

बिड दस्तावेज़ / Bid Document

बिड विवरण/Bid Details	
बिड बंद होने की तारीख/समय /Bid End Date/Time	14-01-2026 15:00:00
बिड खुलने की तारीख/समय /Bid Opening Date/Time	14-01-2026 15:30:00
बिड पेशकश वैधता (बंद होने की तारीख से)/Bid Offer Validity (From End Date)	180 (Days)
मंत्रालय/राज्य का नाम/Ministry/State Name	Gujarat
विभाग का नाम/Department Name	Panchayats And Rural Housing Department Gujarat
संगठन का नाम/Organisation Name	N/a
कार्यालय का नाम/Office Name	Arvalli District Panchayat
वस्तु श्रेणी /Item Category	Financial Audit Services - Review of Financial Statements, Financial Reporting Framework, Audit report; CA Firm
अनुबंध अवधि /Contract Period	3 Year(s)
बिडर का न्यूनतम औसत वार्षिक टर्नओवर (3 वर्षों का) /Minimum Average Annual Turnover of the bidder (For 3 Years)	6 Lakh (s)
उन्हीं/समान सेवा के लिए अपेक्षित विगत अनुभव के वर्ष/Years of Past Experience Required for same/similar service	3 Year (s)
इसी तरह की सेवाओं का पिछला आवश्यक अनुभव है/Past Experience of Similar Services required	Yes
वर्षों के अनुभव एवं टर्नओवर से एमएसई को छूट प्राप्त है / MSE Relaxation for Years Of Experience and Turnover	Yes Complete
स्टार्टअप के लिए अनुभव के वर्षों और टर्नओवर से छूट प्रदान की गई है / Startup Relaxation for Years Of Experience and Turnover	Yes Complete
विक्रेता से मांगे गए दस्तावेज़/Document required from seller	Experience Criteria,Bidder Turnover,Certificate (Requested in ATC) *In case any bidder is seeking exemption from Experience / Turnover Criteria, the supporting documents to prove his eligibility for exemption must be uploaded for evaluation by the buyer

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 मेनू 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 स्वतः नहीं बढ़ाने के लिए आवश्यक बिड की संख्या। / Minimum number of bids required to disable automatic bid extension	3
दिनों की संख्या, जिनके लिए बिड लगाने की समय-सीमा बढ़ाई जाएगी। / Number of days for which Bid would be auto-extended	10
ऑटो एक्सटेंशन अधिकतम कितनी बार किया जाना है। / Number of Auto Extension count	3
बिड से रिवर्स नीलामी सक्रिय किया/Bid to RA enabled	Yes
रिवर्स नीलामी योग्यता नियम/RA Qualification Rule	H1-Highest Priced Bid Elimination
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	3 Days
अनुमानित बिड मूल्य /Estimated Bid Value	300000
मूल्यांकन पद्धति/Evaluation Method	Total value wise evaluation
मध्यस्थता खंड/Arbitration Clause	No
सुलह खंड/Mediation Clause	No

ईएमडी विवरण/EMD Detail

आवश्यकता/Required	No
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ईपीबीजी विवरण /ePBG Detail

आवश्यकता/Required	No
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बोली विभाजन लागू नहीं किया गया/ Bid splitting not applied.

एमआईआई अनुपालन/MII Compliance

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

एमएसई खरीद वरीयता/MSE Purchase Preference	Yes
सूक्ष्म और लघु उद्यम मूल उपकरण निर्माताओं को खरीद में प्राथमिकता, यदि उनका मूल्य $L1+X\%$ तक की सीमा में हो / Purchase Preference to MSE OEMs available upto price within $L1+X\%$	20

1. If the bidder is a Micro or Small Enterprise as per latest orders issued by Ministry of MSME, the bidder shall be relaxed from the eligibility criteria of "Experience Criteria" as defined above subject to meeting of quality and technical specifications. The bidder seeking Relaxation from Experience Criteria, shall upload the supporting documents to prove his eligibility for Relaxation.
2. If the bidder is a Micro or Small Enterprise (MSE) as per latest orders issued by Ministry of MSME, the bidder shall be relaxed from the eligibility criteria of "Bidder Turnover" as defined above subject to meeting of quality and technical specifications. If the bidder itself is MSE OEM of the offered products, it would be relaxed from the "OEM Average Turnover" criteria also subject to meeting of quality and technical specifications. The bidder seeking Relaxation from Turnover, shall upload the supporting documents to prove his eligibility for Relaxation.
3. If the bidder is a DPIIT registered Startup, the bidder shall be relaxed from the the eligibility criteria of "Experience Criteria" as defined above subject to their meeting of quality and technical specifications. The bidder seeking Relaxation from Experience Criteria, shall upload the supporting documents to prove his eligibility for Relaxation.
4. If the bidder is a DPIIT registered Startup, the bidder shall be relaxed from the the eligibility criteria of "Bidder Turnover" as defined above subject to their meeting of quality and technical specifications. If the bidder is DPIIT Registered OEM of the offered products, it would be relaxed from the "OEM Average Turnover" criteria also subject to meeting of quality and technical specifications. The bidder seeking Relaxation from Turnover shall upload the supporting documents to prove his eligibility for Relaxation.
5. The minimum average annual financial turnover of the bidder during the last three years, ending on 31st March of the previous financial year, should be as indicated above in the bid document. Documentary evidence in the form of certified Audited Balance Sheets of relevant periods or a certificate from the Chartered Accountant / Cost Accountant indicating the turnover details for the relevant period shall be uploaded with the bid. In case the date of constitution / incorporation of the bidder is less than 3-year-old, the average turnover in respect of the completed financial years after the date of constitution shall be taken into account for this criteria.
6. Years of Past Experience required: The bidder must have experience for number of years as indicated above in bid document (ending month of March prior to the bid opening) of providing similar type of services to any Central / State Govt Organization / PSU. Copies of relevant contracts / orders to be uploaded along with bid in support of having provided services during each of the Financial year.
7. Purchase preference to Micro and Small Enterprises (MSEs): Purchase preference will be given to MSEs as defined in Public Procurement Policy for Micro and Small Enterprises (MSEs) Order, 2012 dated 23.03.2012 issued by Ministry of Micro, Small and Medium Enterprises and its subsequent Orders/Notifications issued by concerned Ministry. If the bidder wants to avail the Purchase preference, the bidder must be the Service provider of the offered Service. Relevant documentary evidence in this regard shall be uploaded along with the bid in respect of the offered service. If L-1 is not an MSE and MSE Service provider (s) has/have quoted price within $L-1+ 20\%$ of margin of purchase preference /price band defined in relevant policy, then 100% order quantity will be awarded to such MSE bidder subject to acceptance of L1 bid price. The buyers are advised to refer to the [OM No.1 4 2021 PPD dated 18.05.2023](#) for compliance of Concurrent application of Public Procurement Policy for Micro and Small Enterprises Order, 2012 and Public Procurement (Preference to Make in India) Order, 2017.
8. If L-1 is not an MSE and MSE Service Provider (s) has/have quoted price within $L-1+ 20\%$ of margin of purchase preference /price band as defined in the relevant policy, then 100% order quantity will be awarded to such MSE bidder subject to acceptance of L1 bid price.
9. 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.
10. Past Experience of Similar Services: The bidder must have successfully executed/completed similar Services over the last three years i.e. the current financial year and the last three financial years(ending month of March prior to the bid opening): -
 1. Three similar completed services costing not less than the amount equal to 40% (forty percent) of the

estimated cost; or

2. Two similar completed services costing not less than the amount equal to 50% (fifty percent) of the estimated cost; or

3. One similar completed service costing not less than the amount equal to 80% (eighty percent) of the estimated cost.

11. Reverse Auction would be conducted amongst all the technically qualified bidders except the Highest quoting bidder. The technically qualified Highest Quoting bidder will not be allowed to participate in RA. However, H-1 will also be allowed to participate in RA in following cases:

- i. If number of technically qualified bidders are only 2 or 3.
- ii. If Buyer has chosen to split the bid amongst N sellers, and H1 bid is coming within N.
- iii. In case Primary product of only one OEM is left in contention for participation in RA on elimination of H-1.
- iv. If L-1 is non-MSE and H-1 is eligible MSE and H-1 price is coming within price band of 15% of Non-MSE L-1
- v. If L-1 is non-MII and H-1 is eligible MII and H-1 price is coming within price band of 20% of Non-MII L-1

अतिरिक्त योग्यता /आवश्यक डेटा/Additional Qualification/Data Required

Financial Audit Services - Review Of Financial Statements, Financial Reporting Framework, Audit Report; CA Firm (1)

तकनीकी विशिष्टियाँ /Technical Specifications

विवरण/ Specification	मूल्य/ Values
कोर / Core	
Scope of Work	Review of Financial Statements , Financial Reporting Framework , Audit report
Type of Financial Audit Partner	CA Firm
Type of Financial Audit	Statutory Audit
Category of Work under Financial Audit	Audit of financial statements , Reliability of financial reporting , Internal control of financial , Deterring , Investigating fraud , Compliance with law & regulations , Compliance with contracts , Risk Management , Review system & processes , Bank Transactions , Treasury operations , Internal Control over Financial Reporting
Type of Industries/ Functions	Sales, Services and Revenue , Purchase & Procurement , Inventory & Store management , Human Resource & Payroll , Operational & Administrative , Owners Capital , Fixed assets, depreciation and amortisation , Payables , Receivables , Cash and Bank Balance
Frequency of Progress Report	Yearly
MIS Reporting for Financial Audit support	Yes

विवरण/ Specification	मूल्य/ Values
Frequency of MIS reporting	Nil
State	NA
District	NA
एडऑन /Addon(s)	
Post Financial Audit Support	Yes

क्रेता द्वारा निर्धारित न्यूनतम मूल्य/Minimum Floor Price defined by Buyer

क्रेता द्वारा निर्धारित न्यूनतम मूल्य/Minimum Floor Price defined by Buyer	No
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अतिरिक्त विशिष्टि दस्तावेज़ /Additional Specification Documents

परेषिती/रिपोर्टिंग अधिकारी /Consignees/Reporting Officer and Quantity

क्र.सं./S.No.	परेषिती/रिपोर्टिंग अधिकारी /Consignee Reporting/Officer	पता/Address	संसाधनों की मात्रा / To be set as 1	अतिरिक्त आवश्यकता /Additional Requirement
1	Rajeshbhai Kuchara	383315,District Panchayat Office - Arvalli, Shamalaji Road, Modasa	1	<ul style="list-style-type: none"> Number of Months for which Post Audit Support is required : 12

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. Any ATC clause in contravention with GeM GTC Clause 4 (xiii)(h) will be invalid. In case of multiple L1 bidders against a service bid, the buyer shall place the Contract by selection of a bidder amongst the L-1 bidders through a Random Algorithm executed by GeM system.
16. Buyer added ATC Clauses which are in contravention of clauses defined by buyer in system generated bid template as indicated above in the Bid Details section, EMD Detail, ePBG Detail and MII and MSE Purchase Preference sections of the bid, unless otherwise allowed by GeM GTC.
17. In a category based bid, adding additional items, through buyer added additional scope of work/ additional terms and conditions/or any other document. If buyer needs more items along with the main item, the same must be added through bunching category based items or by bunching custom catalogs or bunching a BoQ with the main category based item, the same must not be done through ATC or Scope of Work.

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

All GeM Sellers/Service Providers shall ensure full compliance with all applicable labour laws, including the provisions, rules, schemes and guidelines under the four Labour Codes i.e. the Code on Wages, 2019; the Industrial Relations Code, 2020; the Occupational Safety, Health and Working Conditions Code, 2020; and the Code on Social Security, 2020 as and when notified and brought into force by the Government of India.

For all provisions of the Labour Codes that are pending operationalisation through rules, schemes or notifications, the corresponding provisions of the pre-existing labour enactments (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. and relevant State Rules) shall continue to remain applicable.

The Seller/ Service Providers shall, therefore, be responsible for ensuring compliance under:

- **All notified and enforceable provisions of the new Labour Codes as mentioned hereinabove; and**
- **All operative provisions of the erstwhile Labour Laws until their complete substitution.**

All obligations relating to wages, social security, safety, working conditions, industrial relations etc. and any other statutory requirements shall be strictly met by the Seller/ Service Provider. Any non-compliance shall constitute a breach of the contract and shall entitle the Buyer to take appropriate action in accordance with the contract and applicable law.

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---



જિલ્લા ગ્રામ વિકાસ એજન્સી

અરવલ્લી-મોડાસા



બ્લોક-એ, પ્રથમ માળ, રૂમ નં- A/F/03, જિલ્લા પંચાયત ભવન, મોડાસા

જિ.અરવલ્લી, પીન:૩૮૩૩૧૫, ફોન: ૦૨૭૭૪-૨૪૭૧૬૪

E-mail:drda.arvalli@gmail.com

તા.૧૬/૧૨/૨૦૨૫નાં રોજ બપોરે ૦૧:૩૦ કલાકે GEM પોર્ટલ ઉપર સી.એ ઓડીટની સેવા મેળવવાના સ્પેસીફિકેશન

અને શરતોની મંજૂરી અંગે માન. નિયામકશ્રીની અધ્યક્ષતામાં યોજાયેલ બેઠકની કાર્યવાહી નોંધ:-

ખરીદ નીતી-૨૦૨૪ મુજબ રાજ્ય સરકારશ્રી દ્વારા તેમની જરૂરિયાત અનુસાર કરવામાં આવતી તમામ ખરીદીઓ અનિવાર્યપણે ગવર્નમેન્ટ ઇ-મોર્કેટપ્લેસ (જી.ઈ.એમ.) પોર્ટલ મારફત જ કરવા જણાવવામાં આવેલ છે. જેથી નાણાકીય વર્ષ ૨૦૨૫-૨૬, ૨૦૨૬-૨૭ અને ૨૦૨૭-૨૮ના ઓડીટ માટે ચાર્ટર્ડ એકાઉન્ટન્ટની નિમણૂક કરવા અંગે સી.એ ઓડીટની સેવા GEM પોર્ટલ ઉપર બીડથી મેળવવાની થાય છે. જે અંગે બોલાવેલ આંતરિક કમિટીનાં હાજર સભ્યોની વિગત નીચે મુજબ છે:-

અનુ.નં.	અધિકારીશ્રીનો હોદ્દો	કમિટીમાં હોદ્દો
૧	નિયામકશ્રી	અધ્યક્ષ
૨	એ.પી.ઓ.શ્રી (વહીવટ)	સભ્ય
૩	એ.પી.ઓ.શ્રી (હિસાબ)	સભ્ય સચિવ
૪	એ.પી.ઓ.શ્રી (મોનીટરીંગ)	સભ્ય

જેના સ્પેસીફિકેશન અને શરતો નીચે મુજબ નક્કી કરવામાં આવેલ છે.

અનુ.નં.	લાયકાતનું ધોરણ	રીમાર્ક્સ / રજૂ કરવાના થતા દસ્તાવેજ
1	Scope Of Work :	Review Of Financial Statements, Financial Reporting Framework, Audit Report & એનેક્સર- I-A & IV
2	Category of Work under Financial Audit :	Audit Of Financial Statements, Reliability Of Financial Reporting, Internal Control Of Financial, Deterring, Investigating Fraud, Compliance With Law & Regulations, Compliance With Contracts, Risk Management, Review System & Processes, Bank Transactions, Treasury Operations Internal Control Over Financial Reporting
3	Type of Financial Audit Partner :	CA Firm
4	Type of Financial Audit :	Statutory Audit
5	Post Financial Audit Support :	Yes

6	Type of Industries/Functions :	Sales, Services And Revenue, Purchase & Procurement, Inventory & Store Management, Human Resource & Payroll, Operational & Administrative, Owners Capital, Fixed Assets, Depreciation And Amortization, Payables, Receivables, Cash And Bank Balance
7	Service Provide Register Address :	Gujarat
8	Number of Months for which Post Audit Support is required :	12 Months
9	Frequency of Progress Report :	(Other) Yearly
10	Frequency of MIS reporting :	(Other) NIL
11	MIS Reporting for Financial Audit support :	Yes
12	Bid Duration	21 Days
13	Type of Bid	Two Packet (Technical and Financial)
14	Time to be allowed Technical Clarification	3 Days
15	Bid Estimated Value	3 Lac
16	Contract Duration	3 Years
17	Average Turnover	6 lac
18	Experience	3 Years
19	Document required from seller	એનેક્સર - VI
20	લાયકાતના ધોરણો	એનેક્સર - V
21	પેમેન્ટની શરત	એનેક્સર- II ની પેમેન્ટ શરત મુજબ
22	બીડ વેલ્યુ	એનેક્સર-IVમાં દર્શાવેલ તમામ યોજનાઓના ઓડીટનો એક સેટ ગણી તમામ માટે ત્રણ વર્ષનો ભાવ તમામ કરવેરા સહીત દર્શાવવાનો રહેશે.

શરતો :-

- ❖ સી.એની નિમણૂક માત્ર ત્રણ વર્ષ માટેની રહેશે.
- ❖ RA બાદ સરખી બીડ રકમ સમયે સ્થાનિક સી.એ. ફર્મને પ્રાથમિકતા આપવાની રહેશે.
- ❖ સી.એ દ્વારા એનેક્સર - I, II & III માં દર્શાવેલ કામગીરી કરવાની રહેશે.
- ❖ જે તે ઓડીટ કામ સોંપવામાં આવેલ હોય તે ચાર્ટર્ડ એકાઉન્ટન્ટ/સંસ્થા તેમજ ભાગીદાર/કર્મચારી કે સબંધીઓ જિલ્લા ગ્રામ વિકાસ એજન્સી દ્વારા અમલમાં મુકાતી હોય તેવી સંસ્થાઓ સાથે સંકળાયેલા ન હોવા જોઈએ.
- ❖ ઓડીટ કાર્ય સંભાળતા ચાર્ટર્ડ એકાઉન્ટન્ટ/સંસ્થાના કોઈ કર્મચારી કે ભાગીદાર સંસ્થા છોડ્યા બાદ બે (૨) વર્ષથી ઓછા સમય દરમિયાન જિલ્લા ગ્રામ વિકાસ એજન્સીની કોઈ પણ કામગીરીમાં જોડાઈ શકશે નહીં.
- ❖ ઓડીટરને ટર્મસ ઓફ રેફરન્સ, તેણે કરવાની કામગીરીનું લીસ્ટ, તેણે ઓડીટ કરવાનો વ્યાપ વગેરે આ એનેક્સર - I, II & III માં સામેલ છે.
- ❖ સી.એ એ નીચે મુજબના સમયગાળામાં રીપોર્ટ રજુ કરવાના રહેશે. તેમજ જો તે સમયગાળામાં રીપોર્ટ રજુ ન કરે તે સમય સામે દર્શાવેલ પેનલ્ટી કાપ્યા બાદ ચુકવણું કરવામાં આવશે.

ક્રમ	રીપોર્ટ રજુ કરવાનો સમયગાળો	આખરી તારીખ	પેનલ્ટી
૧	૨	૩	૪
૧	તમામ ઓડીટ રીપોર્ટ રજુ કરવા	૩૦ મી જૂન	-નીલ-
૨	૩૦ જૂન બાદ	૩૦મી સપ્ટેમ્બર સુધી	૧૦%
૩	૩૦ સપ્ટેમ્બર બાદ	૩૧ ડિસેમ્બર સુધી	૨૦%
૪	૩૧ ડિસેમ્બર બાદ	-	૧૦૦%

- ❖ સમય મર્યાદામાં જો ઓડીટર દ્વારા ઓડીટ રીપોર્ટ રજુ કરવામાં નહિ આવે તો પેનલ્ટીમાંથી તેમનું નામ રદ કરવામાં આવશે. તેમજ કોઈ ફીનું ચુકવણું કરવામાં આવશે નહીં. તેમજ આ અંગે કમિશનર-વ-સચિવશ્રીનો નિર્ણય આખરી રહેશે.
- ❖ ઓડીટ ફીની ચુકવણી નીચે મુજબ કરવામાં આવશે.
 - (૧) ૫૦% ફી ઓડીટ રીપોર્ટ (તમામ ચાલુ અને બંધ યોજનાઓનો)મળ્યા બાદ ચુકવવામાં આવશે.
 - (૨) બાકીની ૪૦% ફી ઓડીટ રિપોર્ટનું પ્રેઝન્ટેશન કર્યા બાદ ચુકવવાની રહેશે.
 - (૩) ૧૦% ફીનું ચુકવણું ઓડીટ રીપોર્ટ વિરુદ્ધની કોઈ પણ પ્રકારની ટીકા ટીપ્પણ ભારત સરકારશ્રી તરફથી ન મળતા તે પછીના વર્ષના ઓક્ટોબર માસ દરમિયાન ચુકવવાની રહેશે.
 - (૪) પરંતુ જો સી.એ દ્વારા નાણાકીય અનિયમિતતા દર્શાવવામાં આવે અને તેવા ગંભીર વાંધાના લીધે જો સરકારની ગ્રાન્ટ મેળવવામાં વિલંબ થાય કે જેના કારણોમાં સી.એની જવાબદારી ન હોય પરંતુ વહીવટી તંત્રની જવાબદારી હોય તેવા સંજોગોમાં સી.એની બાકીની ફી ચૂકવી દેવાશે.
- ❖ સી.એની નિમણૂક અંગેની તમામ કાર્યવાહી રદ કરવાની તમામ સત્તા કમિશનર કચેરી/ચેરમેનશ્રી જિલ્લા ગ્રામ વિકાસ એજન્સીની રહેશે.
- ❖ **ઓડીટરની કામગીરી:**

- (૧) EMD ૩% ફીઝીકલ સ્વરૂપમાં ટેન્ડરની આખરી તારીખના પછીના ૩ ચાલુ કામના દિવસો સુધીમાં અત્રેની કચેરીએ ફરજિયાત મળી રહે તે રીતે મોકલવાની રહેશે
- (૨) જિલ્લા ગ્રામ વિકાસ એજન્સીના હિસાબોમાં ડબલ એન્ટ્રી સીસ્ટમ ફરજિયાત દાખલ કરવાની રહેશે.

- (૩) જિલ્લા ગ્રામ વિકાસ એજન્સીના સ્કીમવાઈઝ ઓડીટ રીપોર્ટ યોજનાની માર્ગદર્શિકા મુજબ રજુ કરવાના રહેશે.
 - (૪) પી.આઈ.એ.ની એકાઉન્ટીંગ સીસ્ટમ, વાઉચર સીસ્ટમ, તેમજ સોપેલ કામ એક્શન પ્લાન પ્રમાણે કેટલા ટકા આગળ કે પાછળ ચાલે છે તે રીપોર્ટ કરશે.
 - (૫) જિલ્લા ગ્રામ વિકાસ એજન્સીથી ગ્રામ પંચાયત સુધી ગ્રાન્ટ રીલીઝ કરવામાં કેટલો સમય જાય છે તે અંગે રીપોર્ટ કરશે.
 - (૬) ચેક/આર.ટી.જિ.એસ અથવા એફ.ટી.ઓ/પી.પી.એફ/ડી.એસ.સી મારફતે પી.એફ.એમ.એસ પોર્ટલ થકી થતા ચુકવણી અંગે તેને આનુસંગિક ભારત સરકારશ્રીની વખતો વખતની સુચનાઓની જોગવાઈઓ ધ્યાને લઈ ઓડીટ કરવાનું રહેશે તથા ચેક સાઈનીંગ ઓથોરીટી, ચેકની સેફ કસ્ટડી, સિક્યુરિટી પર ઓડીટરે રીપોર્ટ કરવાનો રહેશે.
 - (૭) જિલ્લા ગ્રામ વિકાસ એજન્સીની કાર્ય પદ્ધતિ સુધારવા માટે ડી.ડી.ઓ/નિયામકશ્રીને અલાયદી રીતે સૂચનો મેંતવ્યો આપવાના રહેશે.
 - (૮) ડીઆરડીએમાં રહેલ અનસેટલ્ડ એકાઉન્ટ, સરપ્લસ એકાઉન્ટ, ચાલુ જવાબદારી, તફાવતની રકમ તેમજ જનરલ રીમાર્ક્સ સ્કીમ વાઈઝ આપવાના રહેશે.
 - (૯) ફાઈનલ ઓડીટ રીપોર્ટ ૩૦મી જૂન સુધીમાં મોકલવાનો રહેશે.
 - (૧૦) ગુજરાત ખરીદ નીતી-૨૦૨૪ની શરતોનું ચુસ્તપણે પાલન કરવાનું રહેશે.
- ❖ ઓડીટ ફીનું ચુકવણું ડીઆરડીએ તરફથી ચાર્ટર્ડ એકાઉન્ટન્ટ દ્વારા જિલ્લા ગ્રામ વિકાસ અધિકારીની મંજૂરી સંતોષકારક ઓડીટ કામ પૂર્ણ કર્યાનું સર્ટીફિકેટ મળ્યા બાદ ચેરમેન-વ-જિલ્લા વિકાસ અધિકારીની મંજૂરીથી કરવાનું રહેશે.
 - ❖ આ સાથે સામેલ એનેક્સર-૬ થી VI મંજૂર રાખવામાં આવ્યા.

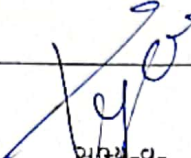
❖ બિડાણ કરવાના દસ્તાવેજો :

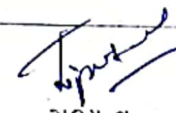
- (A) અનુભવના દસ્તાવેજો.
- (B) ટર્નઓવરના દસ્તાવેજો (Certified by other CA or other firm)
- (C) ATCમાં માંગ્યા મુજબના દસ્તાવેજો.

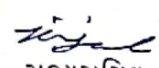
(1) એનેક્સર-VI (ઓથોરાઈઝડ વ્યક્તિના સહી સિક્કા સહિત)

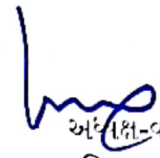
નોંધ: એનેક્સર-VIમાં માંગેલ તમામ દસ્તાવેજો એનેક્સર-VIની પાછળ પાના નંબર સહિત સામેલ કરવાના રહેશે અને તેના પાના નંબર એનેક્સર-VIમાં લખવાના રહેશે. વધુમાં, વધારાના કોઈ દસ્તાવેજો સામેલ કરવાના રહેશે નહિ.

આમ, ઉપરોક્ત શરતોને આધીન જિલ્લા ગ્રામ વિકાસ એજન્સી હેઠળની સ્ટેચ્યુટરી ઓડીટરની નિમણૂક માટે GeM પોર્ટલ મારફતે બીડ કરી પબ્લીશ કરવાની પ્રક્રિયા માટે મંજૂરી આપવામાં આવી.


સામ્ય-વ-
એ.પી.ઓ. (મોનીટરીંગ)
જિલ્લા ગ્રામ વિકાસ એજન્સી
અરવલ્લી-મોડાસા


સામ્ય-વ-
એ.પી.ઓ. (વહીવટ)
જિલ્લા ગ્રામ વિકાસ એજન્સી
અરવલ્લી-મોડાસા


સામ્યસચિવ-વ-
એ.પી.ઓ. (હિસાબ)
જિલ્લા ગ્રામ વિકાસ એજન્સી
અરવલ્લી-મોડાસા


અધ્યાક્ષ-વ-
નિયામક
જિલ્લા ગ્રામ વિકાસ એજન્સી
અરવલ્લી-મોડાસા

નં. જિ.ગ્રા.વિ.એ/હિસાબ/ટેન્ડર/વર્ષી/ ૨૦૨૫
૧૩/૪

તા. ૨૩/૪/૨૦૨૫

Annexure-I

Terms of Reference

1. In Gujarat various schemes of Rural Development of Central and State Governments are being carried out through the All District Rural Development Agencies (DRDA), All Taluka Panchayats and all scheme runs under CRD. While all funds including the Central funds paid by CRD.
2. The Commissionerate of Rural Development desires to appoint C.A. firms for the purpose of carrying out statutory audit of DRDA's and Taluka office and all scheme (Including watershed) run under CRD on annual bases.
3. The Auditor should be empanelled with C & A G up to whole contract period.
4. The auditor should be well conversant with all the schemes/ guidelines /G.R.s/ circulars, standing instructions, orders issued from time to time by Central /State Government as well as Commissionerate.
5. District will be treated as a unit and one district will not be divided between two or more C.A. firms for this assignment.
6. The auditor shall place qualified personnel for audit work not below the Inter C.A. or CA with minimum experience of one year of audit and with working knowledge of computer.
7. C.A. firm will carry out audit of DRDA and Taluka Panchayat and / NGOs/PIAs and other implementing agencies as may be specified by the concern District Rural Development Agency.
8. It will be the responsibility of the auditor to carry out fast, prompt, accurate and correct audit.
9. Any matter requiring urgent attention involving financial or administrative lapse will be separately reported and brought to the notice of authorities concerned for memoreading.
10. The auditor shall confirm that all the payments are made, bills are cleared and cheques are issued only after the verification by pre-auditors. The Statutory auditor shall provide a separate report in respect of payments made without pre-audit except salary, Taxes and govt.payment as a telephone, office light bill etc. directly to the Chairman & District Development Officer. one copy to Commissionerate of Rural Development.
11. The auditor will make a presentation half yearly to District Development Officer about the findings and the work done by them during the particular half year. The presentation should mention the number of Bills checked the number of bills in which irregularities were found with details thereof etc. The presentation should form part of the bills submitted by C.A. Firm at the end of year.
12. The appointment of auditor will be effective form the date of awarding the contract and the work of audit will commence from the date mentioned in the letter of awarding the contract.
13. The auditor shall raise their bills for fees after completion of the audit and submitting Audit Report.

14. The scope of work shall be as specified in Annexure-I-A. Any further clarification on the scope of work can be obtained from District office by written correspondence.
15. Auditor shall submit final consolidated as well as scheme wise separate audit Report before 30th June for the year ended on 31st March.
16. The audit should be carried out independently without any pressure from any office It may be clearly noted that for the purpose of audit the auditors will be appointed directly by District Development Officer and shall be accountable to District Development Officer as well as to Commissionerate of Rural Development. The audit work should be carried out in an objective, impartial and fair manner.
17. The auditor shall carry out the assignment in accordance with the highest standard of professional and ethical competence and integrity as prescribed by the Code of Conduct and Code of the Institute of Chartered Accountants of India, New Delhi, having due regard to nature and purpose of the assignment, and shall ensure that the personnel assigned to perform the services under this Agreement, will conduct themselves in a manner consistent herewith.
18. All DRDA's scheme (Including all watershed and individual committee) given must be Audit Report of separately submit.

Annexure - I-A
SCOPE OF WORK

Chartered Accountants is required to certify/Comment on the following in the Audit Report,

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

Also comments on the following.

1. He will specifically comment on Bank reconciliation.
2. Unutilized funds are credited in Government Accounts or transfer in new schemes replaced for closed scheme.
3. 100% Verification of registers and vouchers of District /Taluka/all implementing agency

4. Comments on steps taken by DRDA on objections raised by A.G. in previous years report of the respective scheme.
5. Scrutiny of II installment proposal of all schemes for the year as per guideline of Govt. of India and certification of relevant record himself.
6. Bank reconciliation certificate must be certified by the C.A himself.
7. Auditor should also comments:-
 - A. on accounting system of PIA's voucher system & also on achievement of target.
 - B. on period spent for releasing grant from DRDA to Village Panchayat/IA.
 - C. on check signing authority, safe custody of cheques and valuables.
 - D. on unsettled suspense accounts, Current liabilities and differences in accounts.

Annexure-II

Terms and Conditions

A. General Conditions

A-1 Bid Procedure

1. The whole process of tendering can be cancelled without giving any prior notice or information by Chairman & District Development Officer (DDO)of Concerned district.
2. The evaluation of the tender will be as per the pre decided norms mentioned herewith.(Annexure - V)
3. The technical bid will be opened first and will be evaluated by a committee decided by chairman of the concerned district. The financial bid will be opened by this committee only for those auditors who will get minimum of 60 marks in the Technical Bid.
4. The technical and financial bids must submit online through GEM. if means bid submitted by any other will not be entertained for Bid.
5. The documents as per annexure-VI are to be upload with the Technical bid for scrutiny of the proposal without such non attachment of documents tender shall be rejected. The uploaded documents are to be dully filled up. The Bids bearing incomplete, insufficient, vogue details in the documents are liable to be rejected by Committee. No reason shall be given for such rejection.

A-2 Eligibility Conditions

1. The auditor who is executing Pre-Audit or out sourcing work for accounting in the district will not be qualified for the Statutory -Audit in the same district.
2. For this agreement C.A. firms will be considered eligible which have their registered offices in Gujarat, duly recorded in the records of the Institute of CAs.
3. The C.A. firm must get minimum 60 Marks for Technical Proposal.
4. The C.A. firm must have minimum 2 C.A.(paid/partner)
5. Minimum experience of the firm must be 3 years.
6. Minimum 3 no. of Govt institution audit work undertaken by C.A. firm during last three years and have received audit fee minimum Rs.50000/-.

B. Taxes and Duties

1. All-the applicable taxes will be deducted from the payments.
2. The auditor and their personnel staff shall pay such taxes, duties, fees and other impositions as may be levied under the applicable law, the amount of which is deemed to have been included in the contract price.

C. Commencement, Completion, Modification and Termination of Contract

1. The contract can be terminated from either side, at any time after giving a one month notice to the concerned without mentioning any reason. When the C A request for termination of contract, CA firm will be responsible to pay difference of price of new CA firm.
2. The contract can be terminated from client side at any stage without any notice at the time of occurrence of the events mentioned in 'I' Penalties -1, 2, 3 & 4 of this document.
3. The contract period in this document for **THREE (3)** year.

D. Payments to the Auditors

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

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

The Audit Report submitted after 31st December will not be accepted and Auditor will be terminated from the work of the DRDA as well as his name will be removed from the panel of CA by the Chairman & District Development Officer.

E. Obligations of Auditor

1. The auditor cannot assign this contract, or sub contract it, or any portion of it, to any other C.A/ C.A. firm.
2. The auditor shall remain present in all meetings/ orientation work shop/training /organized by DRDA/Commissionerate of Rural Development. No extra charge /fees shall be levied by C.A. firm.
3. After completion of audit/in case of termination of Audit The auditor shall submit No Objection Certificate (NOC) /in prescribed form.

F. Confidentiality

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

G. Obligation DRDAs

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

H. Settlement of Disputes

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

I. Penalties

1. In the event of gross negligence, irregularity, laxity or misconduct on the part of the auditor/auditors personnel, the auditor's contract may be terminated and the C.A. firm may be black listed by Chairman& District Development Officer, which shall be communicated to all the Government Departments and the Institute of Chartered Accountants for debarring such firm from any assignment of any Government work. In such a case the C.A. of the C.A. firm shall be severally and/or jointly directly responsible.
2. The violation of any of the terms Prescribed in this tender Documents will invoke penalty as deem fit by

chairman DRDA. It will be the responsibility of the auditor to carry out fast, prompt, accurate and correct audit. Failure to do so leading to either undue delay, or laxity or failure to check irregularity in payments will make the C.A. firm liable for being removed from the contract by the Chairman & District Development Officer after issuing 15 days' notice.

3. C.A. Firms committee Violation narrated above are also liable to be black listed from avoiding Govt. / DRDA /Other GIA Inst. Audit work
- 4 In case of termination of this contract the chairman DRDA can recover following penalty from C.A. firm
 - a. Amount of difference of price values of the new auditor appointed to execute statutory audit in the districts.
 - b. Forfeit the audit fees remains unpaid until whole period
- 5 The work shall be completed within the time frame otherwise penalty will be charged as mentioned in the para 1 to 4.

All the terms & conditions narrated in this documents are acceptable to me.

Date:

Sign:

Seal of Office/ firm:

Name& Designation:

Annexure-III

Format for Technical proposal

A Technical proposal for Statutory Audit

1. Name of the Firm : _____

2. Registered address:

3. Address of Branch Offices: a.

b.

c.

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

year	Turnover (Rs)
2022-23	
2023-24	
2024-25	

5 Professional Tax Registration No:

6 P.F.Registration No. of the firm:

7 (A) Details of CAs as partners or Paid CAs.(Kindly attach PT/P.F. return for last 3 years

Sr.	Name	Designation	Qualification	Registration No.	Age.	Date of joining

7 -B Details of other Staff.

Sr. No.	Name	Designation	Qualification	Age	Date of Joining

7 – C G.S.T NO.

8. Experience General: _____ Years (From the date of Registration of firm)

9 Experience Government Audit: _____ Years

10. List of Government clients (Last 3 years)

Name of the Institution	Year of Audit	fees Received for Audit Work

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

Certificates

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

Date:

Seal of Office/firm proprietor:

Sign:

Name & Designation:

Annexure-IV

Details of DRDA

Name of DRDA: - District Rural Development Agency, Arvalli - Modasa.

Address : - A/F/03, District Panchayat Bhavan, Shamlaji Roads, Modasa-Arvalli.

Telephone No. : -02774 250053

Email ID : -drda.arvalli@gmail.com

No.of taluka : - 8

Name of the schemes		Grant Received in Year		Total Expenditure in Year	
Running Scheme		2023-24	2024-25	2023-24	2024-25
1					
2					
3	-statement Attached-				
4					
5					

Financial details: - No of Vouchers

Details	2023-24	2024-25
DRDA level	625	642
Taluka level	15354	9734
Watershed committees	425	398
others	-	-
TOTAL	16404	10774

2023-24

DRDA/TALUK A	DRDA		BLA		SBM		NIRMAL GUJARAT		PMAY-G		UID BPL		ATM		Mukhyamantri Swacchhatanidhi		MMAPY		BATHROOM BANDHKAM		BNV	
	Grant	exp.	Grant	exp.	Grant	exp.	Grant	exp.	Grant	exp.	Grant	exp.	Grant	exp.	Grant	exp.	Grant	exp.	Grant	exp.	Grant	exp.
BAYAD	400000	800000	1060000	1024182	14804868	14804868	168500	210030	270028	53600786	0	0	0	0	0	0	1280000	1140000	110000	45000	0	0
BHILODA	390000	868213	300000	1101637	17213050	17213050	378957	433316	762004	266121441	0	0	0	0	0	0	300000	480118	205000	205219	0	0
DHANASURA	200000	200000	0	810332	11355390	11355390	208739	248185.5	80005	25445420	0	0	0	0	0	0	2300000	2300000	65000	55266	0	0
MALAPUR	100000	125290	340000	574358	12387298	12387298	204273	223780.9	106004	44075654	0	32	0	0	0	0	2080000	2020000	200000	200000	0	0
MEGHARAJ	260000	460071	490000	961082	14108370	14108370	327239	377541	696984	168478169	0	0	0	0	0	0	820000	820000	205000	205000	0	0
MODASA	550000	560500	300000	1947095	12282353	12282353	211239	261445	335209	40664211	0	369	0	0	0	0	3880000	3860000	200000	190000	0	0
Total	1900000	3014074	2490000	6418686	82151329	82151329	1498947	1754298.4	2250234	598385681	0	401	0	0	0	0	10660000	10620118	985000	900484.3	0	0

2024-25

DRDA/TALUK A	DRDA		BLA		SBM		NIRMAL GUJARAT		PMAY-G		UID BPL		ATM		Mukhyamantri Swacchhatanidhi		MMAPY		BATHROOM BANDHKAM		BNV	
	Grant	exp.	Grant	exp.	Grant	exp.	Grant	exp.	Grant	exp.	Grant	exp.	Grant	exp.	Grant	exp.	Grant	exp.	Grant	exp.	Grant	exp.
BAYAD	50000	0	1100000	1253026	18261000	18261000	3630608	3948738	978286	81915447	0	0	0	0	0	0	1240000	1380354	65000	65000	0	0
BHILODA	200000	203203	1000000	1250312	18820000	18820000	5876352	5771302	1493041	132764126	0	0	0	0	0	0	1400000	1620236	555000	550070.8	0	0
DHANASURA	0	5436	1155000	1260757	7977000	7977000	2948778	2854157	450320	60944875	0	0	0	0	0	0	600000	620000	25000	35000	0	0
MALAPUR	0	4478	800000	804353	5995000	5995000	4013337	3880580	916154	87696664	0	0	0	0	0	0	420000	480000	220000	220000	0	0
MEGHARAJ	0	13780	1100000	1038976	10305000	10305000	4817522	4775616	885969	231180845	0	0	0	0	0	0	1100000	1100059	460000	455000	0	0
MODASA	0	0	1300000	1252958	10431000	10431000	4762950	4695452	909411	96787361	0	178	0	0	0	0	900000	940000	300000	300000	0	0
Total	250000	226897	6455000	6860382	71789000	71789000	26049547	25925845	5633181	691289318	0	178	0	0	0	0	5660000	6140649	1625000	1625070.8	0	0

Annexure-IV

Details of DRDA

Name of DRDA: - District Rural Development Agency, Arvalli - Modasa.

Address : - A/F/03, District Panchayat Bhavan, Shamlaji Roads, Modasa-Arvalli.

Telephone No. : -02774 250053

Email ID : -drda.arvalli@gmail.com

No.of taluka : - 8

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