बिड संख्या/Bid Number: GEM/2026/B/7787812
दिनांक /Dated: 14-07-2026

बिड दस्तावेज़ / Bid Document

बिड विवरण/Bid Details	
बिड बंद होने की तारीख/समय /Bid End Date/Time	24-07-2026 21:00:00
बिड खुलने की तारीख/समय /Bid Opening Date/Time	24-07-2026 21:30:00
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	Jamnagar District Panchayat
कार्यालय का नाम/Office Name	Jamnagar
शिकायत निवारण के संपर्क विवरण/ Contact details of Grievance redressal	HOD Email id :ddo-jam@gujarat.gov.in Buyer Email id: drda-jam@gujarat.gov.in
वस्तु श्रेणी /Item Category	Financial Audit Services - Review of Financial Statements, Financial Reporting Framework, Audit report; CAG Empaneled Audit or CA Firm, CA Firm
अनुबंध अवधि /Contract Period	1 Year(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
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),Additional Doc 1 (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 दस्तावेज़ों 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**	1
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**	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 निविदा मूल्य (सभी करों सहित) भारतीय रुपये में / **Estimated Bid Value in INR (Inclusive of all taxes)**	75000
Payment Timelines	Payments shall be made to the Seller within **15** days of issue of service delivery acceptance certificate (SDAC) and on-line submission of bills (This is in supersession of 10 days time as provided in clause 12 of GeM GTC)
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

ईपीबीजी विवरण /ePBG Detail

आवश्यकता/Required	No

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

एमआईआई अनुपालन/MII Compliance

एमआईआई अनुपालन/MII Compliance	Yes

एमएसई खरीद वरीयता/MSE Purchase Preference

एमएसई खरीद वरीयता/MSE Purchase Preference	No

1. 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.
2. 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.
3. 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.

अतिरिक्त योग्यता /आवश्यक डेटा/Additional Qualification/Data Required

Price Breakup Format for the bidders to upload for providing break-up of overall project cost:1784040581.pdf

Financial Audit Services - Review Of Financial Statements, Financial Reporting Framework, Audit Report; CAG Empaneled Audit Or CA Firm, 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 , 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
Type of Industries/Functions	Operational & Administrative , Payables , Receivables , Cash and Bank Balance , ALL SCHEME OF DRDA ITS SUBORDINATE OFFICES

विवरण/ Specification	मूल्य/ Values
Frequency of Progress Report	YEARLY
MIS Reporting for Financial Audit support	Yes
Frequency of MIS reporting	HALF YEARLY AND YEARLY
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

अतिरिक्त विशिष्टि दस्तावेज़ /Additional Specification Documents

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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
1	Kathad Sharda Mohanbhai	361001,Panchayat Bhavan, District Panchayat, Opp.Cricket Bunglow, Jamnagar.	Project / Lumpsum Based	N/A

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

1. **Generic**

   OPTION CLAUSE 25% : 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, the contract quantity or contract duration can only be increased up to 25 percent. Bidders are bound to accept the revised quantity or duration.
   For lumpsum-based service contracts, the buyer may increase the scope of work and contract value up to 25 percent with the consent of the service provider

2. **Buyer Added Bid Specific Scope Of Work(SOW)**

File Attachment Click here to view the file .

3. **Forms of EMD and PBG**

   Bidders can also submit the EMD with Account Payee Demand Draft in favour of

   Director, District Rural Development Agency, Jamnagar
   payable at
   Jamnagar
   .
   Bidder has to upload scanned copy / proof of the DD along with bid and has to ensure delivery of hardcopy to the Buyer within 5 days of Bid End date / Bid Opening date.

अस्वीकरण/Disclaimer

The Additional Terms and Conditions (ATC) have been incorporated by the Buyer after approval of their Competent Authority. The Buyer ,is solely responsible for the impact of these clauses on the bidding process, its outcome, and consequences thereof including any restriction arising in the bidding process due to these ATCs and including the modification of technical specifications and / or terms and conditions governing the bid.All representations / grievances pertaining to the ATC clauses shall be raised with the buyer organization directly and not with GeM.If any of the clause(s) is/are incorporated by the Buyer regarding the following, the bid & resultant contract shall be treated as null & void. Further, GeM reserves the right, at its sole discretion, to cancel the bid forthwith, without issuance of any prior notice or intimation :-

1. Publishing Custom / BOQ bids for items for which regular GeM categories are available (unless such Custom / BOQ item is bunched with the major regular product Category Item).
2. Mandating procurement of / from specific Brand / Make / Model / Manufacturer / Dealer except in case of Single Bid / Proprietary Article Certificate (PAC) Buying.
3. Inclusion of disqualification criteria related to suspension of seller / service provider, where such suspension period has already expired.
4. Mandating submission of documents in physical form as a pre-requisite to qualify bidders.
5. Publishing bids on GeM for procurement of works.
6. Procurement of Goods by creating a Service bid on GeM & vice-versa.
7. Seeking sample with bid or approval of samples during bid evaluation process. However, trial / sample, as the case may be, shall be permitted in cases where trial / sample are allowed as per approved and published procurement policy of the Buyers’ controlling Ministry / Department / State / Public Sector Enterprises Headquarters. If there is any violation of trial / sample clause with regard to approved policy of the Buyers’ Ministry / Department / State / Public Sector Enterprises Headquarters, then this is to be determined and redressed by the concerned Buyer Organisation only.
8. Seeking experience from specific organization / department / institute only or from foreign / export experience.
9. Creating bid for items from incorrect categories.
10. Reference of conditions published on any external site or reference to external documents/clauses.
11. Asking for any Tender fee / Bid Participation fee, as the case may be.
12. Buyer added ATC Clauses which are in contravention of clauses defined in bid detail section, including specifications, EMD Detail, ePBG Detail and MII and MSE Purchase Preference sections of the bid, unless otherwise allowed by the applicable GeM GTC.
13. 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.
14. 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 catalogues 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. 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 General Terms and Conditions, conditions stipulated in Bid and Service Level Agreement specific to the Service, as the case may be, as provided in the Marketplace.

However, in case of Service, if any condition specified in General Terms and Conditions is contradicted by the conditions stipulated in Service Level Agreement specific to said Service, then it will over-ride the conditions in the General Terms and Conditions.

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---

શ્રમયોગ • સંગઠન • સમૃદ્ધિ

જિલ્લા ગ્રામ વિકાસ એજન્સી, જામનગર.

સને–૨૦૨૫–૨૬ થી ૨૦૨૭–૨૮ ના વર્ષ માટે સ્ટેચ્યુટરી ઓડિટની નિમણુંક કરવા અંગેના ડ્રાફટ ટેન્ડર પેપર

Annexure-I

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, sanding 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 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 year end. 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 office 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 work of audit will start form 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 the 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	30 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 ensured that the accounts are audited by chartered accountant selected from a penal approved by the CAG

Annexure - I-A

SCOPE OF WORK

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

1. Opening Balance & Closing balance of the receipt and payment accounts tallies with that of Cash Book,
2. Opening Balance adopted tallies with closing balance of last year.
3. 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.
16. Annual income and expenditure statements shall reflect all schemes details and it shall be prepared project expenditure component wise that is i.e ADM/Scheme/material/labour cost.
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.

Also Comments on the following.

18. He will specify comment on Bank reconciliation
19. Unutilized fund is credited in Government Accounts for closed scheme
20. Verification of registers, dead stock, grant release register etc.
21. Comments on steps taken by DRDA on objection raised by A.G in previous years report of the respective scheme.

22. Scrutiny of ll installment proposal of All schemes for the year as per guideline of Govt. of India and certificate for same.
23. C.A firm will carry out audit of DRDA Taluka/Panchayat/NGOs/PIAs and other Implementing agencies and audit the funds released by DRDA
24. 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)
25. 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
26. Any matter requiring urgent attention involving financial or administrative lapse will have be separately reported and brought to the notice of authorities concerned
27. chartered Accountant has to assist in preparing the final accounts of DRDA and also consolidate the figure of the taluka as well as PIAs.
28. Auditor has to finalize the 2nd installment proposal and give all the certificates required for the proposal.
29. Bank reconciliation certificate must be certified by the C.A.
30. Auditor should certify that their accounts of DRDA are maintained on double entry system.
31. Auditor has to give Scheme wise as well as consolidated audit report of all schemes to DRDA.
32. Auditor should also comment on accounting system of PLA's voucher system & also on achievement of target.
33. Auditor should also comment on time taken for releasing grant from CRD to village panchayat.
34. Auditor should also comment on check singing authority safe custody of checks etc.
35. Auditor should also comment on unsettled suspense account Current liabilities and differences in accounts.

36. Auditor should also comment on payment made through PFMS portal via cheque / RTGS/FTO/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.

<u>CHECK LIST FOR CONDUCT OF AUDIT IN DRDA & BLOCK OFFICES</u>

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.
13. The balance confirmation certificates to be checked with reference to third parties. banks, Debtors advances etc.
14. 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
15. 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.
16. 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.

17. 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.

18. Physical verification of cash, stock, stores; etc.

19. The closing balances are struck at the end of the month and the auditor should check the balance of Imprest, temporary advances etc and it should not exceed the current limit.

Annexure-II

Terms and Conditions

A. General Conditions

A-l Bid Procedure

The service of Chartered Accountant firm should be availed through GeM portal as per G.R. dated 03-02-2021 and GR No : SPO-102021-188460-CH Dated: 14-03-2024 of Industry and Mines Department, Government of Gujarat

OR

1. The whole process of tendering can be cancelled without giving any prior notice or information by Commissioner and Principal Secretary Rural Development (CRD)/Chairman & District Development Officer (DDO)of Concerned district.
2. The evaluation of the tender will be as per the pre decided norms mentioned herewith. (Annexure - V)
3. Any undue influence of any type may disqualify the bidder and the bid will be outright rejected.
4. The C.A. firm may submit quotation for one or more than one district. The allotment will be on the merit basis. The CRD can allot more than one district to the same C.A. firm. The decision of the Commissioner & Principal Secretary will be final in distribution of work.
5. In the event that a CA firm stands L1 for more than 3 district then it will be the discretion of the Commissioner, Rural Development to offer the L2 in the district to match the price of L1 for accepting the contract.
6. Quotation shall be in two covers the first cover shall be marked "TECHNICAL BID FOR DRDA Statutory Audit". The same shall contain details regarding personnel, capability of firm in carrying out the work, copies of three years audited Balance sheets, names qualifications of partners and employees and personnel, the list of Govt. Departments whose work has been carried out by the auditor along with work orders.

7 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.

8. The technical bid will be opened first and will be evaluated by a committee of officers under the chairmanship of DDO's of the concerned district. The financial bid will be opened by this committee only for those auditors who will get minimum of 40 marks in the Technical Bid.
9. The technical and financial bids must reach to the district DRDA office (at the concerned District DRDA) on or before .... at 6.10 pm by either Registered Post A.D. or Speed Post only (not by any other mode). No cover shall be entertained if the cover is received by the DRDA's office after the time limit.
10. The documents as per annexure- VI are to be attached with the Technical bid for scrutiny of the proposal necessary documents may be rejected.
11. Each bidder has to pay non-refundable tender fee of Rs. 1,500/-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. 1,500/- in the form of demand draft in favour of The Director, DRDA, District Jamnagar payable at Jamnagar district must be attached with the technical bid.

12. The bid without tender fee of Rs. 1,500/- shall not be considered.
13. Each bidder has to pay EMD (3% of estimated values) Rs.2130/- in form of demand draft in favour of the "Director DRDA, District Jamnagar" Payable at Jamnagar District must be attached with the technical bid. The D.D. of EMD must be obtained between The opening and closing date of this bid otherwise The bid will be rejected.

A-2 Eligibility Conditions

18. The auditor who is executing Pre-Audit of a particular district will not be qualified for the Statutory –Audit for that particular district.
19. For this agreement C.A. Partnership firms or individual C.A 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.10.00 lacs p.a. for the last three years. (Total of last three years fees must be RS. 30.00 lacs)

A-3 Miscellaneous

1. In case of operational Difficulties the Commissioner and Secretary Rural Development may take steps to remove such difficulties without materially altering the scope of work or terms and conditions.
2. The Commissioner of rural Development reserves the right of awarding this contract for one for several or all districts forthwith or at his discretion may not award this contract at all or may postpone the award for a reasonable time with regard to one or more than one district.

B. Taxes and Duties

1. All the applicable taxes will be deducted from the payments. However the amounts of service tax shall be paid to the C.A firm.

20. The service tax as applicable will be paid extra. The C.A. firm shall submit the proof of service tax paid within The following quarter. NO other taxes shall be paid other than service tax unless otherwise specified in the contract. the pre-auditor and their personnel shall pay such taxes, duties, fees and other impositions as may be levied under the applicable law the amount of which is deemed to have been included in the contract price.

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.
2. The contract is for three years However the work order will be renewed annually on satisfactory performance of the chartered accountant firm

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 given below.

Sr. No.	Period	Last Date	Cost of Penalty as per tender cost
1.	All Scheme wise Report	30^{th} June	Nil
2.	After 30^{th} June	30^{th} September	10%
3.	After 30^{th} September	31^{st} December	20%
4.	After 31^{st} 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 DDO and deem fit by the CRD.

2. The Chartered accountant firm should quote the rates only for the first year .in case of continuation of work in the second year the chartered accountants fee shall be raised by 5% of the fees paid in the previous 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 co-ordination/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 of the DDO/CRD.
2. All reports and other documents submitted by auditor shall become and remain the property of the DRDAs and CRD ant 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 purpose 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 alone shall have jurisdiction

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 regularity 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. 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:

Sign:

Seal of Office/ firm: Name& Designation:

Annexure-III

Format for Technical proposal

A Technical proposal for Statutory Audit

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

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.)	Profit (Rs.)
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	Age.	Date of joining

7-B Details of other Staff.

Sr. No.	Name	Designation	Qualification	Age	Date of Joining

7. Experience General: __________________ Years (From the date of Registration of firm)

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

10 . List of Major 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: Sign:
seal of Office/firm proprietor: Name & Designation:

Annexure IV

Format for Financial Proposal

Sr. No.	amount of Fee for the year
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.
- Service Tax will be paid extra.
- Every year 5% of fees will be paid higher then the previous year to incoming C.A.
- Conditional offer will not be accepted.

Date: Sign:

Seal of Office/ Firm Proprietor: Name:

Designation

Annexure-V

Selection Procedure

Minimum Eligibility for Evaluation

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

a. Details of C.A. (Partner and Paid CA employees) — 35 Marks

No. of CA	**Marks**
1 to 3	10
4 to 6	20
7 to 9	30
10 and above	35

b. Total Turn Over (Average of last three years) — 15 marks

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

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) — 15 Marks

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

(only state and state owned PSU will be considering as Govt audit)

- Marks allotted to technical proposal is 85 marks
- Marks allotted to financial proposal is 15 marks
- Average turnover of last three years will be considered for turnover

B. Formula for calculation of Financial Proposal

1. Full 15 marks will be given to the lowest cost offer
2. Price of L1/Price of L2*15 for second best offer.
3. Price of L1/Price of L3*15 for third best offer.
4. Price of L1/Price of L4*15 for fourth best offer & onwards.

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

Annexure: VI

List of Documents to be attached with the Technical Bid

1. Demand Draft of Rs. 1,500/- (Tender Fee) in favors of The Director, DD should be payable at concerned District and in favors of **"Director, District Rural Development Agency, Jamnagar."**
2. Demand draft of Rs.2130/- (EMD) in favour of the **"Director, District Rural Development Agency, Jamnagar."**
3. A copy of Partnership Deed. (T-l)
4. A copy of letter from C.A. Institute mentioning Registration No. and details of Partners & paid CA employees.
5. Copy of Audited Balance Sheets for the last three years.
6. A Copy of Provident Fund Return for the last three years
7. Copies of List of Government work done during last three years along with the copies of work orders and fees.
8. A Copy of list of Clients of General Experience of last three years.
9. A Copy of service tax return for the last three years, all documents shall be self attested.
10. A copy of certificate that the firm is empanelled by the CAG.

(Except the DD of tender fee and EMD all other documents shall be self attested.)

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
Old Collector Office Lal Bunglow Compound,
Jamnagar-361006.

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
Old Collector Office Lal Bunglow Compound,
Jamnagar-361006.

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
Old Collector Office Lal Bunglow Compound,
Jamnagar-361006.

From

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