

बिड दस्तावेज़ / Bid Document

बिड विवरण/Bid Details	
बिड बंद होने की तारीख/समय /Bid End Date/Time	09-04-2026 18:00:00
बिड खुलने की तारीख/समय /Bid Opening Date/Time	09-04-2026 18:30:00
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	Rajkot District Panchayat
कार्यालय का नाम/Office Name	District Panchayat Rajkot
वस्तु श्रेणी /Item Category	Financial Audit Services - Review of Financial Statements, Financial Reporting Framework, Audit report; CAG Empaneled Audit or CA Firm
अनुबंध अवधि /Contract Period	3 Year(s) 1 Day(s)
बिडर का न्यूनतम औसत वार्षिक टर्नओवर (3 वर्षों का) /Minimum Average Annual Turnover of the bidder (For 3 Years)	4 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),OEM Authorization Certificate,OEM Annual Turnover,Additional Doc 1 (Requested in ATC),Additional Doc 2 (Requested in ATC),Additional Doc 3 (Requested in ATC),Additional Doc 4 (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	3
ऑटो एक्सटेंशन अधिकतम कितनी बार किया जाना है। / Number of Auto Extension count	1
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	2 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; CAG Empaneled Audit Or 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	CAG Empaneled Audit or 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 , Bank Transactions , Treasury operations
Type of Industries/Functions	Purchase & Procurement , Operational & Administrative , Payables , Receivables , Cash and Bank Balance , all schemes of drda and its subordinates office
Frequency of Progress Report	Monthly
MIS Reporting for Financial Audit support	Yes
Frequency of MIS reporting	Monthly
State	NA
District	NA
एडऑन /Addon(s)	
Post Financial Audit Support	NA

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 विशिष्ट दस्तावेज़ /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
1	Avinash Vastani	360001,1ST FLOOR, OLD COLLECTOR OFFICE OPP. I. P. MISSION SCHOOL RAJKOT	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. Buyer Added Bid Specific ATC

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

3. Service & Support

AVAILABILITY OF OFFICE OF SERVICE PROVIDER: An office of the Service Provider must be located in the state of Consignee. DOCUMENTARY EVIDENCE TO BE SUBMITTED.

4. Past Project Experience

Proof for Past Experience and Project Experience clause: For fulfilling the experience criteria any one of the following documents may be considered as valid proof for meeting the experience criteria:a. Contract copy along with Invoice(s) with self-certification by the bidder that service/supplies against the invoices have been executed.b. Execution certificate by client with contract value.c. Any other document in support of contract execution like Third Party Inspection release note, etc.**Proof for Past Experience and Project Experience clause:** For fulfilling the experience criteria any one of the following documents may be considered as valid proof for meeting the experience criteria:a. Contract copy along with Invoice(s) with self-certification by the bidder that service/supplies against the invoices have been executed.b. Execution certificate by client with contract value.c. Any other document in support of contract execution like Third Party Inspection release note, etc.

5. Certificates

Bidder's offer is liable to be rejected if they don't upload any of the certificates / documents sought in the Bid document, ATC and Corrigendum if any.

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---

૬) ઓડિટ ફીની ચુકવણી નીચે મુજબ કરવામાં આવશે.

(૧) ૫૦% ફી ઓડિટ રીપોર્ટ (તમામ ચાલુ અને બંધ યોજનાઓનો) મળ્યા બાદ ચુકવવામાં આવશે.

(૨) બાકીની ૪૦% ફી ઓડિટ રીપોર્ટનું પ્રેઝન્ટેશન કર્યાબાદ ચુકવવાની રહેશે.

(૩) ૧૦% ફીનું ચુકવણું ઓડિટ રીપોર્ટ વિરૂદ્ધની કોઈ પણ પ્રકારની ટીકા ટીપ્પણ ભારત સરકારશ્રી તરફથી ન મળતા તે પાંચીના 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 સીએની જવાબદારી ન હોય પરંતુ વહીવટી તંત્રની જવાબદારી હોય તેવા સંતોગોમાં સીએની બાકીની ફી

ચુકવી દેવાશે.

૭) સી.એની નિમણૂક અંગેની તમામ કાર્યવાહી રદ કરવાની તમામ સત્તા કમિશ્નર પ્યોરી/ચેરમેનશ્રી જિલ્લા ગ્રામ વિકાસ એજન્સીની રહેશે.

૮) ત્રણ વર્ષના સતત ઓડિટ બાદ સી.એ.ને ફરજિયાત બહુમતી મળે છે અને તે ન ત્રણ ઓડિટરની નિમણૂક ઉપર દર્શાવેલ મૂદા નંબર ન મૂકવાની કરવાની રહેશે. આમ અગાઉ ત્રણ વર્ષ સુધી કામગીરી કરેલ ઓડિટરની મુદત પુરી થયા પછી તરત ના બે વર્ષ સુધી આ ઓડિટરનો પસંદગી કરવાનો રહેશે નહીં. બે વર્ષ બાદ જ ફરીથી વધુમાં વધુ ત્રણ વર્ષ માટે આ ઓડિટરની નુમણૂક આપી શકાશે.

૯) ભારત સરકાર અને ભારતના કોમ્પ્યુટર અને ઓડિટર જનરલ(CAG) ની તમામ ઓડિટ જરૂરિયાતો સમય સમય પર નક્કી કરવામાં આવશે તેનું પાલન કરવામાં આવશે. રાજ્યો એ સુનિશ્ચિત કરશે કે CAG દ્વારા મંજૂર કરાયેલી પેનલમાંથી પસંદ કરાયેલા ચાર્ટર્ડ એકાઉન્ટન્ટ દ્વારા હિસાબોનું ઓડિટ કરવામાં આવે છે, નાણાકીય વર્ષ સમાપ્ત થયાના છ મહિનાની અંદર ભારત સરકારના સામાન્ય નાણાકીય નિયમો અનુસાર અને એકાઉન્ટન્ટનું આર્ટિકલ કરાયેલ સ્ટેટમેન્ટ સબમિટ કરવામાં આવે છે.

૧૦) ઓડિટરની કામગીરી:

(૧) જિલ્લા ગ્રામ વિકાસ એજન્સીના હિસાબોમાં ડબલ એન્ટ્રી સીસ્ટમ ફરજિયાત દાખલ કરવાની રહેશે.

(૨) જિલ્લા ગ્રામ વિકાસ એજન્સીના સ્કીમવાઈઝ ઓડિટ રીપોર્ટ યોજનાની માર્ગદર્શિકા મુજબ રજુ કરવાનાં રહેશે.

(૩) પી.આઈ.એ. ની એકાઉન્ટીંગ સીસ્ટમ, વાઉચર સિસ્ટમ, તેમજ સોપેલ કામ એકશન પ્લાન પ્રમાણે ક્રેડેટલા ટકા આગળ કે પાછળ ચાલે છે તે રીપોર્ટ કરશે.

(૪) જિલ્લા ગ્રામ વિકાસ એજન્સીથી ગ્રામ પંચાયત સુધી ગ્રાન્ટ રીલીઝ કરવામાં કેટલો સમય જાય છે તે અંગે રીપોર્ટ કરશે.

(૫) ચેક/આર.ટી.જી.એસ. અથવા એફ.ટી.ઓ/પી.પી.એફ./ડી.એસ.સી મારફતે પી.એફ.એમ.એસ.પોર્ટલ થકી થતા ચુકવણા અંગે તેને આનુસંગિક ભારત સરકારશ્રીની વખતો વખતની સુચનાઓની જોગવાઈઓ ધ્યાને લઈ ઓડિટ કરવાનું રહેશે તથા ચેક સાઈર્નિંગ ઓથોરીટી, ચેકની સેફ કરટકી, સિક્યુરિટી વગેરે ઓડિટરે રીપોર્ટ કરવાનો રહેશે.

(૬) જિલ્લા ગ્રામ વિકાસ એજન્સીની કાર્ય પદ્ધતિ સુધારવા માટે પી.ડી.ઓ/નિયામકશ્રીને અભ્યાસી રીતે સુચનો મંતવ્યો આપવાના રહેશે.

(૭) ડીઆરડીએમાં રહેલ અનસેટલડ એકાઉન્ટ, સર્પ્સ એકાઉન્ટ, ચાલુ જવાબદારી, તકાવતની રકમ તેમજ જનરલ રીમકસ સ્કીમ વાઈઝ આપવાના રહેશે.

(૮) ફાઈનલ ઓડિટ રીપોર્ટ ૩૦મી જુલ સુધીમાં મોકલવાનો રહેશે.

ઓડિટ ફીનું ચુકવણું ડીઆરડીએ તરફથી ચાર્ટર્ડ એકાઉન્ટન્ટ દ્વારા જિલ્લા ગ્રામ વિકાસ અધિકારીની મંજૂરી સંતોષકારક ઓડિટ કામ પૂર્ણ કર્યાનું સર્ટિફિકેટ મળ્યા બાદ ચેરમેન-વ-જિલ્લા વિકાસ અધિકારીની મંજૂરીથી કરવાનું રહેશે.

TERMS OF REFERENCE

1. In Gujarat various schemes of Rural Development of Central and State Governments are being carried out through the District Rural Development Agencies (DRDA). There are 33 DRDAs. Normally the central funds are received directly by DRDAs while the State funds are routed through the Commissionerate of Rural Development.
2. The audit will be concurrent and continuous.
3. The C.A. firm engaged for audit will ensure that all the expenditure and receipt/income are booked properly and accounted. Also ensure that no leakages are found during the audit work.
4. **The auditor shall ensure that all the payments are made, bills are cleared and FTO/Payment advice / cheques are issued only after the verification of pre-audit.** The Statutory auditor has to give separate report for the payment made without the pre-audit directly to the District Development Officer (DDO) as well as one copy to Commissionerate of Rural Development.
5. The auditor should be well conversant with all the schemes/ guidelines /G.R.s/ circulars, standing instructions, orders issued from time to time by Central /State Government as well as Commissionerate.
6. District will be treated as a unit and one district will not be divided between two or more C.A. firms for this assignment.
7. The auditor shall place qualified personnel for audit work not below the Inter C.A. or CA with minimum experience of one year of audit and with working knowledge of computer.
8. These personnel shall visit DRDA office and Block office (IRD branch) on a regular basis throughout the year. Records of the particular office cannot be taken away outside the office for audit work by the auditor.
9. It will be the responsibility of the auditor to carry out fast, prompt, accurate and correct audit.
10. The auditor will make a power point presentation half yearly to District Development Officer (DDO) or Officer designated by him in the Office about the findings, payments made without pre-audit and the work done by them during the particular half year. The presentation should mention the no. of Bills checked the number of bills in which irregularities are found, details thereof, the person responsible for that, etc. The presentation should form part of the bills submitted by C.A. Firm at the end year. Further every C.A. has to make Power Point Presentation at CRD office at the end of financial year about the working and findings of the audit.
11. The audit should be carried out independently without any pressure from any of the DRDAs or other offices. It may be clearly noted that for the purpose of audit the auditors will be appointed directly by District Development Officer (DDO) and shall be accountable to District Development Officer (DDO) as well as Commissioner of Rural Development (CRD)
12. The audit work should be carried out in an objective, impartial and fair manner.
13. The appointment of auditor will be made from the date of awarding the contract and the work of audit will start from the date mentioned in the letter of awarding the contract.

14. The auditor shall raise their bills within a month for fees at the end of the financial year on submission of audit report.

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

Sr. No.	Time	Last Date	% Penalty
1.	All Scheme wise Report	30th June	Nil
2.	After 30th June	30th September	10%
3.	After 30th September	31st December	20%
4.	After 31st December		100%

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

15. The auditor shall supply the details of qualifications of the personnel to be deployed for this job to the concerned DRDA office.
16. Any further clarification on the scope of work and terms of reference can be obtained from District office by written correspondence.
17. For more information see our website www.ruraldev.gujarat.gov.in
18. 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.
19. The auditor shall audit all bills/vouchers of the DRDAs.
20. All audit requirement of the government of India and the comptroller and auditor general (CAG) of India as decided from time to time will be followed. DRDAs will ensure that the accounts are audited by chartered accountant selected from a panel approved by the CAG.

SCOPE OF WORK

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

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

Also comments on the following.

16. He will specify comment on Bank reconciliation.
17. Unutilized fund is credited in Government Accounts for closed scheme.
18. Verification of registers: dead stock, grant release register etc.
19. Comments on steps taken by DRDA on objections raised by A.G. in previous years report of the respective scheme.
20. Scrutiny of II installment proposal of all schemes for the year as per guideline of Govt. of India and certificate for same.
21. C.A. firm will carry out audit of DRDA, Taluka/Panchayat/NGOs/PIAs and other implementing agencies and audit the funds released by DRDA.
22. C.A. firm will depute qualified staff in Audit party with qualified/semi qualified C.A. as a party leader (Details of man power for each district have to be provide along with the proposal by C.A.).
23. C.A firm will carry out audit of offices mentioned in item no. (21) on six monthly bases and such a manner that final audit statements available on or before 30th June of the next year.

24. Any matter requiring urgent attention involving financial or administrative lapse will have be separately reported and brought to the notice of authorities concerned.
 25. Chartered Accountant has to assist in preparing the final Accounts of DRDA and also consolidate the figure of the Taluka as well as PIAs.
 26. Auditor has to finalize the 2nd installment proposal and give all the certificates required for the proposal.
 27. Bank reconciliation certificate must be certified by the C.A.
 28. Auditor should certify that their accounts of DRDA are maintained on double entry system.
 29. Auditor has to give Scheme wise as well as consolidated audit report of all schemes to DRDA.
 30. Auditor should also comment on accounting system of PIA's voucher system & also on achievement of target.
 31. Auditor should also comment on time taken for releasing grant from CRD to Village Panchayat.
 32. Auditor should also comment on check signing authority, safe custody of checks etc.
 33. Auditor should also comment on unsettled suspense account, Current liabilities and differences in accounts.
 34. Auditor should also comment on Payment made through PFMS portal via cheque/RTGS/FTO/PPF/DSC whether the guidelines of Government of India has been followed or not?
- Auditor has to submit audit report up to 31st August for the half year ended 31st May and final consolidated as well as scheme wise separate audit report before 30th June.

BRIEF OF SCOPE OF WORK

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

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

CHECK LIST FOR CONDUCT OF AUDIT IN DRDA & BLOCK OFFICES

- 1) Verification of vouchers like payment, Receipt, J.V. etc.
- 2) The Auditor should check all kinds of Registers which including J.V. Register, fixed Asset Register, Bank Guarantee Register, T.D.S. register, other deductions Register and stock register.
- 3) Special care should be taken while checking the Cash book, Bank Book and General ledger.
- 4) Scrutiny of ledger should be done
- 5) Checking of Subsidiary Registers of advances, Deposits etc.
- 6) Checking of Cash and Bank Contra transactions.
- 7) The auditors should check the Bank reconciliation statement of DRDA Offices and Block offices. They also ensure that whether the bank reconciliation statement has been drawn up and the outdated cheques are obtained back and entries reversed.
- 8) The posting of ledger should be verified.
- 9) Checking of Trial balances & groupings'
- 10) Checking of finalization of J.V.
- 11) The Auditors required to scrutinize the Accounts maintained by manually or on Tally & other Software and to see the correctness of errors of accounting principles.

- 12) The compliance of earlier audit report should be verified by the C.A. firm conducting the Current audit. A verification report to this effect should be attached with the current audit report.
- 15) The balance confirmation certificates to be checked with reference to third parties, Banks, Debtors, advances etc.
- 16) While filling the Income Tax returns, he shall have to check the deduction of T.D.S. Payments of T.D.S. and other details which reflected in the Books of accounts.
- 17) The Auditors should exercise check in regard to the deductions of Professional Tax, G.P.F.. He should also ensure that all the statutory and other deductions required to be made from bills are correctly made and accounted for.
- 18) The Auditor should check all the monthly Accounts submitted to DRDA and the same transactions are correctly complied with the books of accounts natured maintained by the Block Office.
- 19) The Auditor should check the maintenance of records, vouchers, registers, Ledgers, cash-Bank Books, J.V.Registers and also other computerized accounting Records.
 1. Checking of all statutory deductions made from the bills and also ensure the same are deposited correctly into appropriate authorities within the time limit prescribed.
 2. Unnecessary keeping of unutilized fund in the Banks.
 3. Check the submission of Bank statements, reconciliation Statement, Vouchers, imp rest account received from the Block offices as well as PIAs.
- 20) Physical verification of cash, stock, stores, etc.
- 21) The closing Balances are struck at the end of the month and the auditor should check the Balance of imprest, temporary advance etc and it should not exceed the current limit.

E. Obligations of Auditor

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

F. Confidentiality

1. The auditor, their sub-consultants, partners and the personnel of either of them shall not, of this contract, disclose any proprietary or confidential information relating to the project, the services, this contract, or the DRDA's or CRD's business or operations without prior written consent of the DDO/CRD.
2. All reports and other documents submitted by auditor shall become and remain the property of the DRDAs and CRD, and the auditor shall, not later than upon termination or expiration of this contract, deliver all such documents and reports to the DRDA and CRD together with a detailed inventory there of. The auditor may

retain a copy of such report and documents but shall not use these reports and documents for purposes unrelated to this contract without prior written approval of the DRDA/CRD.

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/CRD.

G. Obligation of the CRD and 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. The decision of the CRD/DDO in selection of the C.A. will be final. Deletion/termination of name from the panel can be done by the Commissioner and Secretary, Rural Development.
2. Any dispute between auditor and DRDA will be resolved by the DDO of the concerned district. The auditor dissatisfied with the decision of the DDO may approach the Additional Commissioner, Rural Development and the decision of the Additional Commissioner, Rural development will be final.
3. For the purpose of the present work contract as well as for any matter arising there under or connected therewith, the courts of concerned District/Gandhinagar alone shall have jurisdiction.

I. Penalties

1. In the event of gross negligence, irregularity, laxity or misconduct on the part of the auditors personnel, the auditor's contract may be terminated and the C.A. firm may get black listed as proposed by DDO and at the discretion of the Commissioner Rural Development which shall be communicated to all the Government Departments and the Institute of Chartered Accountants for debarring such firm from any assignment 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 will invoke penalty. It will be the responsibility of the auditor to carry out fast, prompt, accurate and correct audit. Failure to do so leading to either undue delay, or laxity or failure to check irregularity in payments will make the C.A. firm liable for being removed from the contract by the DDO/CRD after issuing 15 days notice as well as disciplinary action including C.A. firm may get black listed. The decision of the CRD will be final.

- 3 The work shall be completed within the time frame or else penalty will be charged as mentioned in the para D. In case of non-performance as directed payment will be made after deducting certain percentage of amount in proportionate of the

All the terms & conditions are acceptable to me and agreed

Date:

Seal of Office/ firm Proprietor:

Sign:
Name & Designation: