**

\_\_\_\_\_  
**Financial Advisor**

Dated: \_\_\_\_\_

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**Sample Audit Report—Unqualified Opinion – Annex B**

**Auditor's Report**

Addressee<sup>2</sup>

**Report on the Project Financial Statements**

We have audited the accompanying financial statements of the \_\_\_\_\_ Project [financed under World Bank Loan No.\_\_\_\_/IDA, which comprise the Balance Sheet as of \_\_\_\_\_, and the Statement of Sources and Applications of Funds and the Reconciliation of Claims to Total Applications of Funds<sup>3</sup> for the year then ended. These statements are the responsibility of the Project's management. Our responsibility is to express an opinion on the accompanying financial statements based on our audit.

We conducted our audit in accordance with the Auditing and Assurance Standards promulgated by the Institute of Chartered Accountants of India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements give a true and fair view of the financial position of \_\_\_\_\_ project as of \_\_\_\_\_ and the sources and applications of its funds for the year then ended in accordance with accounting principles generally accepted in India.

In addition, in our opinion, (a) with respect to Interim Unaudited Financial Reports, adequate supporting documentation has been maintained to support claims to the World Bank for reimbursements of expenditures incurred; (b) all terms and conditions as laid down under the relevant financing agreements (loan agreement and project appraisal document) have been met and the legal covenants mentioned in the financing agreement have been complied with and (c) except for ineligible expenditures as detailed in the audit observations (Annex xxxx) (*delete if not applicable*), appended to this audit report expenditures are eligible for financing under the Credit Agreement. During the course of the audit, IUFRs (each application no. and amount to be indicated) and the connected documents were examined and these can be relied upon to support reimbursement under the Credit Agreement.

[Auditor's Signature]

[Auditor's Address][Date<sup>4</sup>

<sup>2</sup> The auditor's report should be addressed to the person stipulated in the underlying loan agreement as responsible for providing audited project financial statements.

<sup>3</sup> Insert titles of other required statements and schedules included in or annexed to the project financial statements, if any.

<sup>4</sup> The report should be dated as of the date to which the auditor has become aware of and considered the effects of events and transactions. This is generally the final date of fieldwork, as opposed to the date of signing the audit report.

*Handwritten initials and signature:*  
AC  
G.P.



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## Section – 1

**(EOI Format)**

Name of the Firm - .....

Address of the Firm - .....

To,  
State Mission Director  
Rajasthan Grameen Aajeevika Vikas Parishad (RGAVP)  
3<sup>rd</sup> Floor, RFC Block, Udyog Bhawan,  
Jaipur – 302005

Subject:- Submission of Bid for selection of External Auditor for the  
work of Audit for FY 2023-2024

Ref:- NIB No..... Dated .....

Dear Sir,

1. We, the undersigned Applicant, have read and examined in detail your solicitation of EOI for the purpose of appointment of agency for Selection of Chartered Accountant Firm for the work of Auditing.
2. Our Bid shall be valid for a period of 90 days from the date fixed for the bid submission deadline and it shall remain binding upon us and may be accepted at any time before the expiration of the period;
3. If our Bid is accepted, we commit to obtain a Performance Security in the amount of 5% of the total Contract Value.
4. We are not participating, as Bidder in more than one Bid for the subject matter in this bid;
5. Our firm, its affiliates or subsidiaries, for any part of the Contract have not been debarred by the State Government/Central Government or the Procuring Entity or a regulatory authority under any applicable laws;
6. We declare that we have complied with and shall continue to comply with the provisions of the Code of Integrity Conflict of Interest as specified for Bidders in the Rajasthan Transparency in Public Procurement Act, 2012, the Rajasthan Transparency in Public Procurement Rules, 2013 and this Bidding document during the procurement process and execution of the order/contract till completion of all our obligations under the contract;
7. We are submitting the documents with our bid as mentioned in Annexure- XII.

**Signature of Bidder with Seal**

*Handwritten signature and initials in blue ink.*



# RAJASTHAN GRAMEEN AAJEEVIKA VIKAS PARISHAD

(Third Floor, B- Block, Udyog Bhawan, Tilak Marg, Jaipur, Phone No. 2388644, 2227416)

## ANNEXURE – I

### STRUCTURED QUESTIONNAIRE for Appointment of Auditor Bidder information form

#### 1. General Particulars of Agency

Name of the firm	
Registered Address	
Phone No:	
Email id:	
Name of the Contact Person for this Bid	
Phone no. of the Contact Person for this Bid	
Email id of the Contact person for this Bid	
Office/ Branch offices if any in Jaipur	
Office/ Branch in Other Districts in Rajasthan if any	

#### 2. Particulars of Agency

Date of Firm's establishment	
Registration No. with ICAI	
Registration No. with C&AG	
Is the Firm empanelled on the C&AG major list of auditors	Yes/No
Registration No. with RBI (if any)	
Registration/Empanelment with other accounting & auditing bodies	

*Handwritten signatures and initials in blue ink.*



## RAJASTHAN GRAMEEN AAJEEVIKA VIKAS PARISHAD

(Third Floor, B- Block, Udyog Bhawan, Tilak Marg, Jaipur, Phone No. 2388644, 2227416)

Number of full time Partners Fellow Associate	
Number of full time qualified staff	
Number of other staff who are semi qualified/unqualified	
PAN No.	
GST No.	

### Signature of Bidder with Seal

(Name:- .....

(Designation:- .....

\*In case of authorized representative signing this document enclose copy of the Authority letter.

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# RAJASTHAN GRAMEEN AAJEEVIKA VIKAS PARISHAD

(Third Floor, B- Block, Udyog Bhawan, Tilak Marg, Jaipur, Phone No. 2388644, 2227416)

## ANNEXURE – II

### EXPERIENCE OF THE AGENCY/ORGANIZATION

#### A. Relevant Assignments -Last five years\*\*\*

Name of Dept./ Project / Agency	(1) Funded by Multilateral/ Bilateral funding agency;  (2) Agencies implementing government projects (other than above);  or (3) Public sector undertakings	Client Name	Nature of Assignment	Year of Audit/ Year of Work Done	Partner who signed the audit reports	Audit fees

\*\*\* Detail citation of work can be provided separately. Please also attach self-attested copies of the letters for the above assignments

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## RAJASTHAN GRAMEEN AAJEEVIKA VIKAS PARISHAD

(Third Floor, B- Block, Udyog Bhawan, Tilak Marg, Jaipur, Phone No. 2388644, 2227416)

### ANNEXURE – III

#### FINANCIAL CAPACITY OF THE AGENCY/FIRM

S. No.	Financial Year	Turnover from audit	Turnover form other activities	Total Turnover
1.	2021-22			
2.	2022-23			
3.	2023-24			

#### **Supporting documents:-**

1. Self attested copy certified by a Chartered Accountant firm with compliance to the Balance Sheet and Audit report.
2. Self attested copy of audited balance sheet, P&L/R&P.

**Signature of Bidder with Seal**

*[Handwritten signature and initials]*



# RAJASTHAN GRAMEEN AAJEEVIKA VIKAS PARISHAD

(Third Floor, B- Block, Udyog Bhawan, Tilak Marg, Jaipur, Phone No. 2388644, 2227416)

## ANNEXURE- IV

### Partners Brief Profile\*\*\*

Name of partner/ M. No.	Age	Associate/ Fellow	Years of post qualification experience	Qualification's	Years of experience as signing partner	Name of clients handled	Number of years Associated with the firm (post qualification)

\*\*\*Detailed CVs can be provided separately Which includes details of clients handled with nature of assignment.

### Full Time Qualified Audit Staff Brief Profile\*\*\*

Name of Staff/M. N0.	Age	Years or Experience	Qualifications	Number of year associated with the firm	Audit assignments where the staff has worked with year

\*\*\* Detail CVs can be provided separately

### Other Audit Staff Brief Profile\*\*\*

Name of Staff	Age	Years of experience	Qualifications	Number of year associated with the firm	Audit assignments where the staff has worked with year

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# RAJASTHAN GRAMEEN AAJEEVIKA VIKAS PARISHAD

(Third Floor, B- Block, Udyog Bhawan, Tilak Marg, Jaipur, Phone No. 2388644, 2227416)

## ANNEXURE- V

### Presently Professional Staffs with the Agency\*

Name of Staff/ M. No.	Age	Years of experience	Qualification	Number of years associated with the Agency	Specialization and brief nature of work done (assignment done where the staff has worked with year)

\*Including Interns (Excluding the office support staff).

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**ANNEXURE – VI**

**DESCRIPTION OF APPROACH, METHODOLOGY AND WORK PLAN FOR PERFORMING THE ASSIGNMENT/JOB**

(For small or very simple assignments the Client should omit the following text in Italic)

*[Technical approach, methodology and work plan are key components of the Technical Proposal. You are suggested to present your Technical Proposal divided into the following three chapters:*

- a) *Technical Approach and Methodology,*
- b) *Work Plan, and*
- c) *Organization and Staffing,*

a) **Technical Approach and Methodology** *In this chapter you should explain your understanding of the objectives of the assignment, approach to the services, methodology for carrying out the activities and obtaining the expected output, and the degree of detail of such output. You should highlight the problems being addressed and their importance, and explain the technical approach you would adopt to address them. You should also explain the methodologies you propose to adopt and highlight the compatibility of those methodologies with the proposed approach.*

b) **Work Plan** *In this chapter you should propose the main activities of the assignment, their content and duration, phasing and interrelations, milestones (including interim approvals by the Client), and delivery dates of the reports. The proposed work plan should be consistent with the technical approach and methodology, showing understanding of the TOR and ability to translate them into a feasible working plan. A list of the final documents, including reports, drawings, and tables to be delivered as final output, should be included here. The work plan should be consistent with the Work Schedule.*

c) **Organization and Staffing** *In this chapter you should propose the structure and composition of your team. You should list the main disciplines of the assignment, the key expert responsible, and proposed technical and support staff.]*

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# RAJASTHAN GRAMEEN AAJEEVIKA VIKAS PARISHAD

(Third Floor, B- Block, Udyog Bhawan, Tilak Marg, Jaipur, Phone No. 2388644, 2227416)

## ANNEXURE – VII

### CURRICULUM VITAE (CV) FOR PROPOSED PROFESSIONAL STAFF

1. **Proposed Position** [*only one candidate shall be nominated for each position*]: \_\_\_\_\_
2. **Name of Firm** [*Insert name of firm proposing the staff*]: \_\_\_\_\_  
\_\_\_\_\_
3. **Name of Staff** [*Insert full name*]: \_\_\_\_\_
4. **Date of Birth**: \_\_\_\_\_ **Nationality**: \_\_\_\_\_
5. **Education** [*Indicate college/university and other specialized education of staff member, giving names of institutions, degrees obtained, and dates of obtainment*]: \_\_\_\_\_  
\_\_\_\_\_
6. **Membership of Professional Associations**: \_\_\_\_\_  
\_\_\_\_\_
7. **Other Training** [*Indicate significant training since degrees under 5 - Education were obtained*]: \_\_\_\_\_  
\_\_\_\_\_
8. **Countries of Work Experience**: [*List countries where staff has worked in the last ten years*]: \_\_\_\_\_  
\_\_\_\_\_
9. **Languages** [*For each language indicate proficiency: good, fair, or poor in speaking, reading, and writing*]: \_\_\_\_\_  
\_\_\_\_\_
10. **Employment Record** [*Starting with present position, list in reverse order every employment held by staff member since graduation, giving for each employment (see format here below): dates of employment, name of employing organization, positions held.*]:

From [Year]: \_\_\_\_\_ To [Year]: \_\_\_\_\_

Employer: \_\_\_\_\_

Positions held: \_\_\_\_\_

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## RAJASTHAN GRAMEEN AAJEEVIKA VIKAS PARISHAD

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<p><b>11. Detailed Tasks Assigned</b></p> <p>[List all tasks to be performed under this assignment]</p>	<p><b>12. Work Undertaken that Best Illustrates Capability to Handle the Tasks Assigned</b></p> <p>[Among the assignments in which the staff has been involved, indicate the following information for those assignments that best illustrate staff capability to handle the tasks listed under point 11.]</p> <p>Name of assignment or project: _____</p> <p>Year: _____</p> <p>Location: _____</p> <p>Client: _____</p> <p>Main project features: _____</p> <p>Positions held: _____</p> <p>Activities performed: _____</p>
---	---

### 13. Certification:

I, the undersigned, certify that to the best of my knowledge and belief, this CV correctly describes myself, my qualifications, and my experience. I understand that any wilful misstatement described herein may lead to my disqualification or dismissal, if engaged.

\_\_\_\_\_  
[Signature of staff member or authorized representative of the staff] Date: \_\_\_\_\_  
Day/Month/Year

Full name of authorized representative: \_\_\_\_\_

*Handwritten signature/initials in blue ink.*



## RAJASTHAN GRAMEEN AAJEEVIKA VIKAS PARISHAD

(Third Floor, B- Block, Udyog Bhawan, Tilak Marg, Jaipur, Phone No. 2388644, 2227416)

### ANNEXURE – VIII

#### Declaration

Date.....

#### To whom so ever it may be concern

I/We hereby solemnly take oath that I/We am/are authorized signatory in the firms/ Agency/ Institute/ Company and hereby declare that "Our firms/ Agency/ Institute/ Company do not face any sanction or any pending disciplinary action from any authority against our firms/ Agency/ Institute/ Company or partners." Further, it is also certified that our firm has not been blacklisted by any government or CAG or any other donor/partner organization in past and our firm does not face any sanction or any pending disciplinary action from PCAOB or ICAI against our firms or partners

In case of any further changes which effect of this declaration at a later date; we would inform the project accordingly.

Authorized Signatory

(With seal)

*Handwritten initials and marks in blue ink.*



# RAJASTHAN GRAMEEN AAJEEVIKA VIKAS PARISHAD

(Third Floor, B- Block, Udyog Bhawan, Tilak Marg, Jaipur, Phone No. 2388644, 2227416)

## ANNEXURE – IX

### Criteria for short listing of agency

S. No.	Criteria	Max. Marks*
1	Age of the Agency	20
2	Financial Turnover of the agency for the last 3 Financial Year	20
3	Experience of having successfully completed similar Services during last 5 years.	20
4	Association of qualified full-time staff Experience (being CAs or technically qualified staff relevant to the Audit Work)	15
5	Presence in the city where project headquarters are located	10
6	Description of Approach, Methodology and Work Plan for Performing the Assignment (Detail in Annexure VI)	15
	<b>TOTAL</b>	<b>100</b>

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# RAJASTHAN GRAMEEN AAJEEVIKA VIKAS PARISHAD

(Third Floor, B- Block, Udyog Bhawan, Tilak Marg, Jaipur, Phone No. 2388644, 2227416)

## Description of Criteria for Technical Bid evaluation

S. No.	Criteria	Yardstick	Max. Marks*	Reference/source
1	Age of the Agency	1.0 point for each year of existence (when above minimum 10 yrs) Example: 9 Years = 0, 10 Years = 0, 11 Years = 11	20	Date of the Constitution of the firm constitution certificate issued by ICAI
2	Financial Turnover of the agency for the last 3 Financial Year	(a) <b>10.0 Points</b> for average turnover between 5 lacs – 9.99 lacs in last three FY; (b) <b>15.0 Points</b> for average turnover between 10 lacs – 19.99 lacs in last three FY; (c) <b>20.0 Points</b> for average turnover equal or above Rs. 20.00 Lakhs	20	Audited Balance Sheet and information provided in application
3	Experience of having successfully completed similar Services during last 5 years.	(a) Three similar completed works/services costing not less than the amount equal to 40% of the estimated cost 2.4 Lakh ; or (b) Two similar completed works/services costing not less than the amount equal to 50% of the estimated cost 2.4 Lakh; or (c) One similar completed work/services costing not less than the amount equal to 80% of the estimated cost 2.4 Lakh	20	Work completion certificate or successful refund of SD/PG order copy
4	Association of qualified full-time staff Experience (being CAs or technically qualified staff relevant to the Audit)	3 points for each Partner with PQE of 5 years or more with the firm;  3 points for each full-time staff with PQE of 5 years or more with the firm;  1 point for each full-time staff with PQE of 1 year or more with the firm	15	List of the partners and Full-time staff with date of joining with qualification and number of years of PQE (Post Qualifying Experience) with the firm.
5	Presence in the city where project headquarters are located	10 points if the head office of the applicant firm is located in Rajasthan Headquarters;	10	Details are provided in the application



## RAJASTHAN GRAMEEN AAJEEVIKA VIKAS PARISHAD

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		5 points if the branch office of the applicant firm is located in the Rajasthan		
6	Description of Approach, Methodology and Work Plan for Performing the Assignment (Detail given as Annexure VI)	a) Max. 05 points for Approach; b) Max. 05 points for Methodology c) Max. 05 points for work plan for performing the Assignment	15	Information as provided in application
<b>TOTAL MARKS</b>			100	

\*Minimum qualifying marks is 70% (Percentage).

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## RAJASTHAN GRAMEEN AAJEEVIKA VIKAS PARISHAD

(Third Floor, B- Block, Udyog Bhawan, Tilak Marg, Jaipur, Phone No. 2388644, 2227416)

### ANNEXURE – X

#### Format of Agreement

This AGREEMENT (hereinafter called the “Contract”) is made the \_\_\_\_\_ [day] day of the month of \_\_\_\_\_ [month], \_\_\_\_\_ [year], between, on the one hand, **Rajasthan Grameen Aajeevika Vikas Parishad, Jaipur** (hereinafter called the “Client”) and, on the other hand, \_\_\_\_\_ (hereinafter called the “Consultant”).

#### WHEREAS

- a) The Client has requires the Consultant to provide Services of External Auditor as defined in this Contract (hereinafter called the “Services”);
- b) the Consultant, having represented to the Client that it has the required professional skills, and personnel and technical resources, has agreed to provide the Services on the terms and conditions set forth in this Contract;
- c) the Client has received a credit from the Government of India/International Development Association (hereinafter called the “Association”) towards the cost of the Services and intends to apply a portion of the proceeds of this credit to eligible payments under this Contract, it being understood (i) that payments by the Association will be made only at the request of the Client and upon approval by the Association, (ii) that such payments will be subject, in all respects, to the terms and conditions of the agreement providing for the credit, and (iii) that no party other than the Client shall derive any rights from the agreement providing for the credit or have any claim to the credit proceeds;

#### **NOW THEREFORE the parties hereto hereby agree as follows:**

1. The following documents attached hereto shall be deemed to form an integral part of this Contract:
  - (i) The NIB document no. F.3(16) RD/RGAVP/2016/Part -1 ..... Dated..... in its entirety along with all its Annexure, Appendices, etc.
  - (ii) Addendum and/or Corrigendum to the NIB document.
  - (iii) The letter of Award issued by the Corporation in favour of the Agency.
  - (iv) General Conditions of the Contract (GCC)
  - (v) The bid submitted by the Agency pursuant to this NIB.
  - (vi) The General Conditions of Contract;

*[Handwritten signatures and initials in blue ink]*



## RAJASTHAN GRAMEEN AAJEEVIKA VIKAS PARISHAD

(Third Floor, B- Block, Udyog Bhawan, Tilak Marg, Jaipur, Phone No. 2388644, 2227416)

### 2. Duration of Contract:

The services of the Firm would be initially required for a period of two year starting from (Date to be decided) and may be extended after assessing the pace of implementation, the project's needs and performance of the Auditor for further one year on same terms.

### 3. The mutual rights and obligations of the Client and the Consultant shall be as set forth in the above documents, and in particular:

- a) The Consultant shall provide the services as per the Scope of Work as specified in the NIB document and shall fulfil its obligations towards the Client specified therein conformity with the time schedule stated therein. Further, the Consultant shall perform the services and carry out its obligations hereunder with all due diligence, efficiency and economy, in accordance with generally accepted professional techniques and practices, and shall observe sound management practices, and employ appropriate advanced technology and safe and effective equipment and methods. The Consultant shall always act, in respect of any matter relating to this Contract or to the Services, as a faithful Contractor to the Client, and shall at all times support and safeguard the Client's legitimate interests in any dealings with Third Parties; and
- b) The Client will make payments to the Consultant in accordance with the letter of Award.

### 4. Penalty clause:

#### Failure to work as per the contract

The Consultant shall provide the services as per the Terms of Reference (ToR). Delay in performance, non-performance or unsatisfactory performance of any service enlisted in terms and conditions of this tender to it will be termed as default on the part of the agency.

#### a) Liquidated Damages:

- i. In case of any default of Agency, viz. not providing services as per the agreed time lines. Client shall have the right to impose penalties as Liquidated Damages @ Rs.200 per day/subject to a maximum of 5% of contract amount, which may be in addition to penalty as defined at (II) below.

#### b) Penalty for significant deficiencies in services:

- i. In case of significant deficiencies in services causing adverse effect on the work or on the reputation of the Client, whole or part of the performance security deposit will be confiscated, in addition to Liquidated Damages as defined in (I) above. Other penal action including debaring for a specified period/black listing may also be taken. Client also reserves the right to raise justifiable claims in the event of breach of contract or deficiency in service by the Client.

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## RAJASTHAN GRAMEEN AAJEEVIKA VIKAS PARISHAD

(Third Floor, B- Block, Udyog Bhawan, Tilak Marg, Jaipur, Phone No. 2388644, 2227416)

IN WITNESS WHEREOF, the Parties hereto have caused this Contract to be signed in their respective names as of the day and year first above written.

For and on behalf of *Rajasthan Grameen Aajeevika Vikas Parishad (RGAVP)*

Financial Advisor, RGAVP  
[Authorized Representative]

For and on behalf of [name of Consultant]

\_\_\_\_\_  
[Authorized Representative]

[Note: If the Consultant consists of more than one entity, all these entities should appear as signatories, e.g., in the following manner:]

Witness:

3. Name and Address
4. Name and Address

**Note:** This agreement should be executed on non-judicial stamped paper, stamped in accordance with the Stamps Act.

*[Handwritten signatures in blue ink]*



# RAJASTHAN GRAMEEN AAJEEVIKA VIKAS PARISHAD

(Third Floor, B- Block, Udyog Bhawan, Tilak Marg, Jaipur, Phone No. 2388644, 2227416)

## ANNEXURE – XI

### Check list of attached documents with Technical Bid

Sr. N	Documents	Attached Yes/No	Page No.
1	Copy of Firm's registration		
2	Copy of GST registration		
3	Copy of PAN registration		
4	Copy of registration with ICAI		
5	Copy of registration with RBI		
6	Copy of registration with C&AG		
7	Copy of registration/empanelment with other accounting & auditing bodies		
8	Annexure – I (Bid information form)		
9	Annexure - II (Experience of Agency/organization)		
10	Annexure - III (Financial capacity of the Agency)		
11	Annexure - IV (Details of Partners, full time staff, other Audit Staff with agency)		
12	Annexure - V (Presently professional staff with the agency)		
13	Annexure - VI (Description of Approach, Methodology & Work Plan)		
14	Annexure - VII (CVs of proposed professional staff)		
15	Annexure – VIII (Declaration)		

*Handwritten initials and marks in blue ink.*



## RAJASTHAN GRAMEEN AAJEEVIKA VIKAS PARISHAD

(Third Floor, B- Block, Udyog Bhawan, Tilak Marg, Jaipur, Phone No. 2388644, 2227416)

### Annexure A : Compliance with the Code of Integrity and No Conflict of Interest

Any person participating in a procurement process shall -

- (a) not offer any bribe, reward or gift or any material benefit either directly or indirectly in exchange for an unfair advantage in procurement process or to otherwise influence the procurement process;
- (b) not misrepresent or omit that misleads or attempts to mislead so as to obtain a financial or other benefit or avoid an obligation;
- (c) not indulge in any collusion, Bid rigging or anti-competitive behavior to impair the transparency, fairness and progress of the procurement process;
- (d) not misuse any information shared between the procuring Entity and the Bidders with an intent to gain unfair advantage in the procurement process;
- (e) not indulge in any coercion including impairing or harming or threatening to do the same, directly or indirectly, to any party or to its property to influence the procurement process;
- (f) not obstruct any investigation or audit of a procurement process;
- (g) disclose conflict of interest, if any; and
- (h) disclose any previous transgressions with any Entity in India or any other country during the last three years or any debarment by any other procuring entity.

#### Conflict of Interest:-

The Bidder participating in a bidding process must not have a Conflict of Interest.

A Conflict of Interest is considered to be a situation in which a party has interests that could improperly influence that party's performance of official duties or responsibilities, contractual obligations, or compliance with applicable laws and regulations.

- i. A Bidder may be considered to be in Conflict of Interest with one or more parties in a bidding process if, including but not limited to:
  - a. have controlling partners/ shareholders in common; or
  - b. receive or have received any direct or indirect subsidy from any of them; or
  - c. have the same legal representative for purposes of the Bid; or
  - d. have a relationship with each other, directly or through common third parties, that puts them in a position to have access to information about or influence on the Bid of another Bidder, or influence the decisions of the Procuring Entity regarding the bidding process; or
  - e. the Bidder participates in more than one Bid in a bidding process. Participation by a Bidder in more than one Bid will result in the disqualification of all Bids in which the Bidder is involved. However, this does not limit the inclusion of the same subcontractor, not otherwise participating as a Bidder, in more than one Bid; or
  - f. the Bidder or any of its affiliates participated as a consultant in the preparation of the design or technical specifications of the Goods, Works or Services that are the subject of the Bid; or
  - g. Bidder or any of its affiliates has been hired (or is proposed to be hired) by the Procuring Entity as engineer-in-charge/ consultant for the contract.

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## RAJASTHAN GRAMEEN AAJEEVIKA VIKAS PARISHAD

(Third Floor, B- Block, Udyog Bhawan, Tilak Marg, Jaipur, Phone No. 2388644, 2227416)

### Annexure B : Declaration by the Bidder regarding Qualifications

#### Declaration by the Bidder

In relation to my/our Bid submitted to ..... for procurement of ..... in response to their Notice Inviting Bids No..... Dated..... I/we hereby declare under Section 7 of Rajasthan Transparency in Public Procurement Act, 2012, that:

1. I/we possess the necessary professional, technical, financial and managerial resources and competence required by the Bidding Document issued by the Procuring Entity;
2. I/we have fulfilled my/our obligation to pay such of the taxes payable to the Union and the State Government or any local authority as specified in the Bidding Document;
3. I/we are not insolvent, in receivership, bankrupt or being wound up, not have my/our affairs administered by a court or a judicial officer, not have my/our business activities suspended and not the subject of legal proceedings for any of the foregoing reasons;
4. I/we do not have, and our directors and officers not have, been convicted of any criminal offence related to my/our professional conduct or the making of false statements or misrepresentations as to my/our qualifications to enter into a procurement contract within a period of three years preceding the commencement of this procurement process, or not have been otherwise disqualified pursuant to debarment proceedings;
5. I/we do not have a conflict of interest as specified in the Act, Rules and the Bidding Document, which materially affects fair competition;

Date:  
Place:

Signature of bidder  
Name :  
Designation:  
Address:

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*Handwritten signatures and initials in blue ink.*



## RAJASTHAN GRAMEEN AAJEEVIKA VIKAS PARISHAD

(Third Floor, B- Block, Udyog Bhawan, Tilak Marg, Jaipur, Phone No. 2388644, 2227416)

### Annexure C : Grievance Redressal during Procurement Process

The designation and address of the First Appellate Authority is \_\_\_\_\_

The designation and address of the Second Appellate Authority is \_\_\_\_\_

#### (1) Filing an appeal

If any Bidder or prospective bidder is aggrieved that any decision, action or omission of the Procuring Entity is in contravention to the provisions of the Act or the Rules or the Guidelines issued thereunder, he may file an appeal to First Appellate Authority, as specified in the Bidding Document within a period of ten days from the date of such decision or action, omission, as the case may be, clearly giving the specific ground or grounds on which he feels aggrieved:

Provided that after the declaration of a Bidder as successful the appeal may be filed only by a Bidder who has participated in procurement proceedings:

Provided further that in case a Procuring Entity evaluates the Technical Bids before the opening of the Financial Bids, an appeal related to the matter of Financial Bids may be filed only by a Bidder whose Technical Bid is found to be acceptable.

- (2) The officer to whom an appeal is filed under para (1) shall deal with the appeal as expeditiously as possible and shall endeavour to dispose it of within thirty days from the date of the appeal.
- (3) If the officer designated under para (1) fails to dispose of the appeal filed within the period specified in para (2), or if the Bidder or prospective bidder or the Procuring Entity is aggrieved by the order passed by the First Appellate Authority, the Bidder or prospective bidder or the Procuring Entity, as the case may be, may file a second appeal to Second Appellate Authority specified in the Bidding Document in this behalf within fifteen days from the expiry of the period specified in para (2) or of the date of receipt of the order passed by the First Appellate Authority, as the case may be.

#### (4) Appeal not to lie in certain cases

No appeal shall lie against any decision of the Procuring Entity relating to the following matters, namely:-

- (a) determination of need of procurement;
- (b) provisions limiting participation of Bidders in the Bid process;
- (c) the decision of whether or not to enter into negotiations;
- (d) cancellation of a procurement process;
- (e) applicability of the provisions of confidentiality.

#### (5) Form of Appeal

- (a) An appeal under para (1) or (3) above shall be in the annexed Form along with as many copies as there are respondents in the appeal.
- (b) Every appeal shall be accompanied by an order appealed against, if any, affidavit verifying the facts stated in the appeal and proof of payment of fee.

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*[Handwritten signatures and initials in blue ink]*



## RAJASTHAN GRAMEEN AAJEEVIKA VIKAS PARISHAD

(Third Floor, B- Block, Udyog Bhawan, Tilak Marg, Jaipur, Phone No. 2388644, 2227416)

(c) Every appeal may be presented to First Appellate Authority or Second Appellate Authority, as the case may be, in person or through registered post or authorised representative.

### (6) Fee for filing appeal

- (a) Fee for first appeal shall be rupees two thousand five hundred and for second appeal shall be rupees ten thousand, which shall be non-refundable.
- (b) The fee shall be paid in the form of bank demand draft or banker's cheque of a Scheduled Bank in India payable in the name of Appellate Authority concerned.

### (7) Procedure for disposal of appeal

- (a) The First Appellate Authority or Second Appellate Authority, as the case may be, upon filing of appeal, shall issue notice accompanied by copy of appeal, affidavit and documents, if any, to the respondents and fix date of hearing.
- (b) On the date fixed for hearing, the First Appellate Authority or Second Appellate Authority, as the case may be, shall,-
- hear all the parties to appeal present before him; and
  - peruse or inspect documents, relevant records or copies thereof relating to the matter.
- (c) After hearing the parties, perusal or inspection of documents and relevant records or copies thereof relating to the matter, the Appellate Authority concerned shall pass an order in writing and provide the copy of order to the parties to appeal free of cost.
- (d) The order passed under sub-clause (c) above shall also be placed on the State Public Procurement Portal.

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# RAJASTHAN GRAMEEN AAJEEVIKA VIKAS PARISHAD

(Third Floor, B- Block, Udyog Bhawan, Tilak Marg, Jaipur, Phone No. 2388644, 2227416)

FORM No. 1  
[See rule 83]

## Memorandum of Appeal under the Rajasthan Transparency in Public Procurement Act, 2012

Appeal No ..... of .....

Before the ..... (First / Second Appellate Authority)

### 1. Particulars of appellant:

(i) Name of the appellant:

(ii) Official address, if any:

(iii) Residential address:

### 2. Name and address of the respondent(s):

(i)

(ii)

(iii)

3. Number and date of the order appealed against and name and designation of the officer / authority who passed the order (enclose copy), or a statement of a decision, action or omission of the Procuring Entity in contravention to the provisions of the Act by which the appellant is aggrieved:

4. If the Appellant proposes to be represented by a representative, the name and postal address of the representative:

### 5. Number of affidavits and documents enclosed with the appeal:

6. .... Grounds of appeal:

.....  
.....  
..... (Supported by an affidavit)

7. .... Prayer:

.....  
.....

Place .....

Date .....

Appellant's Signature

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*(Handwritten signatures and initials in blue ink)*



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### Annexure D : Additional Conditions of Contract

#### 1. Correction of arithmetical errors

Provided that a Financial Bid is substantially responsive, the Procuring Entity will correct arithmetical errors during evaluation of Financial Bids on the following basis:

- i. if there is a discrepancy between the unit price and the total price that is obtained by multiplying the unit price and quantity, the unit price shall prevail and the total price shall be corrected, unless in the opinion of the Procuring Entity there is an obvious misplacement of the decimal point in the unit price, in which case the total price as quoted shall govern and the unit price shall be corrected;
- ii. if there is an error in a total corresponding to the addition or subtraction of subtotals, the subtotals shall prevail and the total shall be corrected; and
- iii. if there is a discrepancy between words and figures, the amount in words shall prevail, unless the amount expressed in words is related to an arithmetic error, in which case the amount in figures shall prevail subject to (i) and (ii) above.

If the Bidder that submitted the lowest evaluated Bid does not accept the correction of errors, its Bid shall be disqualified and its Bid Security shall be forfeited or its Bid Securing Declaration shall be executed.

#### 2. Procuring Entity's Right to Vary Quantities

(i) At the time of award of contract, the quantity of Goods, works or services originally specified in the Bidding Document may be increased or decreased by a specified percentage, but such increase or decrease shall not exceed twenty percent, of the quantity specified in the Bidding Document. It shall be without any change in the unit prices or other terms and conditions of the Bid and the conditions of contract.

(ii) If the Procuring Entity does not procure any subject matter of procurement or procures less than the quantity specified in the Bidding Document due to change in circumstances, the Bidder shall not be entitled for any claim or compensation except otherwise provided in the Conditions of Contract.

(iii) In case of procurement of Goods or services, additional quantity may be procured by placing a repeat order on the rates and conditions of the original order. However, the additional quantity shall not be more than 25% of the value of Goods of the original contract and shall be within one month from the date of expiry of last supply. If the Supplier fails to do so, the Procuring Entity shall be free to arrange for the balance supply by limited Bidding or otherwise and the extra cost incurred shall be recovered from the Supplier.

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### 3. Dividing quantities among more than one Bidder at the time of award (In case of procurement of Goods)

As a general rule all the quantities of the subject matter of procurement shall be procured from the Bidder, whose Bid is accepted. However, when it is considered that the quantity of the subject matter of procurement to be procured is very large and it may not be in the capacity of the Bidder, whose Bid is accepted, to deliver the entire quantity or when it is considered that the subject matter of procurement to be procured is of critical and vital nature, in such cases, the quantity may be divided between the Bidder, whose Bid is accepted and the second lowest Bidder or even more Bidders in that order, in a fair, transparent and equitable manner at the rates of the Bidder, whose Bid is accepted.

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## Financial Bid

To,  
State Mission Director,  
Rajasthan Grameen Aajeevika Vikas Parishad,  
Udyog Bhawan, Jaipur.

Dear Sir/Ma'am,

We, the undersigned, offer to provide the consulting services for [*Insert title of assignment*] in accordance with your Expression of Interest (EOI) dated [*Insert Date*] and our Technical Proposal. Our attached Financial Proposal is for the sum of [*Insert amount(s) in words and figures*]. This amount is exclusive of the local taxes, which shall be identified during negotiations and shall be added to the above amount.

S. No.	Description	Rate for one* year (in rupees inclusive all taxes and duty)
1.	Rate for the work of External Audit	

\*Bidders financial rate is to be quoted **on per annum** in rupees inclusive all taxes and duty..

(In Words)

.....

Authorized Signatory \_\_\_\_\_

Name \_\_\_\_\_

Designation \_\_\_\_\_

Date \_\_\_\_\_

Seal of Agency/Firm/Company

*[Handwritten signature]*