

बिड दस्तावेज़ / Bid Document

बिड विवरण/Bid Details	
बिड बंद होने की तारीख/समय /Bid End Date/Time	04-04-2026 18:00:00
बिड खुलने की तारीख/समय /Bid Opening Date/Time	04-04-2026 18:30:00
बिड पेशकश वैधता (बंद होने की तारीख से)/Bid Offer Validity (From End Date)	120 (Days)
मंत्रालय/राज्य का नाम/Ministry/State Name	Gujarat
विभाग का नाम/Department Name	Panchayats And Rural Housing Department Gujarat
संगठन का नाम/Organisation Name	N/a
कार्यालय का नाम/Office Name	District Panchayat Mahisagar Lunawada
वस्तु श्रेणी /Item Category	Financial Audit Services - Audit report, Financial Reporting Framework, Review of Financial Statements; CAG Empaneled Audit or CA Firm
अनुबंध अवधि /Contract Period	3 Year(s)
बिडर का न्यूनतम औसत वार्षिक टर्नओवर (3 वर्षों का) /Minimum Average Annual Turnover of the bidder (For 3 Years)	8 Lakh (s)
उन्हीं/समान सेवा के लिए अपेक्षित विगत अनुभव के वर्ष/Years of Past Experience Required for same/similar service	1 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?	No
बिड लगाने की समय सीमा स्वतः नहीं बढ़ाने के लिए आवश्यक बिड की संख्या। / Minimum number of bids required to disable automatic bid extension	1
दिनों की संख्या, जिनके लिए बिड लगाने की समय-सीमा बढ़ाई जाएगी। / Number of days for which Bid would be auto-extended	7
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	2 Days
अनुमानित बिड मूल्य / Estimated Bid Value	250000
मूल्यांकन पद्धति/Evaluation Method	Total value wise evaluation

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).	38

(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.

लाभार्थी /Beneficiary :

DIRECTOR OF DRDA MAHISAGAR LUNAWADA
DISTRICT PANCHAYAT MAHISAGAR LUNAWADA, Panchayats and Rural Housing Department Gujarat, N/A,
(Chandrikaben Nanajibhai Bhabhor)

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.

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

Parameter Name	Max Marks	Cutoff Marks	Qualification Methodology Document
DETAIL OF CA	40	10	View File
TOTAL TURNOVER (AVERAGE OF LAST THREE YEARS)	20	5	View File
YEAR OF EXPERIENCE	20	5	View File
EXPERIENCE OF GOVERNMENT AUDIT	20	4	View File

Total Minimum Qualifying Marks for Technical Score: 24

QCBS Weightage(Technical:Financial):70:30

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

तकनीकी विशिष्टियाँ /Technical Specifications

विवरण/ Specification	मूल्य/ Values
कोर / Core	
Scope of Work	Audit report , Financial Reporting Framework , Review of Financial Statements
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 , Bank Transactions , Reliability of financial reporting , Internal control of financial , Investigating fraud , Review system & processes , Compliance with law & regulations , Treasury operations
Type of Industries/Functions	Purchase & Procurement , Human Resource & Payroll , Operational & Administrative , Cash and Bank Balance
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	Yes

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

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

परेषिती/रिपोर्टिंग अधिकारी /Consignees/Reporting Officer and Quantity

क्र.सं./S.No.	परेषिती/रिपोर्टिंग अधिकारी /Consignee Reporting/Officer	पता/Address	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	Chandrikaben Nanajibhai Bhabhor	389230,DISTRICT RURAL DEVELOPMENT AGENCY MAHISAGAR-LUNAWADA	Project / Lumpsum Based	Number of Months for which Post Audit Support is required : 6

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

1. Generic

OPTION CLAUSE: The buyer can increase or decrease the contract quantity or contract duration up to 25 percent at the time of issue of the contract. However, once the contract is issued, contract quantity or contract duration can only be increased up to 25 percent. Bidders are bound to accept the revised quantity or duration

2. Buyer Added Bid Specific ATC

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

अस्वीकरण/Disclaimer

The additional terms and conditions have been incorporated by the Buyer after approval of the Competent Authority in Buyer Organization, whereby Buyer organization is solely responsible for the impact of these clauses on the bidding process, its outcome, and consequences thereof including any eccentricity / restriction arising in the bidding process due to these ATCs and due to modification of technical specifications and / or terms and conditions governing the bid. If any clause(s) is / are incorporated by the Buyer regarding following, the bid and resultant contracts shall be treated as null and void and such bids may be cancelled by GeM at any stage of bidding process without any notice:-

- 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.
- Seeking EMD submission from bidder(s), including via Additional Terms & Conditions, in contravention to exemption provided to such sellers under GeM GTC.
- Publishing Custom / BOQ bids for items for which regular GeM categories are available without any Category item bunched with it.
- Creating BoQ bid for single item.
- Mentioning specific Brand or Make or Model or Manufacturer or Dealer name.
- Mandating submission of documents in physical form as a pre-requisite to qualify bidders.
- Floating / creation of work contracts as Custom Bids in Services.
- 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)
- Mandating foreign / international certifications even in case of existence of Indian Standards without specifying equivalent Indian Certification / standards.
- Seeking experience from specific organization / department / institute only or from foreign / export experience.
- Creating bid for items from irrelevant categories.
- Incorporating any clause against the MSME policy and Preference to Make in India Policy.
- Reference of conditions published on any external site or reference to external documents/clauses.
- 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---



અમલોગર - સંગઠન - સમૃદ્ધિ

જિલ્લા ગ્રામ વિકાસ એજન્સી ભવન,
જિલ્લા પંચાયત ભવન, બીજો માળ,
મહીસાગર, લુણાવાડા, પી.ન. ૩૮૯૨૩૦
ફોન : ૦૨૬૭૪૨૫૧૧૨૪, ૦૨૬૭૪૨૫૧૧૨૫

Email: drda.mahisagar@gmail.com

શરતો -

- (૧) સી.એ.ની નિમણૂક માત્ર ૩ વર્ષની રહેશે.
- (૨) સી.એ. દ્વારા એનેક્સર - I, I-A & - II માં દર્શાવેલ કામગીરી કરવાની રહેશે જે કચેરીમાંથી મેળવી લેવાનું રહેશે.
- (૩) જે તે કામ સોંપવામાં આવેલ હોય તે ચાર્ટર્ડ એકાઉન્ટન્ટ / સંસ્થા તેમજ ભાગીદાર કર્મચારી કે સંબંધીઓને જિલ્લા ગ્રામ વિકાસ એજન્સીની અન્ય નાણાકીય બાબતની કામગીરી સોંપવામાં આવશે નહિ તેમજ એજન્સીની વિવિધ યોજનાઓ જે અમલીકરણ એજન્સીઓ દ્વારા અમલમાં મુકાતી હોય તેવી સંસ્થાઓ સાથે સંકળાયેલા હોવા જોઈએ નહિ.
- ઓડીટ કાર્ય સંભાળતા ચાર્ટર્ડ એકાઉન્ટન્ટ / સંસ્થાના કોઈ કર્મચારી કે ભાગીદાર સંસ્થા છોડ્યા બાદ બે (૨) વર્ષથી ઓછા સમય દરમિયાન જિલ્લા ગ્રામ વિકાસ એજન્સીની કોઈપણ કામગીરીમાં જોડાઈ શકશે નહિ.
- (૪) સી.એ. એ નીચે મુજબનાં સમયગાળામાં રિપોર્ટ રજૂ કરવાના રહેશે. તેમજ જો તે સમયગાળામાં રિપોર્ટ રજૂ ન કરે તે સમય સામે દર્શાવેલ પેનલ્ટી કાપ્યા બાદ ચૂકવણું કરવામાં આવશે.

ક્રમ	રિપોર્ટ રજૂ કરવાનો સમયગાળો	આખરી તારીખ	પેનલ્ટી
૧	૨	૩	૪
૧	તમામ ઓડીટ રિપોર્ટ રજૂ કરવા	૩૦મી જુલાઈ	-નીલ-
૨	૩૦ જુલાઈ બાદ	૩૦મી સપ્ટેમ્બર સુધી	૧૦ %
૩	૩૦ સપ્ટેમ્બર બાદ	૩૧ ડીસેમ્બર સુધી	૨૦%
૪	૩૧ ડીસેમ્બર બાદ	-	૧૦૦%

૨૮/૨૯ ફેબ્રુઆરી સુધીમાં જો ઓડીટર દ્વારા ઓડીટ રિપોર્ટ રજૂ કરવામાં નહિ આવે તો પેનલ્ટીમાંથી તેમનું નામ રદ કરવામાં આવશે. તેમજ કોઈ ફીનું ચૂકવણું કરવામાં આવશે નહિ. તેમજ આ અંગે કમિશ્નર - વ- સચિવનો નિર્ણય આખરી રહેશે.

(પ) ઓડીટ ફીની ચૂકવણી નીચે મુજબ કરવામાં આવશે.

૧. ૫૦% ફી ઓડીટ રિપોર્ટ (તમામ ચાલુ અને બંધ યોજનાઓનો) મળ્યા બાદ ચૂકવવામાં આવશે.

૨. બાકીની ૪૦% ફી ઓડીટ રિપોર્ટનું પ્રેઝન્ટેશન કર્યા બાદ ચૂકવવાની રહેશે.

૩. ૧૦% ફીનું ચૂકવણું ઓડીટ રિપોર્ટ વિરુદ્ધની કોઈ પણ પ્રકારની દીકા ટિપ્પણ ભારત સરકારશ્રી તરફથી ના મળતા તે પછીના વર્ષના ઓક્ટોબર માસ દરમિયાન ચૂકવવાની 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

સંજોગોમાં સીએની બાકીની ફી ચૂકવી દેવાશે.

(ક) સી.એ.ની નિમણૂક અંગેની તમામ કાર્યવાહી રદ કરવાની તમામ સત્તા કમિશ્નર કચેરી / ચેરમેનશ્રી જીલ્લા ગ્રામ વિકાસ એજન્સીની રહેશે.

(ગ) ત્રણ વર્ષનાં સતત ઓડીટ બાદ સી.એ. ની ફરજિયાત બદલવામાં આવશે. અને નવા સી.એ.ની નિમણૂક ઉપર દર્શાવેલ મુદ્દા નં.-૧ મુજબ કરવામાં આવશે. આમ અગાઉ ત્રણ વર્ષ સુધી કામગીરી કરેલ ઓડીટરની મુદત પૂરી થયા પછી તરતના ૨ વર્ષ સુધી આ ઓડીટરની પસંદગી કરવાની રહેશે નહિ. બે વર્ષ બાદ જ વધુમાં વધુ ત્રણ વર્ષ માટે આ ઓડીટરને નિમણૂક આપવામાં આવશે.

(ઠ) ભારત સરકાર અને ભારતના કોમ્પ્ટ્રોલર અને ઓડીટર જનરલ (CAG) ની તમામ ઓડીટ જરૂરીયાતો સમય સમય પર નક્કી કરવામાં આવશે તેનું પાલન કરવામાં આવશે. અત્રેથી એ સુનિશ્ચિત કરવામાં આવશે કે CAG દ્વારા મંજૂર કરાયેલી પેનાલામાસી પસંદ કરાયેલા ચાર્ટર્ડ એકાઉન્ટન્ટ દ્વારા હિસાબોનું ઓડીટ કરવામાં આવે છે, નાણાકીય વર્ષ સમાપ્ત થયાના ૬ મહિનાની અંદર ભારત સરકારના સામાન્ય નાણાકીય નિયમો અનુસાર અને એકાઉન્ટસનું ઓડીટ કરાયેલ સ્ટેટમેન્ટ રજૂ કરવામાં આવશે.

(૯) ઓડીટરની કામગીરી :

૧. જીલ્લા ગ્રામ વિકાસ એજન્સીનાં હિસાબોમાં ડબલ એન્ટ્રી સિસ્ટમ ફરજિયાત દાખલ કરવાની રહેશે.

૨. જીલ્લા ગ્રામ વિકાસ એજન્સીના સ્કીમવાઈઝ ઓડીટ રિપોર્ટ યોજનાની માર્ગદર્શિકા મુજબ રજૂ કરવાના રહેશે.

૩. પી.આઈ.એ.ની એકાઉન્ટ સીસ્ટમ, વાઉચર સીસ્ટમ, તેમજ સોપેલ કામ એક્શન પ્લાન પ્રમાણે કેટલા ટકા આગળ કે પાછળ ચાલે છે તે રિપોર્ટ કરશે.

૪. જીલ્લા ગ્રામ વિકાસ એજન્સીથી ગ્રામ પંચાયત સુધી ગ્રાન્ટ રીલીઝ કરવામાં કેટલો સમય જાય છે તે અંગે રિપોર્ટ 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 ચૂકવણા અંગે તેને આનુસંગિક ભારત સરકારશ્રીની વખતો વખતની સૂચનાઓની જોગવાઈઓ ધ્યાને લઈ ઓડીટ કરવાનું રહેશે તથા ચેક સાઈનીંગ ઓથોરીટી, ચેકની સેફ કસ્ટડી, સિક્યોરિટી પર ઓડીટરે રિપોર્ટ કરવાનો રહેશે.

૬. જીલ્લા ગ્રામ વિકાસ એજન્સીની કાર્યપદ્ધતિ સુધારવા માટે ડી.ડી.ઓ. / નિયામકશ્રીને અલાયદી રીતે સૂચનો મંતવ્યો આપવાના રહેશે.

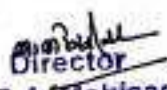
૭. ડીઆરડીએમાં રહેલ બનસેટલ્ડ એકાઉન્ટ, સસ્પેન્ડેડ એકાઉન્ટ, ચાલુ જવાબદારી, તફાવતની રકમ તેમજ જનરલ રીમાર્ક્સ સ્કીમવાઈઝ આપવાના રહેશે.

૮. કાઉનલ ઓડીટ રિપોર્ટ ૩૦મી જુલાઈ સુધીમાં મોકલવાનો રહેશે.

(૧૦) સદર નિમણૂક વખતે સ્થાનિક સી.એ.ને પ્રાથમિકતા આપવાની રહેશે.

(૧૧) અગાઉનાં ત્રણ વર્ષ દરમિયાન ઓડિટની કામગીરી કરેલ કોઈ પણ ઓડિટ કર્મચારી કે સી.એ. અત્રેના જીલ્લામાં ઓડિટ કામગીરી કરી શકશે નહીં.

(૧૨) ઉપરોક્ત શરતોનું ચુસ્તપણે પાલન કરવાનું રહેશે તેમજ ઉપરોક્ત કોઈ પણ શરતનો ભંગ થતાં ઓડિટરની નિમણૂક રદ કરવામાં આવશે તેમજ ફી પર ૧૦૦% પેનલ્ટી લગાવવામાં આવશે.


Director
D.R.D.A. Mahisagar


Chairman
District Rural Development
Agency, Mahi. Lunawada



Terms of Reference

The office of DRDA Mahisagar district desires to appoint a C.A. firm for the purpose of carrying out statutory audit of all scheme run by CRD through District and Taluka officer and prepare a comprehensive audit report of all scheme and also scheme wise separate audit report.

1. The Auditor firm should be empanelled with C & A G up to whole contract period. And if at any time the empanelment is cancelled, they will inform the district and Commissionerate of Rural Development- Gandhinagar immediately which will lead to cancellation of their contract.
2. The Auditor should be well conversant with all the schemes/guidelines/G.R.s/circular, standing instruction, orders issued from time to time by Central/state Government as well as Commissionerate. And should make themselves with new GRs/circulars issued from time to time. 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.
3. District will be treated as a unit and one district will not be divided between two or more C.A. firms for this assignment.
4. 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.
5. C.A. firm will carry out audit of DRDA and Taluka Panchayats and / or NGOs/PIAs and other implementing agencies as may be specified by the concern District Rural Development Agency.
6. It will be the responsibility of the auditor to carry out fast, prompt, accurate and correct audit.
7. Any matter requiring urgent attention involving financial or administrative lapse will be separately reported and brought to the notice of authorities concerned.
8. The auditor will make a presentation yearly to District Development Officer, about the finding and the work done by them during the particular half year, The presentation should mention the number of Bills



checked, the number of bills in which irregularities were found with details thereof etc. The presentation must be attached with the bills submitted by C.A. Firm at the end of year.

9. The appointment of auditor will be effective from the date of awarding the contract and the work of audit will be for the financial year to be audited.
11. The auditor shall raise their bills for fees after completion of the audit and submitting Audit Report.
12. The scope of work shall be as specified in Annexure-I-A. Any further clarification on the scope of work can be obtained from District office by written correspondence.
13. Auditor shall submit final consolidated as well as scheme wise separate audit Report before 30th June for the year ended on 31st March. Submitting the Report after 30th June of a year will have to be with sufficient reasons for delay.
14. The audit should be carried out independently without any pressure from any office. It may be clearly noted that for the purpose of audit the auditors will be appointed directly by District Development Officer and shall be accountable to District Development Officer as well as to Commissionerate of Rural Development. The audit work should be carried out in an objective, impartial and fair manner.
15. 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.
16. For more information see our website



SCOPE OF WORK

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

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

(B) The following records shall be verified by the Auditor while compiling the Audit report.

1. Checking of posting of General Register ledger, Statutory Auditors are expected to check one month in each quarter, including March.



2. Overall scrutiny of General Ledger.
3. Checking of Performa and provision entries.
4. Checking of Trial Balance, Groupings and Schedule of Balance Sheet.
5. Checking of reconciliation of control ledger with General ledger (at least 30%)
6. Verification of all J.V. transaction and its finalization.
7. Verification of consolidated data and details prepared on the basis of Performa of Divisions/other offices.
8. Verification of preparation and presentation of Balance sheet, profit & Loss account, cash flow and fund flow statements, notes on account, policies etc.
9. Verification of maintenance of consolidated Register of fixed assets at Head office.
10. Checking of all transaction recorded in cash book and bank book.
11. Monthly A/c. i.e. with reference to the compilation book and vouchers/challans and misclassification.
12. Bank reconciliation.
13. Checking of credit to Government in respect of G.P.F., C.P.F., Income Tax, Profession Tax and all advances, Interest of advances and statutory deduction, made from pay bills.
14. Account of cheque books received from various bank and their use.
15. Audit Register of pay bills and supplementary pay bills.
16. Verification of T.D.S. returns with reference to income TAX credits and challans.
17. Verification and confirmation of receipt of detailed bills in case where advances are paid. In case advances paid are not cleared due to non submission of detailed bills, the same are to be commented upon by Auditor with reason and remedies, there to besides reporting responsibility of the officer for non clearance of advance.
18. scrutiny and confirmation of proper classification at the stage of passing bills by the office and pointing out misclassification with asverse effect to be reported besides proposing guideline.



Terms and Conditions

A. General Conditions

A-I Bid Procedure

1. The whole process of tendering can be cancelled without giving any prior notice or information by Commissioner and Principal Secretary Rural Development (C R D)/Chairman & District Development Officer (D D O) of Concerned district.
2. The evaluation of the tender will be as per the pre decided norms mentioned herewith.(Annexure - V)
3. Quotation shall be in two covers, the first cover shall be marked "TECHNICAL BID FOR DRDA Statutory Audit". The same shall contain details regarding names, qualifications of partners and employees and personnel, capability of firm in carrying out the work, copies of three years audited Balance sheets, the list of Govt. Departments whose work has been carried out by the auditor along with work orders. The Financial bid should be in cover no. 2 marked "FINANCIAL BID FOR DRDA Statutory Audit ". It should mention only the amount chargeable on yearly basis (including all charges, but without service tax) in the format enclosed herewith for a particular district only.
4. The technical bid will be opened first and will be evaluated by a committee of officers under the chairmanship of DDO of the concerned district. The financial bid will be opened by this committee only for those auditors who will get minimum of 60 marks in the Technical Bid.
5. The technical and financial bids must reach through Registered Post A.D. or Speed Post only (not by any other mode). if the cover is received by the DRDA's office after the time limit it will not be entertained for Bid.
6. The documents as per annexure- VI are to be attached with the Technical bid for scrutiny of the proposal without such non attachment of documents tender shall be rejected. The attached documents are to be dully filled up. The Bids bearing incomplete , insufficient , vague details in the documents are liable to be rejected by Chairman DRDA . No reason shall be given for such rejection.



Each bidder has to pay non-refundable tender fee of Rs. 1000/- at the time of obtaining tender Documents from DRDA's office. If the bidder uses a tender form down loaded from web-site, non-refundable tender fee of Rs. 1000/- in the form of demand draft in favour of The "Director, DRDA, Mahisagar payable at Lunawada" must be attached with the technical bid. The bid without tender fee of Rs. 1000/- shall not be accepted.

- 8 Each bidder has to pay non-refundable tender fee of Rs. 1000/- at the time of obtaining tender Documents from DRDA's office. If the bidder uses a tender form of demand draft in favour of The "Director, DRDA, Mahisagar Payable at Lunawada" must be attached with the technical bid. The bid without tender fee of Rs.1000/- shall not be accepted.

A-2 Eligibility Conditions

1. The auditor who is executing Pre-Audit or out sourcing work for accounting in the district will not be qualified for the Statutory -Audit in the same district.
2. For this agreement C.A. firms will be considered eligible which have their registered offices in Gujarat, duly recorded in the records of the Institute of CAs and which have a gross receipt of professional fees Rs.50.00 lacs p.a. for the last three years. (Total of last three years fees must be RS. 150.00 lacs)
3. The C.A. firm must get minimum 60 Marks for Technical Proposal.
4. The C.A. firm must have minimum 5 C.A.(paid/partner)
5. Minimum experience of the firm must be 8 years.
6. Minimum 10 no. of Govt institution audit work undertaken by C.A. firm during last three years and have recieved audit fee Rs.2 lakhs.

B. Commencement, Completion, Modification and Termination of Contract



1. The contract can be terminated from either side, at any time after giving a one month notice to the concerned without mentioning any reason. When the C A request for termination of contract, CA firm will be responsible to pay difference of price of new CA firm.
2. The contract can be terminated from client side at any stage without any notice at the time of occurrence of the events mentioned in 'I' Penalties -1, 2 & 3 of this document.
3. The contract period in this document is initially for **ONE (1)** year, on satisfactory performance of CA firm it can be extended for next year as per Chairman DRDAs , discretion, maximum limit of contract under this tender is **THREE (3)** year

D. Payments to the Auditors

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

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

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

2. The C.A. firm have to quote basic rate of Audit fee. The firm will be eligible for **5%** increase on **basic rate** every year.

E. Obligations of Auditor

1. The auditor cannot assign this contract, or sub contract it, or any portion of it, to any other C.A / C.A.firm.
2. The auditor shall remain present in all meetings/ orientation work shop/training /organized by DRDA/Commissionerate of Rural Development. no extra charge /fees shall be lavied by C.A. firm.



After completion of audit/in case of termination of Audit The auditor shall submit No Objection Certificate (NOC) /in prescribed form.

F. Confidentiality

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

G. Obligations of DRDA

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

H. Settlement of Disputes

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



3. This Contract will have legal jurisdiction within concern district court.

I. Penalties

1. In the event of gross negligence, irregularity, laxity or misconduct on the part of the auditor/auditors personnel, the auditor's contract may be terminated and the C.A. firm may be black listed by Chairman & District Development Officer , which shall be communicated to all the Government Departments and the Institute of Chartered Accountants for debarring such firm from any assignment of any Government work. In such a case the C.A. of the C.A. firm shall be severally and/or jointly directly responsible.
2. The violation of any of the terms will invoke penalty as deem fit by chairman DRDA. It will be the responsibility of the auditor to carry out fast, prompt, accurate and correct audit. Failure to do so leading to either undue delay, or laxity or failure to check irregularity in payments will make the C.A. firm liable for being removed from the contract by the Chairman & District Development Officer after issuing 15 days notice as well as disciplinary action including C.A. firm may be black listed. The decision of the Chairman will be final.
- 3 In case of termination of this contract the chairman DRDA can recover following penalty from C.A. firm
 - a. Amount of difference of price values of the new auditor appointed to execute statutory audit in the districts.
 - b. Forfeit the audit fees remains unpaid until whole period
4. The work shall be completed within the time frame or else penalty will be charged as mentioned in the para 'I'.

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

Date:

Seal of Office/ firm:

Sign:

Name & Designation:



Annexure-III

Format for Technical proposal **A Technical proposal for Statutory Audit**

1. Name of the Firm:(T-1)

2. Registered address:

3. Address of Branch Offices: a.

b.

c.

4. Total turnover (as per B/S attached-audited/unaudited) (T-2)

year	Turn over (Rs)	Proffit
2022-23		
2023-24		
2024-25		

5 Professional Tax Registration No:(T-3)

6 P. F. Registration No. of the firm:(T-4)

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

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

7-B Details of other Staff.

Sr. No.	Name	Designation	Qualification	Age	Date of Joining

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

9 Experience Government Audit:(T-5) ____ Years

10 . List of Government clients (Last 3 years)



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

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

Certificates

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

Date:
seal of Office/firm proprietor:
& Designation:

Sign: Name



Annexure IV

Format for Financial Proposal

Sr. No.	Annual Basic Rate of Fee (ex. GST)
1	

Fees mentioned above is inclusive of all the cost (Out of pocket expenses & transportation charges) No escalation of fees will be given during the year. Fees quoted above are inclusive of all taxes, GST will be paid extra.

Date:

Seal of Office/ Firm Proprietor:

Signature

Name

Designation

Selection Procedure Minimum Eligibility for Evaluation

A. Technical Proposal will be processed on the basis of following criteria

a. Details of 'A' (Partner and Paid CA employees) 40 Marks

No. of CA	Marks
1 to 3	10
4 to 6	20
7 to 9	30
10 and above	40

b. Total Turn Over (Average of last three years) 20 marks

Turn over in Lakh Rs.	Marks
8 to below 15	5
Above 15 to below 20	10
Above 20	20

c. Year of Experience, 20 Marks

No. of Years	Marks
1 to 5	5
Above 5 to 10	10
Above 10 to 15	15
More than 15	20

d. Experience of Government Audit (Last 3 Years) 20 Marks

no of audit	Fee	Marks
1 to 2	20000	4
3 to 5	40000	6
6 to 8	60000	10
9 to 15	100000	15
16 and above	200000	20

(Only State owned PSU will be considered as Govt. Audit)

1. Technical : Financial Weightage - 70 : 30
2. (Technical and Financial Weightage will determine the final QCBS score)
3. Average Turnover of last three years will be considered for turnover of the firm

B. Formula for calculation of Financial Proposal

4. Full marks will be given to the lowest cost offer.
5. Price of L1/Price of L2*15 for second best offer
6. Price of L1/Price of L3*15 for Thrd best offer



7.. Price of L1/Price of L4*15 for fourth best offer & onwards

While awarding the contract, formula of calculating marks for both technical & financial proposal will be considered as taken together and CA firm getting the highest point will be first invited for allocation of the districts concerned.

Marks required for technical eligibility 60 marks

Average Turnover of last three year will be considered for the purpose of turnover of the firm. Financial offers of all technically eligible proposals shall be taken into consideration. In the case of two or more firms offering identical financial proposals, the Chairman shall be entitled to offer the assignment to the firm having higher technical score.



List of Documents to be attached with the Technical Bid

1. Demand Draft of Rs. 1000/-in favour of The Director, if the form is downloaded from the website or received from some where .DD should be payable at concerned District and in favour of The Director, District Rural Development Agency, Mahasagar.
2. A copy of Partnership Deed.(T-I)
3. A copy of letter from C.A. Institute mentioning Registration No. and details of Partners & paid CA employees
4. Copy of Audited Balance Sheets for the last three years.
5. Copy Professional Tax Return of the firm for the last three years.
6. Copy of Professional Tax Return of the employees/consultants for the last three years
7. A Copy of Provident Fund Return for the last three years
8. Copies of List of Government work done during last three years along with the copies of work orders and fees.
9. A Copy of List of Clients of General Experience of last three year.
10. A Copy of GST return for the last three year, all documents shall be self attested.



Annexure - VII

Details of DRDA

Name of DRDA _

- Address of DRDA
- Telephone No. _____
- Fax No. _____
- Email ID _____
- No. of Talukas _____
- No. of Project implementing Agencies
- No. of Watershed Committee _____
- No. of Scheme operated _____

Name of Schemes		Grant received in Year	Total Expenditure in the Year
Running Scheme		(Last two years)	(Last two years)
1			
2			
3			
4			
5			

Director
DRDA.....

• Financial Detail: No of Vouchers

	3 years Average
DRDA level	
Taluka level	
Project implementing Agency	
Watershed Committees	
Others (If any please mention)	
Total	

PROFORMA OF COVERS .
MAIN COVER-1



To be opened before Committee

A Proposal for Statutory -audit Work for DRDA Technical & Financial Bid

To
The Director,
District Rural Development Agency
District...

From

Cover for Technical Bid Cover No-2

To be opened before Committee

Technical Bid for DRDA Statutory Audit

To
The Director,
District Rural Development Agency
District...

From

Cover for Technical Bid Cover No-3

To be opened before Committee

Financial Bid for DRDA Statutory Audit

To
The Director,
District Rural Development Agency
District...

From

Cover no 2 & 3 shall be put in cover no.1

Selection Procedure

Minimum Eligibility for Evaluation

A. Technical Proposal will be processed on the basis of following criteria

a. Details of CA(Partner and Paid CA employees) 40 Marks

1 to 3	10
4 to 6	20
7 to 9	30
10 and above	40

b. Total Turn Over (Average of last three years) 20 Marks

Turnover in Lakh Rs.	Marks
8 to below 15	5
Above 15 to below 20	10
Above 20	20

c. Year of Experience 20 Marks

No. of years	Marks
1 to 5	5
Above 5 to 10	10
Above 10 to 15	15
More then 15	20

d. Experience of Government Audit 20 Marks

No. Of audit	Fee	Marks
1 to 2	20000	4
3 to 5	40000	6
6 to 8	60000	10
9 to 15	100000	15
16 and above	200000	20

(Only State and State owned PSU will be considering as Govt. Audit)

- Technical : Financial Weightage - 80 : 20
- (Technical & Financial Weightage will determine the Final OQBS score)
- Average Turnover of last three years will be considered for turnover