

## बिड दस्तावेज़ / Bid Document

बिड विवरण/Bid Details	
बिड बंद होने की तारीख/समय /Bid End Date/Time	08-09-2025 15:00:00
बिड खुलने की तारीख/समय /Bid Opening Date/Time	08-09-2025 15:30:00
बिड पेशकश वैधता (बंद होने की तारीख से)/Bid Offer Validity (From End Date)	60 (Days)
मंत्रालय/राज्य का नाम/Ministry/State Name	Chhattisgarh
विभाग का नाम/Department Name	Panchayat And Rural Development Department Chhattisgarh
संगठन का नाम/Organisation Name	N/a
कार्यालय का नाम/Office Name	Pradhan Mantri Awaas Yojna Gramin
वस्तु श्रेणी /Item Category	Financial Advisory Services - Onsite; Empanelment of Chartered Accountants Firm for the Audit and Accounting Work of Pradhan Mantri Awaas Yojana Gramin for the Financial Year 2024-25 to 2026-27, As Per Bid Document
अनुबंध अवधि /Contract Period	2 Year(s) 1 Month(s)
बिडर का न्यूनतम औसत वार्षिक टर्नओवर (3 वर्षों का) /Minimum Average Annual Turnover of the bidder (For 3 Years)	100 Lakh (s)
उन्हीं/समान सेवा के लिए अपेक्षित विगत अनुभव के वर्ष/Years of Past Experience Required for same/similar service	5 Year (s)
एमएसएमई के लिए अनुभव के वर्षों और टर्नओवर से छूट प्रदान की गई है/MSE Exemption for Years of Experience and Turnover	No
स्टार्टअप के लिए अनुभव के वर्षों और टर्नओवर से छूट प्रदान की गई है /Startup Exemption for Years of Experience and Turnover	No
विक्रेता से मांगे गए दस्तावेज़/Document required from seller	Experience Criteria,Bidder Turnover,Certificate (Requested in ATC),Additional Doc 1 (Requested in ATC),Additional Doc 2 (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

**बिड विवरण/Bid Details**

क्या आप निविदाकारों द्वारा अपलोड किए गए दस्तावेजों को निविदा में भाग लेने वाले सभी निविदाकारों को दिखाना चाहते हैं? संदर्भ मेन् है/Do you want to show documents uploaded by bidders to all bidders participated in bid?	Yes (Documents submitted as part of a clarification or representation during the tender/bid process will also be displayed to other participated bidders after log in)
बिड लगाने की समय-सीमा बढ़ाने के लिए आवश्यक न्यूनतम सहभागी विक्रेताओं की संख्या। / Minimum number of bids required to disable automatic bid extension	1
दिनों की संख्या, जिनके लिए बिड लगाने की समय-सीमा बढ़ाई जाएगी। / Number of days for which Bid would be auto-extended	7
बिड से रिवर्स नीलामी सक्रिय किया/Bid to RA enabled	No
बिड का प्रकार/Type of Bid	Two Packet Bid
तकनीकी मूल्यांकन के दौरान तकनीकी स्पष्टीकरण हेतु अनुमत समय /Time allowed for Technical Clarifications during technical evaluation	2 Days
मूल्यांकन पद्धति/Evaluation Method	Total value wise evaluation
मूल्य दर्शाने वाला वित्तीय दस्तावेज ब्रेकअप आवश्यक है / Financial Document Indicating Price Breakup Required	Yes

**ईएमडी विवरण/EMD Detail**

एडवाइजरी बैंक/Advisory Bank	IDBI Bank
ईएमडी राशि/EMD Amount	269224

**ईपीबीजी विवरण /ePBG Detail**

एडवाइजरी बैंक/Advisory Bank	IDBI Bank
ईपीबीजी प्रतिशत (%) /ePBG Percentage(%)	3.00
ईपीबीजी की आवश्यक अवधि (माह) /Duration of ePBG required (Months).	30

(a). जेम की शर्तों के अनुसार ईएमडी छूट के इच्छुक बिडर को संबंधित केटेगरी के लिए बिड के साथ वैध समर्थित दस्तावेज प्रस्तुत करने है। एमएसई केटेगरी के अंतर्गत केवल वस्तुओं के लिए विनिर्माता तथा सेवाओं के लिए सेवा प्रदाता ईएमडी से छूट के पात्र हैं। व्यापारियों को इस नीति के दायरे से बाहर रखा गया है।/EMD EXEMPTION: The bidder seeking EMD exemption, must submit the valid supporting document for the relevant category as per GeM GTC with the bid. Under MSE category, only manufacturers for goods and Service Providers for Services are eligible for exemption from EMD. Traders are excluded from the purview of this Policy.

(b).ईएमडी और संपादन जमानत राशि, जहां यह लागू होती है, लाभार्थी के पक्ष में होनी चाहिए। / EMD & Performance security should be in favour of Beneficiary, wherever it is applicable.

**लाभार्थी /Beneficiary :**

Director  
Directorate, Pradhan Mantri Awaas Yojana Gramin First floor, Vikas Bhawan, Sector -19, Nawa Raipur, Atal Nagar, Chhattisgarh  
(Director, Pradhan Mantri Awaas Yojana-gramin)

**विभाजन/Splitting**

बोली विभाजन लागू नहीं किया गया/Bid splitting not applied.

**एमआईआई अनुपालन/MII Compliance**

एमआईआई अनुपालन/MII Compliance	Yes
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1. 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.  
2. 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.  
3. 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.

**अतिरिक्त योग्यता /आवश्यक डेटा/Additional Qualification/Data Required**

**Scope of work to be uploaded by buyer:**[1754476902.pdf](https://www.pmc.gov.in/attachment/data/file/1754476902.pdf)

**This Bid is based on Quality & Cost Based Selection (QCBS) . The technical qualification parameters are :-**

Parameter Name	Max Marks	Cutoff Marks	Qualification Methodology Document
As Per Bid Document	100	47.5	<a href="#">View File</a>

**Total Minimum Qualifying Marks for Technical Score: 47.5**

**QCBS Weightage(Technical:Financial):70:30**

**Interview Venue:**Directorate, Pradhan Mantri Awaas Yojana Gramin  
First floor, Vikas Bhawan, Sector -19,  
Nawa Raipur, Atal Nagar, Chhattisgarh  
Phone: 0771-2512388, Email-rd.pmaycg@gamil.com

**Presentation Venue:** Directorate, Pradhan Mantri Awaas Yojana Gramin  
First floor, Vikas Bhawan, Sector -19,  
Nawa Raipur, Atal Nagar, Chhattisgarh  
Phone: 0771-2512388, Email-rd.pmaycg@gamil.com

**Pre Bid Detail(s)**

मूल्य भिन्नता खंड दस्तावेज़/Pre-Bid Date and Time	प्री-बिड स्थान/Pre-Bid Venue
13-08-2025 15:00:00	Directorate, Pradhan Mantri Awaas Yojana Gramin First floor, Vikas Bhawan, Sector -19, Nawa Raipur, Atal Nagar, Chhattisgarh Phone: 0771-2512388, Email-rd.pmaycg@gamil.com

**Financial Advisory Services - Onsite; Empanelment Of Chartered Accountants Firm For The Audit And Accounting Work Of Pradhan Mantri Awaas Yojana Gramin For The Financial Year 2024-25 To 2026-27, As Per Bid Document ( 1 )**

**तकनीकी विशिष्टियाँ /Technical Specifications**

विवरण/ Specification	मूल्य/ Values
<b>कोर / Core</b>	
Deployment Location	Onsite
Category of financial advisory service	Empanelment of Chartered Accountants Firm for the Audit and Accounting Work of Pradhan Mantri Awaas Yojana Gramin for the Financial Year 2024-25 to 2026-27, As Per Bid Document
Sub-category of Financial Advisory Services	, As Per Bid Document
Financial Advisory Reports	Yes
Frequency of Progress Report	Fortnightly
Type of Professional/Resources required	Chartered accountant , , As Per Bid Document
Qualification of Professional/Resources required	CA , , As Per Bid Document
Certification of Professional/Resources required	As Per Bid Document
Total Experience of Professionals / Resources (In years)	As Per Bid Document
<b>एडऑन /Addon(s)</b>	
Post Financial Advisory Support	NA

## अतिरिक्त विशिष्टि दस्तावेज /Additional Specification Documents

### परेषिती/रिपोर्टिंग अधिकारी /Consignees/Reporting Officer and Quantity

क्र.सं./S.N o.	परेषिती/रिपोर्टिंग अधिकारी /Consignee Reporting/Officer	पता/Address	संसाधनों की मात्रा / To be set as 1	अतिरिक्त आवश्यकता /Additional Requirement
1	Anand Raj Soni	492001,First floor , HOD building ,Naya raipur	1	N/A

### क्रेता द्वारा जोड़ी गई बिड की विशेष शर्तें/Buyer Added Bid Specific Terms and Conditions

#### 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.](#)

### अस्वीकरण/Disclaimer

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. 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.
16. 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 [सामान्य नियम और शर्तें/General Terms and Conditions](#), 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 सामान्य नियम और शर्तें/General Terms and Conditions is contradicted by the conditions stipulated in Service Level Agreement, then it will over ride the conditions in the General Terms and Conditions.

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 कार्रवाई का आधार होगा।/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.

---धन्यवाद/Thank You---

**Directorate, Pradhan Mantri Awaas Yojana Gramin**  
**First floor, Vikas Bhawan, Sector -19,**  
**Nawa Raipur, Atal Nagar, Chhattisgarh**  
Phone: [0771-2512388](tel:0771-2512388), Email: [rd.pmaycg@gamil.com](mailto:rd.pmaycg@gamil.com)

**E-Bid for Empanelment of Chartered Accountants Firm for the**  
**Audit/Accounting Work of Pradhan Mantri Awaas Yojna Gramin.**

The Pradhan Mantri Awaas Yojana-Gramin scheme run by the Department, of Panchayat and Rural Development, Government of Chhattisgarh. PMAY-G has its office at Vikas Bhawan, First Floor, Nawa Raipur, Chhattisgarh, Pin Code – 492002.

Awaas Yojana invites E-Bid via GEM portal from firms of Chartered Accountants for the Financial Year 2024-25 to 2026-27.

To be eligible, the firm should have its Head or Branch Office in Chhattisgarh and possess minimum 05 years' experience in carrying out Audit Work /Accounting Work of Government scheme/Programmes etc. The firm should empanel by the CAG India and Firm is eligible for inclusion in the panel for Major Audit for the Financial Year 2024-25 as per CAG India.

The bidding process will follow a two-bid system, comprising a Technical Bid and a Financial Bid submitted separately through the GEM portal. In the first stage, only the Technical Bids of the participating firms will be evaluated. Subsequently, only those firms that qualify in the Technical Bid evaluation will have their Financial Bids opened and assessed. Interested and eligible firms are requested to submit all required documents, credentials, and information via the GEM portal by **08/09/2025 up to 3:00 PM**. Late submissions or incomplete bids will not be considered.

The interested Chartered Accountant Firms are required to enclose photocopies of the following documents (self-attested): -

1. Certificate of practice
2. PAN Card of Firm
3. CAG empanel Certificate of Firm for Financial Year 2024-25 & Firm is eligible for inclusion in the panel for Major Audit in the Financial Year 2024-25 certificate as per CAG India.
4. ICAI Constitution Certificate of CA Firm as on 01.01.2025,
5. Member card of Chhattisgarh based Partner,
6. Latest IT return filed by firm.
7. GST registration certificate.
8. Documents in support of financial turnover of the firm.
9. Undertaking to be furnished by the Firm that there are no legal suit/criminal cases pending against the Firm and its partners or having not been convicted on earlier grounds or moral turpitude or for violation of laws in force.

All entries in the Application form should be legible and filled clearly. If the space for furnishing information is insufficient, a separate sheet duly signed by the authorized signatory may be attached.

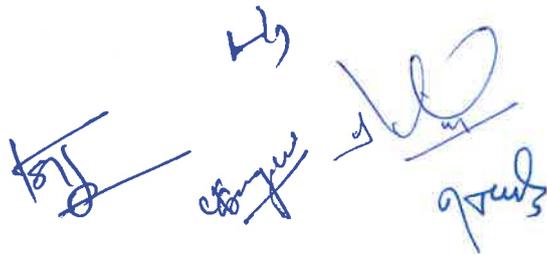
The competent authority of PMAY-G reserves the right to annul any or all application without assigning any reason.



## APPLICATION FORM

**Details of Chartered Accountant firm for Empanelment for Audit/Accounting Work of Awaas yojana or it's Nodal Agency Accounts for the financial year 2024-25 to 2026-27:**

S. No.	Particulars	Details
1	Name of the firm	
2	Address of the Registered/Head Office	
3	Telephone no. and E-mail address	
4	ICAI Registration No. with Region Name and Code No.	
5	Date of constitution of the firm	
6	PAN No. of the firm	
7	Date since when the firm has a full time FCA	
8	Number of Full-Time Partners as on 1-1-2025 or latest (Details to be provided in "Annex-A")	
9	Number of Branches in Chhattisgarh (Details to be provided in "Annex-B")	
10	Whether the firm is engaged in any Statutory/Internal/Concurrent Audit State Government/ Central Govt. (incl. Schemes/ Programmes) in last Five Financial Year (If yes, details may be given "Annex-C").	
11	Average Turnover of the Firm (last three financial years 2021-22 to 2023-24)	



## **Evaluation of Technical Bid:**

The Technical Bids will be evaluated as per the following criteria:

### **1) Basic Eligibility Criteria:**

Interested Chartered Accountant Firms with the Following Prerequisites may apply for Empanelment-

<b>S.No.</b>	<b>Criteria</b>	<b>Supporting Documents to be Furnished</b>
1	The Firm Must have been register with the Institute of Chartered Accountants of India (ICAI) for at least five years as on 1 <sup>st</sup> Jan 2025 and should have at least 5 years of auditing/accounting experience on that date.	Copy of Constitution Certificate from ICAI as on 01.01.25 and work order for auditing/accounting experience.
2	The firm must have empaneled with the office of the Comptroller and auditor General of India as date for F.Y. 2024-25 and Firm is eligible for inclusion in the panel for Major Audit in the Financial Year 2024-25 as per CAG India.	Copy of CAG Empanelment and Firm is eligible for inclusion in the panel for Major Audit in the Financial Year 2024-25 as per CAG India. (Acknowledgement copy not acceptable)
3	The Firm Should have Full Time 5 Partners, out of which, 3 Partners should be FCA and at-least 1 FCA Partners should be Chhattisgarh based from last five years.	Constitution Certificate from ICAI as on 01.01.25 or Latest and Member Card of Chhattisgarh Based Partners.
4	The firm must have undertaken at least 5 (Five) Assignment in Central /state Govt. program/ scheme in last Five years and Fees should not less than Rs. 100000/- per assignment.	Copies of appointment letter.
5	The firm should have at least an average turnover of Rs. 100 lakhs in the last 3 years 2021-22, 2022-23 & 2023-24.	Attach copies of audited balance sheet and P & L Accounts Of the last Three years i.e., 2021-22, 2022-23 & 2023-24 and Turnover Certificate certified by CA.
6	The firm must have Head office or branch office in Chhattisgarh from last 5 years	Constitution certificate and Firm Card of ICAI as on 01.01.25 or latest.

- Any firm not qualifying these minimum criteria need not apply. As their proposal shall be summarily rejected.
- Supporting Documents for Eligibility Criteria: The firm must submit the required supporting documents to establish the minimum eligibility criteria.
- The firm should not be blacklisted by ICAI /Centrally Sponsored Projects /PSUs / Government Company in respect of any assignment or behavior. (Self -attested Declaration to be given in this regard by the authorized person of the firm on Rs. 100/- Stamp Paper).



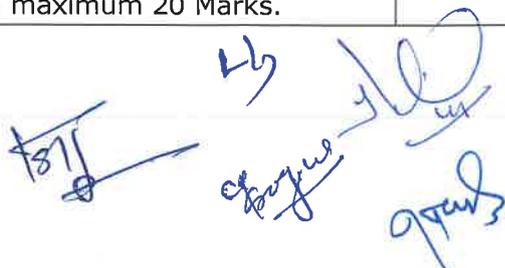
## **2) Guidelines for submitting the Proposals:**

The firm should submit all documents separately and should be mentioned "Empanelment of CA Firm for the Audit/Accounting Work of PMAY-G for F.Y. 2024-25, 2025-26 & 2026-27".

## **3) Technical Evaluation:**

Eligibility criterion of the firms shall be based on the various criterions as given in the table below. The technical proposal evaluation shall be based on the following parameters.

<b>S.No.</b>	<b>Criteria</b>	<b>Minimum Requirement</b>	<b>Maximum Marks</b>	<b>Supporting documents to be furnished in Proof of claim</b>
<b>1.</b>	<b><u>No. of Full Time Partners</u></b> FCA Partners-4 Marks for each partner ACA Partners-2 marks for each partner  (Partners should be full Time Associated with firm- from at-least Two years)	Minimum Five Partners and 3 Should be FCA as on 01.01.25.	20	ICAI Firm Constitution Certificate as on 01.01.25. & Member Card of Chhattisgarh Based Partners.
<b>2.</b>	<b><u>Years of existence of the firm</u></b> 5 Years to 10 Years = 5 Marks More than 10 Years to 20 Years = 7 Marks More than 20 Years = 10 Marks	Minimum Existence in Five Years.	10	ICAI Firm Constitution Certificate as on 01.01.25.
<b>3.</b>	<b><u>Experience in Audit/Accounting of Central/State Govt. any program / any scheme in Panchayat department in last Five Financial years</u></b> 2 Marks for each Assignment/ Appointment/ Reappointment letter Subject to Maximum 10 Marks. (Minimum Fees Should be at least Rs. 1 Lakhs Per assignment/ workorder for Marking Purpose)	No, Minimum requirement, but considering for Marking.	10	Copy of work order.
<b>4.</b>	<b><u>Experience in Audit/Accounting of Central /state Govt. program/ scheme in last Five Financial years</u></b> (Minimum Fees Should be at-least Rs. 1 Lakhs Per assignment/ workorder for Marking Purpose) 2 Marks for each Assignment/ Appointment/ Reappointment letter subject to maximum 20 Marks.	Minimum 5 Assignment/ Appointment/ Reappointment letter	20	Copy of work order



5.	<p><b><u>Experience in Audit/Accounting of Pradhan Mantri Awas Yojana- Grameen -Department in last Five Financial years</u></b></p> <p>2 Marks for each Assignment/ Appointment/Reappointment in Chhattisgarh Subject to Maximum 10 Marks. (Minimum Fees Should be at least Rs. 1.00 Lakhs Per assignment/workorder for Marking Purpose)</p>	No, Minimum requirement, but considering for Marking.	10	Copy of work order
6.	<p><b><u>Average Turnover of the firms in last 3 years</u></b> (2021-22, 2022-23 &amp; 2023-24) First – Rs.100 lakhs to Rs.125 lakhs = 10 Marks More than Rs.125 lakhs to Rs.150 lakhs = 15 Marks More than Rs. 150 lakhs = 20 Marks</p>	Minimum Average turnover Should be Rs. 100 Lakhs in last three years.	20	Attach copies of audited balance sheet and P & L Accounts Of the last Three years i.e, 2021-22,2022-23 & 2023-24 and Turnover Certificate certified by CA.
7.	<p><b><u>No of Staff in Firm</u></b></p> <p>1. Qualified CA Staff (excluding Partners) = 1 Marks for each. 2. Semi Qualified CA/CWA/M.Com / B.Com Staff = 0.50 Marks for each</p>	Minimum 10 Staff should be in the Firm and at-least three should be CA Qualified Staff.	10	<p>i. For CA Paid Staff -Copy of ICAI Firm Constitution Certification as on 01/01/2025. ii. Passing Certificate/ Marksheet of other than CA Staff.</p>
<b>TOTAL</b>			<b>100</b>	

**Note: -**

1. The technical bid will be opened first, and only the financial bids of technically qualified bidders will be opened
2. Rate chart for scheme audit/accounting (details enclosed at Annexure – D).
3. The bidder shall submit the Financial Bid separately as part of the two-bid system (As per Annex – H). The quoted fees must be exclusive of applicable taxes such as GST or any other statutory levies. The financial bid should be clear, transparent, and easily understandable, with no hidden costs included. All cost components must be explicitly stated, and any attempt to conceal charges or submit ambiguous pricing may result in disqualification or rejection of the bid.
4. Only bona fide Chartered Accountant (CA) firms shall be eligible to submit bids. Each bid must be accompanied by an Earnest Money Deposit (EMD) equivalent to 1% of the estimated contract value, submitted in the form of a Bank Guarantee issued by a scheduled commercial bank on the name of "Directorate of Pradhan Mantri Awas Yojana–Gramin, Nawa Raipur, Atal Nagar, Chhattisgarh".

5. The successful bidder shall deposit a Security Deposit amounting to 3% of the estimated contract value in the form of a Bank Guarantee issued by a nationalized or scheduled bank on the name of "Directorate of Pradhan Mantri Awas Yojana–Gramin, Nawa Raipur, Atal Nagar, Chhattisgarh". This Security Deposit shall be submitted at the time of the issuance of the Work Order.
6. Any CA Firm not qualifying for these minimum criteria need not apply as their proposal shall be summarily rejected.
7. Supporting documents for eligibility criteria: - The firm must submit required supporting documents to establish minimum eligibility criteria.
8. The Firm/ any Partner of the firm should not be black listed by any PSU or Government departments/schemes/programmes/PSU in respect of any assignments or behavior. Any Partner/Qualified employee of the firm whose name is included in the First or Second Schedule of the Chartered Accountants Act 1949 will not be considered in evaluation and the firm will provide an undertaking that such Partner/Qualified employee will not be involved in the audit work, directly or indirectly.
9. Each bid must be received by 08/09/2025 (Before 3-00 PM) positively in GEM portal. Bid submitted after the stipulated date and time will not be considered for selection.
10. Application sent through email (soft form) will not be entertained.
11. The CA Firm should have either their Head office (HO) or Branch office (BO) in Chhattisgarh.
12. If any audit or accounting work from previous periods is pending, it will be assigned to the empaneled firms.
13. At least one Qualified CA should accompany the team while Audit or any work.
14. Technical evaluation will be done by committee, and the Decision of Committee will be final and committee will inform technical scores of each selected firm through email.
15. The Firm must submit an undertaking as per **Annex-E**.
16. The Bid will be open on 8/09/2025, 4.30 P.M. at Directorate of Pradhan Mantri Awas Yojana–Gramin, 1st Floor, Vikas Bhawan, Nawa Raipur, Atal Nagar, Chhattisgarh.
17. The undersigned reserves the full right to cancel or amend the bid at any stage without assigning any reason whatsoever and also reserves the right to cancel the Work Order of any non-performing firm at any time during the contract period.
18. In case of any query, the CA firm may visit our office at Directorate of Pradhan Mantri Awas Yojana–Gramin, 1st Floor, Vikas Bhawan, Nawa Raipur, Atal Nagar, Chhattisgarh.

**Selection of Audit/Accounting Firm:**

1. Management will select total 10 firms for the said assignment. Five firms for statutory audit and Five firms for accounting work.
2. The top Five firms scoring the highest marks in the technical evaluation will be considered for empanelment of statutory audit and will be accordingly communicated. One cluster will be allotted to each firm. Out of these five one firms will be select as lead whom conduct the audit of State SNA & State admin work in addition to cluster. Allotment of cluster will be decided by the management.
3. In case of a tie in score between two or more firms, firm having more work orders relating to auditing in last 5 years will be considered in selection for the statutory audit assignment.
4. From the remaining firms after selection of Top five, district-wise accounting work will be allotted to the firms having the highest score. Allocation will be decided by the management.
5. In case of a tie in score between two or more firms, firm having more work orders relating to accounting in last 5 years will be considered in selection for the accounting assignment.
6. Audit and Accounting both work will not be allotted to the same firm. An undertaking must be submitted accepting this condition.

*Handwritten signatures and initials in blue ink, including "Hb", "Chhatisgarh", and "gaur".*

**Clusters(Division) in Chhattisgarh:**

<b>CLAUSTER NAME (Division)</b>	<b>DISTRICT</b>
RAIPUR	Raipur, Mahasamund, Dhamtri, Gariyaband, Balodabazar-Bhatapara
DURG	Durg, Balod, Bementra, Kawardha, Rajandgaon, Mohala Manpur Ambagarh Chowki, Khairagarh-Chhuikhadan-Gandai
SURJUGA	Surguja, Jashpur, Surajpur, Balarampur, Koriya, Manendragarh-Chirmiri- Bharatpur
BILASPUR	Bilaspur, Jangir-Champa, Sakti, Raigarh, Korba, Gaurella-Pendra- Marwahi, Mungeli, Sarangarh-Bilaigarh
BASTAR	Jagdapur, kanker, Kondagaon, Narayanpur, Sukma, Dantewada, Bijapur

*Handwritten signatures and initials in blue ink, including "Asf", "Hb", "S", and "Sudh".*

## Terms of References

### **Background:**

1. Public housing programmes in the country began with the rehabilitation of refugees immediately after independence. Since then, it has been a major focus area of the Government as an instrument of poverty alleviation. The rural housing programme, as an independent initiative, started with the Indira Awaas Yojana (IAY) in January 1996. Although IAY addressed the housing needs in rural areas, several gaps were identified during concurrent evaluations and a performance audit by the Comptroller and Auditor General (CAG) of India in 2014. These gaps included the non-assessment of housing shortage, lack of transparency in beneficiary selection, poor quality of houses, lack of technical supervision, weak convergence with other programmes, non-utilization of housing loans by beneficiaries, and inadequate monitoring mechanisms, which limited the programme's impact.
2. To address these gaps in the rural housing programme and in view of the Government's commitment to providing "Housing for All" by 2022, the IAY was restructured into the Pradhan Mantri Awaas Yojana – Gramin (PMAY-G), effective from 1st April 2016. And the same has been extended till 2028
3. PMAY-G aims to provide pucca houses, with basic amenities, to all houseless households and those living in kutcha or dilapidated houses by 2028. The minimum house size has is 25 sq. meters (from 20 sq. meters), with a hygienic cooking space. The unit cost is ₹1.20 lakh, and the beneficiary is entitled to 90 person-days of unskilled labour from MGNREGS. Assistance for toilet construction is to be leveraged through convergence with SBM-G, MGNREGS, or other funding sources. Efforts are also to be made for convergence with government programmes for piped drinking water, electricity connections, LPG gas, etc.
4. The cost of unit assistance is to be shared between the Central and State Governments in a 60:40 ratio. From the annual budgetary grant for PMAY-G, funds are to be released to States/UTs for constructing new pucca houses. This includes 1.7% allocation for administrative expenses. Annual allocations to the states are based on the Annual Action Plan (AAP) approved by the Empowered Committee, and funds are released to States/UTs in two equal installments.
5. One of the most important features of PMAY-G is beneficiary selection. To ensure assistance reaches the genuinely deprived in an objective and verifiable manner, PMAY-G selects beneficiaries using housing deprivation parameters from the SECC 2011 and the Awaas Plus survey, verified by Gram Sabhas. The SECC data captures housing-related deprivation among households, enabling targeting of houseless families and those living in 0, 1, or 2-wall kutcha roof houses. A Permanent Wait List is generated, aiding better planning and implementation through Annual Select Lists. An appellate process addresses grievances in beneficiary selection.
6. For improved construction quality, a National Technical Support Agency (NTSA) is proposed at the national level. One major challenge is the lack of skilled masons. To resolve this, a pan-India training and certification programme for masons has been launched across States/UTs, also supporting career progression for rural masons. To ensure timely and quality construction, beneficiaries are to be tagged with a field-level government functionary and a trained rural mason.

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7. Beneficiaries are assisted through in-house construction with a range of house design typologies that include disaster-resilient features suited to local geo-climatic conditions. These designs are developed through an elaborate public consultation process. This helps prevent over-construction at the initial stage, which often results in incomplete houses or pushes beneficiaries to borrow money.
8. PMAY-G implementation and monitoring are based on an end-to-end e-Governance model, using AwaasSoft and AwaasApp. AwaasSoft is a workflow-enabled, web-based platform managing all critical PMAY-G functions—from beneficiary identification to fund disbursement through PFMS. AwaasApp, a mobile app, captures real-time, geo-tagged, time-stamped progress of house construction. These tools help track implementation and identify bottlenecks. All payments to beneficiaries are made through Direct Benefit Transfer (DBT) to their bank or post office accounts registered in the AwaasSoft MIS.
9. States must prepare an Annual Action Plan (AAP) for PMAY-G that includes plans for convergence with other government schemes. Convergence is further strengthened through system-to-system real-time data transfer between PMAY-G and other converging programmes.

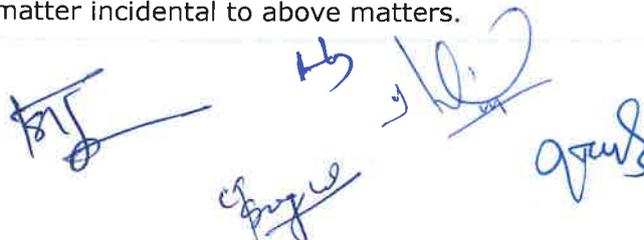
### **Audit Objectives**

The objective of the audit conducted by an external agency is to provide an independent professional opinion on the financial position of the programme at the close of each financial year. This includes an assessment of the funds received and expended by the programme, ensuring they have been utilized appropriately to achieve the intended objectives. The audit verifies whether financial practices align with the principles of transparency and accountability. The programme's accounts form the basis for the preparation of its Financial Statements and are structured to accurately reflect all financial transactions as maintained by the project implementing agency.

### **Scope of Work**

The Auditor shall be required to carry out the following task:

1. Accounting Policies and Change: The Auditor should comment on the accounting policies and confirm the extent to which all programmes accounting policies have been applied. In particular, the auditor should report any deviations from the agreed accounting standards.
2. The Auditor will also verify the amounts admitted and reimbursed by the Programme and will report on the disallowances, if any with reason for the same and suggest corrective measures needed not to repeat the same for future claims.
3. Verify that the procurement of goods, service and civil works have been made following the guidelines issue by the Government as applicable to each programme.
4. Verify that the accounting transactions in all programme units are duly supported by adequate documentation and duly approved.
5. Verify that the funds have been used in accordance with the relevant guidelines.
6. Verify that the Bank Accounts at all levels are reconciled and reconciliation statement checked.
7. Verification and reporting on statutory compliances, deduction and deposit of TDS etc.
8. All necessary supporting documents, records and accounts have been kept in respect of all programme expenditures as per guidelines.
9. The financial statements follow acceptable accounting standards and give a true and fair description of the financial positions.
10. Report audit compliances and persisting irregularities.
11. Any other matter incidental to above matters.



### **Summary of Auditing Requirements:**

1. Government of India guidelines clearly mentions that all the programmes require audited financial statement and separate programme accounts and records exclusively to ensure that the funds were used only for the objectives set out and for release of funds.
2. The accounts and records pertaining to the Programmes must be consistently maintained in accordance with the standard laid down by the statute governing the respective Schemes / Programme.
3. The Programme accounts are to be maintained on Double Entry System of accounting, as per guideline. In this context, the auditor's responsibilities will be to verify if the stated Guideline have been followed consistently.
4. Apart from expressing an opinion on the financial condition of the Programme, the Auditors should also express an opinion as to whether:
  - a. The proceeds have been utilized only for the Programme activities.
  - b. All the convent of the Grant Agreement has been complied with
5. Action or deficiencies disclosed by the Auditors in their Report should be resolved by the Government effectively and within a reasonable time. The Auditors should review and comment upon the adequacy of the corrective measures taken by the Government in the subsequent Auditor's Report.

### **Financial Statement shall include the following:**

1. Balance Sheet of Financial year ending showing accumulated funds and assets and liabilities of the programme.
2. Income & Expenditure account for the financial year showing the grant and other income received and receipts and Expenditure incurred on the programme.
3. Receipts and Payments Account for the Financial year showing the receipts and payment of payment of the programme.
4. Other Schedules to the Programme Financial Statements as appropriate, but which shall include:
5. Statements of Fixed Assets,
6. Schedules of Loans and Advances
7. Schedules of all Cash & Bank Balances (also attach bank reconciliation statement of Expenditure
8. Notes on Accounts explaining, wherever necessary, the transactions relating to the programme including any significant event during the year or changes in accounting policies etc. that would provide the reader with a better understanding of programme financial statements.
9. Statement of Significant Accounting Policies Followed in the preparation of accounts / financial statements.
10. Scheme wise Utilization Certificates (UCs); duly tallied with the aggregate of Income & Expenditure and Expenditure on Fixed Assets (which have been shown as capitalized in the schedule of fixed assets) during the financial year.
11. Action taken report on previous year's audit observations.
12. If Any work is pending any of previous year can be given as same rate as per mentioned in the tender.

### **Accounting Objective:**

The objective of the accounting work is to ensure accurate and timely recording of all financial transactions under the PMAY-G programme at the State, District, and Janpad levels. This includes maintaining proper books of accounts, preparing financial statements and utilization certificates, and ensuring compliance with statutory requirements such as TDS, GST, and PF. The goal is to support transparency, accountability, and audit readiness through well-maintained and reconciled financial records.

### **Scope of Work – Accounting & Financial Statement Preparation**

1. Preparation of Balance Sheet showing accumulated funds, assets, and liabilities.
2. Preparation of Income & Expenditure Account showing grants, income, and programme expenditure.
3. Preparation of Receipts & Payments Account for the financial year.
4. Preparation of Schedules, including:
  5. Fixed Assets
  6. Loans & Advances
  7. Cash & Bank Balances (with Bank Reconciliation Statements)
  8. Notes on Accounts explaining key transactions, events, or policy changes.
  9. Statement of Significant Accounting Policies used in financial reporting.
10. Preparation of Scheme-wise Utilization Certificates (UCs), tallied with financial records.
11. Action Taken Report on previous year's audit observations.
12. Pending work of previous years, if any, will be done at the same rate as per tender.
13. Accounting entries to be done at:
  - State Office
  - 33 District Offices
  - 146 Janpad Panchayats
14. Entry of all receipts from Central/State Governments and miscellaneous sources.
15. Entry of all fund transfers/payments to eFMS/FTO Nodal Banks, Districts, Blocks, and beneficiaries.
16. Entry of all transactions through eFMS and NeFMS platforms.
17. Validation of accounts for all fund transfers, including reversals/rejections.
18. Reconciliation of fund transfers with programme accounts and records.
19. Final preparation of financial statements for submission.
20. Entries related to GST TDS, Income Tax TDS, PF, and other statutory deductions.

### **Re-appointment of Chartered Accountant Firm:**

As the auditor once appointed can continue for two more year, subject to the satisfaction of the Management & performance of the Firm.



**(Taran Prakash Sinha)**

Director

Pradhan Mantri Awaas Yojana- Grameen