

बिड दस्तावेज़ / Bid Document

बिड विवरण/Bid Details	
बिड बंद होने की तारीख/समय /Bid End Date/Time	20-04-2026 16:00:00
बिड खुलने की तारीख/समय /Bid Opening Date/Time	20-04-2026 16:30:00
बिड पेशकश वैधता (बंद होने की तारीख से)/Bid Offer Validity (From End Date)	90 (Days)
मंत्रालय/राज्य का नाम/Ministry/State Name	Ministry Of Rural Development
विभाग का नाम/Department Name	Department Of Rural Development (drd)
संगठन का नाम/Organisation Name	National Rural Infrastructure Development Agency
कार्यालय का नाम/Office Name	Bhikaji Cama Place
वस्तु श्रेणी /Item Category	Hiring of Consultants - Milestone/Deliverable Based - Subject Matter Experts, Engagement of C&AG empaneled Chartered Accountant (CA) firms for reconciliation of road-wise eligible expenditure as per PMGSY guidelines; Financial Services; Yes; Hybrid(A..
अनुबंध अवधि /Contract Period	6 Month(s) 4 Day(s)
बिडर का न्यूनतम औसत वार्षिक टर्नओवर (3 वर्षों का) /Minimum Average Annual Turnover of the bidder (For 3 Years)	80 Lakh (s)
उन्हीं/समान सेवा के लिए अपेक्षित विगत अनुभव के वर्ष/Years of Past Experience Required for same/similar service	5 Year (s)
इसी तरह की सेवाओं का पिछला आवश्यक अनुभव है/Past Experience of Similar Services required	Yes
एमएसएमई के लिए अनुभव के वर्षों और टर्नओवर से छूट प्रदान की गई है/MSE Relaxation for Years of Experience and Turnover	No
स्टार्टअप के लिए अनुभव के वर्षों और टर्नओवर से छूट प्रदान की गई है /Startup Relaxation for Years of Experience and Turnover	No
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	5
ऑटो एक्सटेंशन अधिकतम कितनी बार किया जाना है। / Number of Auto Extension count	1
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	3 Days
अनुमानित बिड मूल्य / Estimated Bid Value	2000000
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

आवश्यकता/Required	No
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ईपीबीजी विवरण /ePBG Detail

एडवाइजरी बैंक/Advisory Bank	State Bank of India
ईपीबीजी प्रतिशत (%) /ePBG Percentage(%)	5.00
ईपीबीजी की आवश्यक अवधि (माह) /Duration of ePBG required (Months).	12

(a) 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.

लभार्थी /Beneficiary :

Deputy Director

Bhikaji Cama Place, Department of Rural Development (DRD), National Rural Infrastructure Development Agency, Ministry of Rural Development (Nrida)

UIN Number NCTGC2415P

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.
4. 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.

एक्सेल में अपलोड किए जाने की आवश्यकता /Excel Upload Required :Financial Bid Format - [1773989340.xlsx](#)**अतिरिक्त योग्यता /आवश्यक डेटा/Additional Qualification/Data Required****Scope Of work:**[1774245834.pdf](#)**Profile of Consultants:**[1774245849.pdf](#)**Pre-qualifications Criteria:**[1774245854.pdf](#)**Payment Terms:**[1774245858.pdf](#)**Price Break Up Format:**[1774245862.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
Technical Qualification Parameters	100	60	View File

Total Minimum Qualifying Marks for Technical Score: 60

QCBS Weightage(Technical:Financial):70:30

Pre Bid Detail(s)

मूल्य भिन्नता खंड दस्तावेज/Pre-Bid Date and Time	प्री-बिड स्थान/Pre-Bid Venue
07-04-2026 15:00:00	National Rural Infrastructure Development Agency, 5th Floor, 15, NBCC Tower, Bhikaji Cama Place, New Delhi 110066.

Hiring Of Consultants - Milestone/Deliverable Based - Subject Matter Experts, Engagement Of C&AG Empaneled Chartered Accountant (CA) Firms For Reconciliation Of Road-wise Eligible Expenditure As Per PMGSY Guidelines; Financial Services; Yes; Hybrid(A.. (1)

तकनीकी विशिष्टियाँ /Technical Specifications

विवरण/ Specification	मूल्य/ Values
कोर / Core	
Consulting Category/ Stream	Subject Matter Experts , Engagement of C&AG empaneled Chartered Accountant (CA) firms for reconciliation of road-wise eligible expenditure as per PMGSY guidelines
Consultant's Profile	Financial Services
Proof of Concept (POC) Required	Yes
Deployment of Consultants/Resource	Hybrid(As specified in scope of work)
एडऑन /Addon(s)	

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	Quantity	अतिरिक्त आवश्यकता /Additional Requirement
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क्र.सं./S.N o.	परेषिती/रिपोर्टिंग अधिकारी /Consignee Reporting/Officer	पता/Address	Quantity	अतिरिक्त आवश्यकता /Additional Requirement
1	Sunil Kumar Gupta	110066,15 NBCC Tower 5th Floor Bhikaji Cama Place	Project / Lumpsum Based	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. Generic

Bidder financial standing: The bidder should not be under liquidation, court receivership or similar proceedings, should not be bankrupt. Bidder to upload undertaking to this effect with bid.

3. Forms of EMD and PBG

Successful Bidder can submit the Performance Security in the form of Account Payee Demand Draft also (besides PBG which is allowed as per GeM GTC). DD should be made in favour of

National Rural Infrastructure Development Agency
payable at
New Delhi

. After award of contract, Successful Bidder can upload scanned copy of the DD in place of PBG and has to ensure delivery of hard copy to the original DD to the Buyer within 15 days of award of contract.

4. Forms of EMD and PBG

Successful Bidder can submit the Performance Security in the form of Fixed Deposit Receipt also (besides PBG which is allowed as per GeM GTC). FDR should be made out or pledged in the name of

National Rural Infrastructure Development Agency
A/C (Name of the Seller). The bank should certify on it that the deposit can be withdrawn only on the demand or with the sanction of the pledgee. For release of Security Deposit, the FDR will be released in favour of bidder by the Buyer after making endorsement on the back of the FDR duly signed and stamped along with covering letter. Successful Bidder has to upload scanned copy of the FDR document in place of PBG and has to ensure delivery of hard copy of Original FDR to the Buyer within 15 days of award of contract.

5. 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 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---

**Pradhan Mantri Gram Sadak Yojana (PMGSY)
National Rural Infrastructure Development Agency (NRIDA)**

Request for Proposal (RFP): Engagement of C&AG empaneled Chartered Accountant (CA) firms for reconciliation of road-wise eligible expenditure, in accordance with the Scheme Guidelines, Operational Manual and Accounting Manual, incurred by the concerned PIUs vis-à-vis the funds released by MoRD under PMGSY since the inception of the Scheme and reconciliation up to 31st March 2026 (or till the date of implementation of SNA-SPARSH in the respective SRRDAs), whichever is later.

CONTENTS

S. No.	Particulars	Page No.
	Glossary of Abbreviations	1
	Letter of Invitation	3
I	Background	3
II	Objectives of subject work	4
III	Scope of Work	4
IV	Duties of the Stakeholder (Agency/ NRIDA/SRRDAs/PIUs)	7
V	Period for Completion of Work	10
VI	Prequalification / Eligibility Criteria	11
VII	Payment Terms and Schedule	12
VIII	Selection of Agency-QCBS method	13
IX	Performance Security Deposit (PSD)	14
X	Forfeited of PSD	15
XI	Liquidated Damages	15
XII	Force Majeure	15
XIII	No Breach of Contract	15
XIV	Obligations/ Liabilities of the Agency	15
XV	Terms and Conditions	15
XVI	Confidentiality	15
XVII	Disclaimer on Data and Responsibility of Information	15-16
	Annexures	16-21

GLOSSARY OF ABBREVIATIONS

Abbreviation	Description
BG	Bank Guarantee
CA	Chartered Accountant
CDAC	Centre for Development of Advanced Computing
FY	Financial Year
Gol	Government of India
GST	Goods and Service Tax
INR	Indian Rupees
ITB	Instructions to Bidders
LD	Liquidated Damages
MoRD	Ministry of Rural Development
NoC	No Objection Certificate
NRIDA	National Rural Infrastructure Development Agency
OMMAS	Online Management, Monitoring and Accounting System

PBG/ PSD	Performance Bank Guarantee / Performance Security Deposit
PMGSY	Pradhan Mantri Gram Sadak Yojana
RCPLWEA	Road Connectivity Project for Left Wing Extremism Affected Areas
RFP	Request for Proposal
SBD	Standard Bidding Document
SRRDA	State Rural Roads Development Agency
ToR	Terms of Reference
UT	Union Territory

The tentative schedule and key information are as under:

Particulars	Details
Project Name	Selection of C&AG empaneled Chartered Accountant (CA) firms for reconciliation of road-wise eligible expenditure, in accordance with the Scheme Guidelines, Operational Manual and Accounting Manual, incurred by the concerned PIUs vis-à-vis the funds released by MoRD under PMGSY since the inception of the Scheme till the implementation of SNA-SPARSH in the respective SRRDAs
Method of Selection	Quality and Cost Based Selection (QCBS – 70:30)
Bid value (Estimated value of work)	Rs 20 Lakhs
Release Date of RFP	Refer GeM bid document
Last Date for Receipt of Queries / Clarifications	Refer GeM bid document
Pre-Bid Meeting	Refer GeM bid document
Mode of Bid Submission	Online through GeM portal
Opening of Technical Bid	Refer GeM bid document
Opening of Financial Bid	Refer GeM bid document
Validity of Proposal	90 days from Proposal Due Date (PDD)
Agreement Period	06 months from date of signing of contract, extendable up to 3 months based on satisfactory performance and mutual agreement
Earnest Money Deposit	Refer GeM bid document
Contact Person	As mentioned in GeM bid document

LETTER OF INVITATION

Government of India
Ministry of Rural Development
National Rural Infrastructure Development Agency
5th Floor, 15 NBCC Tower, Bhikaji Cama Place, New Delhi – 110066

Request for Proposal (RFP)

Subject: Engagement of C&AG empaneled Chartered Accountant (CA) firms for reconciliation of road-wise eligible expenditure, in accordance with the Scheme Guidelines, Operational Manual and Accounting Manual, incurred by the concerned PIUs vis-à-vis the funds released by MoRD under PMGSY since the inception of the Scheme and reconciliation up to 31st March 2026 (or till the date of implementation of SNA-SPARSH in the respective SRRDAs), whichever is later.

I. BACKGROUND:

Pradhan Mantri Gram Sadak Yojana (PMGSY) was launched on 25 December 2000 to provide all-weather rural road connectivity. Over the years multiple phases including PMGSY-I, PMGSY-II, PMGSY-III and RCPLWEA were implemented. The PMGSYIV is under progress.

PMGSY funding pattern shifted from 100% central assistance to a cost sharing pattern (60:40 / 90:10 / 100%) as applicable from FY 2015-16 onwards.

NRIDA (earlier NRRDA) was established in 2002 as a registered society to support PMGSY implementation and was renamed as NRIDA w.e.f. 04 May 2017.

For implementation of the PMGSY scheme the Government has issued consolidated guidelines which are to be followed by all stakeholders. In addition to the PMGSY guidelines, there are detailed manuals like Operation manual, accounting manual etc dealing with specific aspects of PMGSY operations.

All the projects are uploaded onto the OMMAS system prior to their sanction and post sanction progress, both physical and financial is also to be uploaded by the states for effective monitoring. All the contractors' payments under the PMGSY are generated through the OMMAS system and therefore a large amount of data is available for analysis of PMGSY projects.

Funds under PMGSY were released by the Ministry of Rural Development (MoRD) to the State Rural Roads Development Agencies (SRRDAs). Considering the long implementation period of the scheme, it has been observed that reconciliation between the funds released by MoRD and states and the expenditure incurred by SRRDAs requires a systematic review to determine the exact savings/unutilized balances.

NRIDA had earlier undertaken a reconciliation exercise for assessment of savings arising out of the difference between the funds released by the Ministry of Rural Development (MoRD) and the expenditure incurred by the State Rural Roads Development Agencies (SRRDAs) till the FY 2023-24, under the PMGSY scheme through engagement of an independent Chartered Accountant Firm. However, the methodology and basis adopted in the earlier reconciliation exercise differ from the revised reconciliation approach now proposed. There have been changes in the fund flow mechanism (SNA to SNA-SPARSH), the reconciliation period, and certain parameters for

determination of eligible expenditure and savings. Further, it has also been proposed to incorporate adjustment of interest earned on PMGSY funds against expenditure and to develop and implement a reconciliation utility in the OMMAS system to facilitate system-driven reconciliation in the future. In view of these changes, it has been considered necessary to undertake an updated reconciliation exercise covering the period up to 31st March 2026.

The major reasons for variations in expenditure shall be analysed and reported by the selected CA firm. The reasons indicated below are illustrative in nature and not exhaustive, and the agency may identify and report any other factors contributing to such variations during reconciliation:

- **Incorrect legacy data entered in OMMAS** by the concerned PIUs during the initial stage of implementation of OMMAS in the respective SRRDAs.
- **Misclassification of RA bill payments** under an incorrect road/project, leading to ineligible expenditure under one project and corresponding savings under another.
- **Execution of higher specifications** than those approved, without approval of MoRD/Competent Authority.
- **Adjustment of interest earned on PMGSY funds** against expenditure.
- **Utilization of savings from one road/project to another within the Batch (i.e Intra-Batch adjustment)** without approval of the competent authority.
- **Variation in approved road length and/or sanctioned project cost.**
- **Expenditure arising due to cost overrun and/or time overrun.**
- **Discrepancies in inter-batch or intra-batch accounting of expenditure.**
- **Adjustment of DPR' expenditure against programme funds in respect of unsanctioned roads.**
- **Non-reimbursement of expenditure incurred on dropped roads from the State's own funds.**
- **Any other variation** observed during reconciliation.

II. Objectives of subject work:

The primary objective of the assignment is to carry out reconciliation between the funds released by MoRD, along with the corresponding State share and the eligible expenditure incurred by the SRRDAs under PMGSY schemes, and to determine the savings/unutilized balances, if any.

The reconciliation exercise shall cover all fund releases and expenditures from the inception of PMGSY up to the implementation of the SNA-SPARSH framework in the respective SRRDAs.

In this regard, NRIDA proposes to engage a Chartered Accountant (CA) firm empanelled with the Comptroller and Auditor General (C&AG) of India to undertake a comprehensive reconciliation exercise.

For this assignment, all relevant records available with NRIDA, including earlier reconciliation reports, working papers, datasets and related documents, shall be made available to the selected CA firm to facilitate the reconciliation process.

The selected CA firm shall review the earlier reconciliation outputs and utilize the available records, wherever appropriate, while undertaking the present exercise in accordance with the methodology approved by NRIDA.

III. Scope of Work

The Chartered Accountant (CA) Firm (hereinafter referred to as the *Agency*) shall undertake a comprehensive reconciliation and analytical exercise in respect of funds released under PMGSY and expenditure incurred by the SRRDAs. The scope of work shall include, but not be limited to, the following:

- A. **Review of Earlier Reconciliation Exercise:** The expenditure reconciliation up to January 2024 has already been carried out based on the logic flow chart approved by NRIDA and MoRD. However, certain parameters and reconciliation conditions have subsequently been revised. Accordingly, the Agency shall review the earlier reconciliation outputs and undertake updated reconciliation up to 31st March 2026 (or till the date of implementation of SNA-SPARSH in the respective SRRDAs), whichever is later, in accordance with the revised parameters and methodology approved by NRIDA.
- B. **Road-wise Reconciliation of Expenditure:** The Agency shall undertake road-wise reconciliation of eligible expenditure vis-à-vis the funds released by MoRD under PMGSY. The reconciliation shall be carried out with reference to the clearances/approvals issued by MoRD/NRIDA and by considering, inter alia, the following:
 - Approved length and sanctioned cost of roads/projects.
 - Variations in length, scope or cost, wherever applicable.
 - Higher specifications, if approved under PMGSY guidelines.
 - Provisions contained in the PMGSY Scheme Guidelines, Operational Manual and Accounting Manual.
 - Road-wise and batch-wise data available in OMMAS, along with financial records maintained by SRRDAs/PIUs.
- C. **Coordination with SRRDAs:** The Agency shall coordinate with the State Rural Roads Development Agencies (SRRDAs) and obtain confirmation of the reconciliation results. This shall include verification of:
 - Obtaining confirmation from the concerned SRRDAs on the road-wise eligible expenditure determined by the Agency during the reconciliation exercise
 - Any specific approval or relaxation granted by MoRD/NRIDA for expenditure incurred which otherwise was required to be met from State funds.
 - Any adjustment, correction or clarification required in respect of road-wise expenditure and fund releases.
 - Supporting records and certifications maintained by SRRDAs/PIUs relevant to the reconciliation exercise.
- D. **Identification and Analysis of Variations:** The Agency shall identify and analyse variations between funds released, expenditure incurred and eligible expenditure, including reasons for such variations. The Agency shall also highlight cases involving:
 - Ineligible expenditure, if any, under PMGSY provisions.
 - Savings or unutilized balances, if any.
 - Adjustments or irregularities noticed during reconciliation.
- E. **Preparation of Reconciliation Statements:** The Agency shall prepare comprehensive reconciliation statements and analytical reports in the formats prescribed by NRIDA, including the following:
 - Road-wise reconciliation statements, indicating funds released, expenditure incurred and eligible expenditure.
 - Vertical-wise summary statements of funds released, expenditure incurred, eligible expenditure and savings/unutilized balances.
 - For this assignment, “Vertical” shall refer to PMGSY-I, PMGSY-II, PMGSY-III and RCPLWEA.

- Batch-wise reconciliation statements within each vertical.
- Preparation of a detailed reason-wise analytical report on variations in expenditure, based on the illustrative reasons identified under this ToR and any other factors observed during the reconciliation exercise SRRDA-wise reconciliation summaries, reflecting the position of funds released, expenditure incurred and eligible expenditure.
- A consolidated reconciliation report covering all SRRDAs and scheme verticals, duly signed by the authorized signatory of the CA Firm and bearing a valid UDIN (Unique Document Identification Number).
- The reconciliation statements/Reports shall be supported by working papers and datasets in Excel/soft format for verification by NRIDA.
- Any other statement, format or analytical report as may be prescribed or required by NRIDA from time to time.

F. Development and Pilot Deployment of Reconciliation Utility in OMMAS:

Based on the reconciliation methodology and logic flow approved by NRIDA, the Agency shall design and prepare the detailed functional specifications, logic framework and data validation rules for development of a reconciliation utility to be integrated within the Online Management, Monitoring and Accounting System (OMMAS), with the objective of enabling system-driven and automated reconciliation of funds released and expenditure incurred under PMGSY in future. The scope of work under this component shall include, but not be limited to, the following:

- Preparation of detailed functional specifications and logic flow for the proposed reconciliation utility, including mapping of relevant financial and physical data fields available in OMMAS.
- Identification of data sources and data dependencies within OMMAS required for automated reconciliation, including road-wise, batch-wise, vertical-wise and SRRDA-wise financial data.
- Definition of validation checks and reconciliation parameters, including treatment of variations such as excess expenditure, savings, ineligible expenditure and adjustments.
- Design of automated reports and dashboards to generate reconciliation outputs at various levels, including road-wise, batch-wise, vertical-wise and SRRDA-wise summaries.
- Preparation of technical documentation and system logic to facilitate development of the utility by the designated technical agency managing OMMAS (e.g., C-DAC/concerned system developer).
- Support to NRIDA and the system developer during development and testing of the reconciliation utility in OMMAS.
- The Agency shall also assist NRIDA in pilot deployment and testing of the reconciliation utility in OMMAS in at least two States, to validate the functionality, accuracy and robustness of the automated reconciliation framework. Based on the pilot implementation, the Agency shall:
 - Analyse the outputs generated by the system and compare them with the manually prepared reconciliation results.
 - Identify any system gaps, data inconsistencies or logic improvements required.
 - Provide recommendations for refinement and stabilization of the utility prior to nationwide rollout across all SRRDAs.
 - The Agency shall submit a comprehensive report on the pilot implementation, including observations, system improvement suggestions and final recommended framework for full-scale deployment of the reconciliation utility in OMMAS.
 - Recommendations for System Improvement: The Agency shall provide recommendations for improvements in the OMMAS system, including financial data

structures and reporting modules, to enable automated reconciliation, improved financial monitoring and enhanced transparency in the future.

IV. Duties of the Stakeholder:

A. Duties of the Agency: The Chartered Accountant (CA) Firm (hereinafter referred to as the Agency), inter alia, shall perform the following duties and responsibilities during the course of the assignment:

- a. **Professional Conduct and Standards:** The Agency shall perform the assignment with the highest standards of professional diligence, independence, objectivity and integrity, in accordance with the professional standards prescribed by the Institute of Chartered Accountants of India (ICAI) and the applicable provisions governing assignments undertaken by C&AG empanelled firms.
- b. **Understanding of Scheme Framework:** Before commencement of the reconciliation exercise, the Agency shall thoroughly study and familiarize itself with the PMGSY Scheme Guidelines, Accounting Manual, Operational Manual, financial procedures and instructions issued by MoRD/NRIDA from time to time, including the relevant provisions relating to fund releases, eligible expenditure, and accounting procedures under the scheme.
- c. **Verification and Validation of Data:** The Agency shall verify and validate the data relating to funds released by MoRD, including the corresponding State share (from FY 2015–16 onwards, wherever applicable), and reconcile the same with the expenditure records available in OMMAS and other financial records maintained by SRRDAs/PIUs.
- d. **Collection and Analysis of Financial Data:** The Agency shall obtain, review and analyse the road-wise, batch-wise, vertical-wise and SRRDA-wise financial and physical data available in OMMAS and other relevant databases, and ensure that the reconciliation exercise is carried out based on authentic, verified and complete datasets.
- e. **Coordination with Stakeholders:** The Agency shall maintain close coordination with the concerned Divisions of the Ministry of Rural Development (MoRD), NRIDA, State Rural Roads Development Agencies (SRRDAs), Programme Implementation Units (PIUs) and any other relevant stakeholders for obtaining necessary records, data, confirmations and clarifications required for completion of the reconciliation exercise.
- f. **Deployment of Qualified Manpower:** The Agency shall deploy adequate qualified and experienced personnel, including Chartered Accountants and supporting professional staff, to carry out the assignment efficiently. The deployed personnel shall possess adequate knowledge of government accounting systems, public financial management and large-scale reconciliation exercises.
- g. **Appointment of Project Nodal Officers:** The selected CA Firm shall nominate at least two qualified Chartered Accountants as Project Nodal Officers, who shall be responsible for overall supervision of the assignment and coordination with NRIDA, MoRD and the concerned SRRDAs throughout the duration of the project.
- h. **Documentation and Maintenance of Working Papers:** The Agency shall maintain complete documentation, working papers, datasets and analytical notes supporting the reconciliation calculations, observations and conclusions drawn during the course of the assignment. Such records shall be maintained in an organized manner and shall be made available to NRIDA for verification whenever required.

- i. **Confidentiality of Information:** The Agency shall maintain strict confidentiality of all data, documents and information obtained during the course of the assignment. The information obtained shall not be disclosed to any third party without the prior written approval of NRIDA, except where required under applicable professional or statutory obligations.
- j. **Periodic Progress Reporting:** The Agency shall submit periodic progress reports on a fortnightly basis to NRIDA, indicating the progress of the reconciliation work, issues encountered, clarifications required from SRRDAs or other stakeholders, and the proposed course of action for timely completion of the assignment.
- k. **Submission of Reports and Deliverables:** The Agency shall prepare and submit draft reconciliation reports, analytical statements and the final reconciliation report within the timelines prescribed by NRIDA. The final report shall include all reconciliation statements, analysis of variations, supporting data and certification by the authorized signatory of the CA Firm along with a valid UDIN (Unique Document Identification Number).
- l. **Submission of Reconciliation Methodology and Formats:** The Agency shall submit the proposed reconciliation methodology, logic flow, analytical framework and reporting formats to NRIDA for review and approval prior to finalization and implementation of the reconciliation exercise.
- m. **Reconciliation Utility in OMMAS:** The Agency shall prepare the functional specifications, reconciliation logic, data validation rules and reporting framework required for development of a reconciliation utility in the Online Management, Monitoring and Accounting System (OMMAS) to enable automated reconciliation of funds released and expenditure incurred under PMGSY. The actual development and integration of the reconciliation utility shall be undertaken by the designated technical agency managing the OMMAS system, i.e., C-DAC, based on the specifications and logic framework provided by the Agency. The Agency shall provide necessary support to NRIDA and the technical agency during the development, testing and validation of the reconciliation utility. Further, the Agency shall assist NRIDA in pilot implementation and testing of the utility in at least two (2) States, and review the system-generated reconciliation outputs to ensure alignment with the approved reconciliation methodology. Based on the results of the pilot implementation, the Agency shall also provide recommendations for improvement and stabilization of the utility prior to its wider rollout across SRRDAs.
- n. **Facilitation of Audit and Review:** The Agency shall extend necessary cooperation to NRIDA, MoRD, internal auditors, statutory auditors and C&AG authorities, if required, by providing relevant working papers, supporting documents and explanations relating to the reconciliation exercise.

B. Duties / Responsibilities of NRIDA: NRIDA shall provide necessary support and facilitation to the selected Chartered Accountant (CA) Firm (Agency) for effective execution of the assignment. The responsibilities of NRIDA shall include, but not be limited to, the following:

- a. **Provision of Relevant Records and Data:** NRIDA shall provide access to all relevant records and information available with it, including fund release data, scheme approvals, earlier reconciliation reports, working papers, datasets, and other related documents required for undertaking the reconciliation exercise.
- b. **Access to OMMAS Data:** NRIDA shall facilitate access to the Online Management, Monitoring and Accounting System (OMMAS) and other relevant databases, as required

for extraction and analysis of road-wise, batch-wise and vertical-wise financial and physical data under PMGSY.

- c. **Coordination with MoRD and SRRDAs:** NRIDA shall facilitate coordination between the Agency and the concerned divisions of the Ministry of Rural Development (MoRD), State Rural Roads Development Agencies (SRRDAs) and other stakeholders, wherever required for obtaining necessary records, confirmations and clarifications.
- d. **Approval of Methodology and Reporting Formats:** NRIDA shall review and approve the proposed reconciliation methodology, logic flow, parameters and reporting formats submitted by the Agency prior to commencement of the reconciliation exercise.
- e. **Facilitation of Data Validation:** NRIDA shall assist the Agency in obtaining necessary clarifications and confirmations from SRRDAs/PIUs in respect of variations identified during the reconciliation process.
- f. **Monitoring of Progress:** NRIDA shall review the periodic progress reports submitted by the Agency, provide feedback where necessary, and monitor the overall progress of the assignment to ensure timely completion.
- g. **Review of Draft Reports:** NRIDA shall review the draft reconciliation reports and analytical statements submitted by the Agency and provide comments/suggestions, wherever necessary, prior to finalization of the report.
- h. **Facilitation of OMMAS Utility Development:** NRIDA shall coordinate with the designated technical agency responsible for OMMAS (e.g., C-DAC or any other system developer) for development, testing and pilot deployment of the reconciliation utility based on the specifications and logic prepared by the Agency.
- i. **Facilitation of Pilot Implementation:** NRIDA shall identify the States for pilot implementation of the reconciliation utility in OMMAS and facilitate coordination between the Agency, the technical developer and the concerned SRRDAs for testing and validation of the system.
- j. **Acceptance of Final Deliverables:** NRIDA shall review and formally accept the final reconciliation report, analytical statements and other deliverables submitted by the Agency upon satisfactory completion of the assignment.

C. Duties / Responsibilities of SRRDAs / PIUs: The State Rural Roads Development Agencies (SRRDAs) and the concerned Programme Implementation Units (PIUs) shall extend necessary cooperation and support to the selected Chartered Accountant (CA) Firm (Agency) and NRIDA for successful completion of the reconciliation exercise. Their responsibilities shall include, but not be limited to, the following:

- a. **Provision of Records and Information:** SRRDAs/PIUs shall provide access to all relevant financial records, project documents, approvals, sanction orders, utilization details, and other related documents required for undertaking the reconciliation exercise.
- b. **Access to Data and Supporting Documents:** SRRDAs/PIUs shall facilitate access to road-wise, batch-wise and project-wise financial data maintained in OMMAS and other supporting records available at the State and PIU levels.

- c. **Verification and Confirmation of Data:** SRRDAs shall review and confirm the road-wise eligible expenditure and reconciliation results calculated by the Agency and provide necessary clarifications wherever required.
- d. **Clarification on Variations:** SRRDAs/PIUs shall provide explanations, supporting documents and approvals, wherever available, in respect of variations identified during the reconciliation exercise, including cases relating to excess expenditure, savings, or ineligible expenditure.
- e. **Furnishing of Approvals and Relaxations:** SRRDAs shall provide copies of any specific approvals, relaxations or clarifications issued by MoRD/NRIDA in respect of expenditure incurred which otherwise would have required funding from State resources.
- f. **Facilitation of Data Validation:** SRRDAs/PIUs shall assist the Agency in verification and validation of road-wise expenditure data, including corrections in legacy data where necessary and supported by appropriate records.
- g. **Nomination of Nodal Officer:** Each SRRDA shall nominate a nodal officer for coordination with NRIDA and the Agency, who shall be responsible for timely provision of data, records, confirmations and clarifications required for the reconciliation exercise.
- h. **Timely Response and Cooperation:** SRRDAs/PIUs shall extend full cooperation to the Agency and NRIDA and ensure timely submission of required information, records and confirmations so as to facilitate completion of the reconciliation exercise within the prescribed timelines.
- i. **Support for Pilot Implementation of OMMAS Utility:** The identified SRRDAs shall cooperate with NRIDA and the Agency in pilot implementation and testing of the reconciliation utility in OMMAS, including validation of system outputs and providing feedback for system improvements.
- j. **Finalization of Reconciliation Based on Available Records:** SRRDAs/PIUs shall ensure timely review and confirmation of the draft reconciliation statements submitted by the selected Agency. If the concerned SRRDA/PIU fails to provide confirmation, comments or supporting records within the stipulated time period (including the extended period, if any), the reconciliation results prepared by the Agency may be treated as final based on the available records, data in OMMAS and information provided by NRIDA. The reconciliation finalized on the basis of available records shall be considered valid for the purpose of determination of savings/unutilized balances under PMGSY schemes.

V. PERIOD FOR COMPLETION OF WORK:

The selected Agency shall complete the assignment within six (6) months from the date of award of work, leading to submission of a comprehensive report by the CA Firm. The period may be extended by up to three (3) months upon submission of valid justification and approval by the competent authority.

S. No.	Activity / Task	Tentative Time Schedule
1	Devising the methodology / flow chart for reconciliation and obtaining approval from NRIDA; appointment of Nodal Officer	Within 15 days after award of work
2	Collection of road-wise expenditure, receipt, release, clearance, VoP and all other requisite documents / information from SRRDAs and compilation thereof	1 Month
3	Reconciliation of data as per the approved methodology	1 Month
4	Coordination with SRRDAs for confirmation of reconciled data and obtaining concerns / comments from SRRDAs	2 Months
5	Compilation of report and submission to NRIDA	15 Days
6	Development and piloting of auto-reconciliation utility in OMMAS	1 Month
	Total Completion Period	6 Months

However, the selected agency may also submit its month-wise timeline for completion of the task and get it approved from NRIDA within 15 days of the date of award of subject work.

VI. Prequalification / Eligibility Criteria:

The interested Chartered Accountant (CA) Firms intending to participate in the bidding process must fulfil the following eligibility criteria. The bidders shall submit documentary evidence in support of the same as part of their Technical Proposal.

Basic Eligibility Requirements:

- a. The bidder must be a Chartered Accountant Firm registered with the Institute of Chartered Accountants of India (ICAI).
- b. The firm must be empanelled with the Comptroller and Auditor General (C&AG) of India for audit of PSUs / Government Bodies during the relevant empanelment year.
- c. The firm must have a minimum of five (5) years of professional experience as on the date of submission of the bid.
- d. The firm should have experience in Government audit, financial reconciliation, scheme audit or financial review assignments funded by the Government of India / State Governments / Public Sector Undertakings involving.
- e. The firm must have adequate professional staff, including at least two qualified Chartered Accountants, available for deployment for this assignment.

Summary of Eligibility Requirements

S. No.	Requirement	Details	Supporting Documents
1	Legal Entity	The bidder must be a CA Firm registered in India as a Partnership Firm / LLP / Company.	Certificate of Incorporation / Registration issued by the competent authority.
2	C&AG Empanelment	The firm must be empanelled with the C&AG of India for audit of PSUs / Government Bodies during the relevant year.	Self-certified copy of valid C&AG Empanelment Letter/Certificate.
3	Undertaking	The firm should not be insolvent, blacklisted or debarred by any Government Department / PSU / statutory authority in India.	Self-declaration as per Annexure – B.
4	Bid Security Declaration	Submission of Bid Security Declaration as prescribed in the RFP.	Annexure – C.
5	Authorization of Signatory	The bid must be signed by an authorized signatory of the firm.	Board Resolution / Authority Letter authorizing the signatory.

Important Note

- The bid submitted by an Agency shall be summarily rejected if it fails to submit any of the mandatory supporting documents required to substantiate its eligibility or technical claims.
- NRIDA reserves the right to verify the authenticity of the documents and information submitted by the bidder at any stage of the evaluation process.

VII. Payment Terms and Schedule:

A. General:

Payments to the selected Chartered Accountant (CA) Firm (Agency) shall be made based on the successful completion of defined milestones and acceptance of deliverables by NRIDA.

NRIDA shall undertake periodic review of the progress of work carried out by the Agency. The progress of the assignment shall be reviewed at the end of each month, and the Agency shall ensure completion of the assignment within the stipulated timelines.

No payment shall be made unless the deliverables corresponding to the relevant milestone are submitted and accepted by NRIDA.

B. Milestone-Based Payment Schedule

The payment shall be released on a milestone basis, as indicated below:

S. No.	Milestone / Deliverable	Payment
1	Submission of reconciliation outputs as per scope of Work, including data collection, compilation, reconciliation methodology and formats for approval by NRIDA.	20% of the contract value
2	Submission of draft reconciliation including road-wise, batch-wise, vertical-wise and SRRDA-wise reconciliation statements according to approved reconciliation methodology and formats by NRIDA.	40% of the contract value

S. No.	Milestone / Deliverable	Payment
3	Submission of final reconciliation report, including road-wise, batch-wise, vertical-wise and SRRDA-wise reconciliation statements, duly signed by the authorized signatory of the CA Firm where the reconciliation results are certified by the firm, the certification shall be accompanied by a valid UDIN generated through the ICAI portal.	30% of the contract value
4	Submission of functional specifications, reconciliation logic and successful development / pilot deployment support of reconciliation utility in OMMAS, along with recommendations for system improvements.	10% of the contract value

C. Important Conditions

- The quoted professional fee shall be exclusive of applicable GST, which shall be payable as per Government of India rules.
- The Agency may be required for visit to SRRDAs / PIUs for collection, verification or validation of data, wherever necessary. In such cases, prior approval of NRIDA shall be obtained.
- In case such visits are approved, TA/DA shall be reimbursed separately as per the following norms:
 - ✓ **For qualified Chartered Accountants:** TA/DA shall be reimbursed as per NRIDA norms equivalent to Assistant Director (AD) level officers.
 - ✓ **For supporting staff:** TA/DA shall be reimbursed as admissible to support staff of NRIDA.

D. No advance payment shall be made under this assignment.

VIII. Selection of Agency: The agency shall be selected on OCBS method:

TECHNICAL & FINANCIAL EVALUATION CRITERIA (QCBS)

- a. **Technical Evaluation Criteria:** The technical proposals submitted by the eligible bidders shall be evaluated based on the following criteria. The maximum marks for the technical evaluation shall be 100 marks.

S. No.	Technical Criteria	Particulars	Marks	Maximum Marks
1	Establishment of the Agency (Years of Experience)	More than 10 years	15	15
		More than 5 years up to 10 years	10	
		Up to 5 years	5	
2	Number of Directors / Partners / Working Chartered Accountants	More than 4	14	14
		3 – 4	10	
		2	5	
3	Average Annual Turnover (Last 3 Financial Years)	Above ₹4 Crore	12	12
		Above ₹2 Crore and up to ₹4 Crore	6	
		Rs 80 lacs to 2 Crore	4	
4	Number of Branch Offices	More than 4 Branch Offices	14	14

S. No.	Technical Criteria	Particulars	Marks	Maximum Marks
		3-4 Branch Offices	10	
		1-2 Branch Offices	4	
5	Prior experience of PMGSY Audit (Internal and Statutory)	Experience in more than 4 States	25	25
		Experience in 2 – 4 States	20	
		Experience in 1 State	10	
6	Experience of successfully completing reconciliation of eligible expenditure under Centrally Sponsored Schemes / Government infrastructure programmes involving fund reconciliation of ₹1,000 crore or more.	Experience in more than 3 States	20	20
		Experience in 2 – 3 States	15	
		Experience in 1 State	10	
7	Total Technical Marks			100
8	Qualifying Marks	Minimum qualifying marks for technical evaluation		60%

Important Notes

- Only those bidders who obtain minimum 60% marks (i.e., 60 out of 100) in the technical evaluation shall be considered technically qualified.
- Financial bids shall be opened only for technically qualified bidders.
- Bidders must submit supporting documentary evidence for each technical criterion claimed in the bid.
- NRIDA reserves the right to verify the authenticity of the documents submitted by the bidders during the evaluation process.

b. Financial Evaluation

Fees Quoted: The bidder shall quote the price entirely in Indian Rupees (INR) (The Fees are exclusive of applicable GST).

c. Weightage

Criteria	%
Technical Score	70
Financial Score	30
Total	100

The bidder securing the highest combined score shall be declared Most Preferred Bidder (H1).

d. QCBS Selection Procedure:

1. The lowest financial bid (FM) shall be awarded a financial score (SF) of 100.
2. Financial score of other bidders shall be calculated as:
 $SF = 100 \times FM / F$
3. Combined Score (S) shall be calculated as:
 $S = (ST \times 0.70) + (SF \times 0.30)$
4. Bidder with the highest S shall be selected as H1.

IX. PERFORMANCE SECURITY DEPOSIT (PSD):

- a. The successful bidder shall submit a Performance Security Deposit (PSD) of 5% of bid value within 15 days of issue of LOI.

- b. PSD shall remain valid for 60 days beyond completion of all contractual obligations.
- c. PSD shall be refunded within three (03) months after successful completion of work.
- d. No interest shall be payable on PSD.
- e. PSD may be submitted in the form of Bank Guarantee / FDR / Banker's Cheque / Demand Draft.

X. PSD shall be forfeited in case of BREACH OF CONTRACT TERMS i.e

- Failure to commence or complete work
- Violation of Code of Integrity
- Failure to extend validity of PSD

XI. LIQUIDATED DAMAGES

- a. In case of extension in the delivery period with liquidated damages the recovery shall be made based on following percentages of value of goods/services which the bidder has failed to complete: -
 - delay up to one fourth period of the prescribed delivery period: 2.5%
 - delay exceeding one fourth but not exceeding half of the prescribed period: 5.0%
 - delay exceeding half but not exceeding three fourth of the prescribed period: 7.5%
 - delay exceeding three fourth of the prescribed period: 10%
- b. The maximum amount of liquidated damages shall be 10% of the contract value.
- c. If the Agency requires an extension of time in completion of contractual supply on account of occurrence of any hindrance, he shall apply in writing to the authority, which has placed the work order, for the same immediately on occurrence of the hindrance but not after the stipulated date of completion of work.
- d. Any delay to the extent attributable to NRIDA shall not attract provisions of this clause.

XII. FORCE MAJEURE

Force Majeure shall mean events beyond reasonable control, including natural calamities, war, civil unrest, Government actions, etc., excluding negligence, insufficiency of funds or payment defaults.

XIII. NO BREACH OF CONTRACT

Failure due to Force Majeure shall not be treated as breach, provided due notice and reasonable mitigation measures are taken.

XIV. OBLIGATIONS/ LIABILITIES OF THE Agency

The Agency shall exercise reasonable professional care in verification of data; however, the accuracy and completeness of primary records shall remain the responsibility of the data-providing authorities.

XV. TERMS AND CONDITIONS

The engagement shall be governed by applicable Government of India rules, PMGSY guidelines and conditions stipulated in this RFP and the agreement to be executed.

XVI. CONFIDENTIALITY

All documents, data and information obtained during the assignment shall remain confidential and shall not be disclosed without prior written approval of NRIDA.

XVII. DISCLAIMER ON DATA AND RESPONSIBILITY OF INFORMATION

The reconciliation and calculation of savings under this assignment shall be carried out based on the data, records, and documents made available by NRIDA, MoRD, SRRDAs and data available in the OMMAS system.

1. The CA Firm shall rely on the information, documents and records provided by NRIDA, SRRDAs and other concerned authorities for the purpose of reconciliation and analysis.
2. The Firm shall exercise reasonable professional care and due diligence in examining the records and reconciling the data; however, the accuracy, completeness and authenticity of the primary data shall remain the responsibility of the respective data-providing authorities, including SRRDAs.
3. In case any discrepancy, inconsistency or insufficiency of data is noticed during the reconciliation exercise, the same shall be brought to the notice of NRIDA for appropriate clarification or resolution.
4. The reconciliation results and saving calculations prepared by the CA Firm shall be based on the data available with RC division of MoRD, NRIDA and SRRDAs at the time of the exercise, and any subsequent revision in data by SRRDAs or other stakeholders may require corresponding revision of the reconciliation results.
5. The CA Firm shall maintain proper working papers and supporting documentation for all reconciliation statements and calculations submitted to NRIDA.
6. The final reconciliation report submitted by the Firm shall clearly indicate the sources of data used, limitations encountered (if any), and assumptions adopted during the exercise.

The assignment shall not be construed as statutory audit or certification of accounts of SRRDAs but shall be limited to reconciliation and analytical determination of savings based on available records

ANNEXURES

Annexure A: Financial Bid Covering Letter & Format

Annexure B: Declaration by the Bidder

Annexure C: Bid Security Declaration

Annexure D: Technical Bid Proforma & Checklist (Bidder Friendly)

Bid Checklist

- Covering Letter
- Certificate of Incorporation / Registration
- Board Resolution / Authority Letter
- Self Declaration (Annexure B)
- Bid Security Declaration (Annexure C)
- Technical Approach & Methodology
- Work Plan & Timelines
- Technical Bid Proforma
- Financial Bid Proforma
- Any other supporting document

Incomplete submissions are liable to rejection.

I have **fully fine-tuned and standardised** your RFP and placed a **publication-ready, legally vetted version** in the canvas.

Authorised Signatory

ANNEXURE A: FINANCIAL BID COVER LETTER & FORMAT

{To be submitted by the bidder on bidder's letter head}

In relation to our Bid submitted to The Director (Finance And Admn) NRIDA, 15 NBCC TOWER, 5th FLOOR, BHIKAJI CAMA PLACE, NEW DELHI For procurement of in response to their Notice Inviting Bid No. Dated: we hereby declare:

Dear Sir,

Financial Bid Format

S.No	Item Description	Price (In Rs.) (Exclusive of all taxes)	Applicable GST (in %)	GST Amount (in Rs.)	Total amount (In Rs.) (Inclusive of GST)
1	State wise and work wise reconciliation of releases and expenditure under PMGSY and submission of the reconciliation report				

Note: The Fees are inclusive of all type cost incurred for completing the task (except TA/DA shall be reimbursed separately as per the norms).

1. We, the undersigned bidder, having read & examined in detail, the Bidding Document, the receipt of which is hereby duly acknowledged, we, the undersigned, offer to work as mentioned in the Scope of the work, said bidding document for the same.
2. We undertake that the Fees are in conformity with the specifications prescribed. The quote/fee are exclusive of applicable GST likely to be incurred for executing this work. The fees are inclusive of all type cost incurred for completing the task.
3. We undertake, if our bid is accepted, to deliver the services in accordance with the delivery schedule specified in the bidding document.
4. We hereby declare that in case the contract is awarded to us, we shall submit the Performance Security Deposit (PSD) as prescribed in the bidding document.
5. We agree to abide by this bid for bid validity period, and it shall remain binding upon us and may be accepted at any time before the expiry of that period.
6. Until a formal contract is prepared and executed, this bid, together with your written acceptance thereof and your notification of award shall constitute a binding Contract between us.
7. We hereby declare that our bid is made in good faith, without collusion or fraud and the information contained in the bid is true and correct to the best of our knowledge and belief.
8. We understand that you are not bound to accept the lowest or any bid you may receive.
9. We agree to all terms & conditions as mentioned in the bidding document and submit that we have not submitted any deviations in this regard.

Authorized Signature

(Name and Stamp)

Date:
Place:

ANNEXURE B: DECLARATION BY THE BIDDER REGARDING QUALIFICATIONS

Declaration by the bidder on bidder's letter head

In relation to our Bid submitted to The Director (Finance And Admn) NRIDA, 15 NBCC TOWER, 5th FLOOR, BHIKAJI CAMA PLACE, NEW DELHI For procurement of in response to their Notice Inviting Bid No. Dated: we hereby declare:

1. We possess the necessary professional, technical, financial and managerial resources and competence required by the Bidding Document issued by the Procuring Entity,
2. We have fulfilled 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. We are not insolvent, in receivership, bankrupt or being wound up, not have our affairs administered by a court or a judicial officer, not have our business activities suspended and not the subject of legal proceedings for any of the foregoing reasons,
4. We do not have, and our directors and officers not have, been convicted of any criminal offence related to our professional conduct or the making of false statement or misrepresentations as to 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. We do not have a conflict of interest as specified in the Act, Rules and the Bidding Document, which materially affects fair competition,
6. We should comply with the code of integrity as specified in the bidding document,
7. We are not blacklisted or debarred by any Central Government/ State Government, Central/State Government bodies or any other Government/Non-Government Institutions etc.

Authorized Signature

(Name and Stamp)

Date:

Place:

ANNEXURE C: BID SECURITY DECLARATION

Declaration by the bidder on bidder's letter head

In relation to our Bid submitted to The Director (Finance and Admn) NRIDA, 15 NBCC TOWER, 5th FLOOR, BHIKAJI CAMA PLACE, NEW DELHI For procurement of in response to their Notice Inviting Bid No. Dated: we hereby declare:

1. That we accept all the Terms and Condition of the Bid,
2. That we will not withdraw or modify my/our bid after opening of bids,
3. That we will execute the agreement for undertaking the tendered work and deposit the performance security as required under the instant tender,
4. That we will not breach any provision of code of integrity, prescribed for bidders, specified in the bidding document,
5. That I understand and accept that in case of breach of any of the conditions mentioned in the aforesaid clauses of this declaration, we would be liable to be blacklisted and debarred from participating in any future tenders of NRIDA for the next 2 financial years.

Authorized Signature

(Name and Stamp)

Dated:

Place:

Annexure -D

TECHNICAL PROPOSAL – PROFORMA

{To be submitted by the bidder on bidder's letter head}

S. No.	Technical Criteria	Particulars / Sub-Criteria	Documents to be submitted by Bidder (to substantiate claim)	Bidder's Claim	Marks	Max. Marks
1	Establishment of Agency	Age of the firm • More than 10 years – 15 marks • More than 5 years up to 10 years – 10 marks • Up to 5 years – 5 marks	• Certificate of Incorporation / Registration • PAN allotment letter			15
2	No. of Directors / Partners/Working Chartered Accountants	• More than 4 – 14 marks • 3-4 – 10 marks • 2 – 5 marks	• MOA & AOA / Partnership Deed • Company Secretary (CS) certificate • Latest ROC Master Data			14
3	Average Annual Turnover (Last 3 FYs)	• Above ₹4 Cr – 12 marks • Above ₹2 Crore and up to ₹4 Crore – 6 marks • Rs 80 lacs to 2 Crore – 4 marks	• Audited Balance Sheet & P&L (last 3 FYs) • CA certificate for average turnover			12
4	Number of Branch Offices	• More than 4 branches – 14 marks • 3-4 Branches – 10 marks • 1-2 Branches – 4 marks	• Address proof of branch offices • GST registration / utility bill			14
5	Prior experience of PMGSY Audit) (Internal or Statutory)	• More than 4 states – 25 marks • 2 to 4 states – 20 marks • 1 state – 10 marks	• Work Orders / Engagement letters • Completion certificates			25
6	Experience of successfully completing reconciliation of eligible expenditure under Centrally	• More than 3 states – 20 marks	• Work Orders / Engagement letters			20

	Sponsored Schemes / Government infrastructure programmes involving fund reconciliation of ₹1,000 crore or more.	• 2 to 3 states – 15 marks • 1 state – 10 marks	• Completion certificates			
		TOTAL TECHNICAL MARKS				100
		QUALIFYING MARKS				60%

Authorized Signature

(Name and Stamp)

Dated:

Place: