बिड संख्या/Bid Number: GEM/2026/B/7840024
दिनांक /Dated: 27-07-2026

बिड दस्तावेज़ / Bid Document

बिड विवरण/Bid Details	
बिड बंद होने की तारीख/समय /Bid End Date/Time	06-08-2026 17:00:00
बिड खुलने की तारीख/समय /Bid Opening Date/Time	06-08-2026 17:30:00
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	Patan District Panchayat
कार्यालय का नाम/Office Name	District Panchayat Patan
शिकायत निवारण के संपर्क विवरण/ Contact details of Grievance redressal	HOD Email id :ddo-pat@gujarat.gov.in Buyer Email id: dir-rd-pat@gujarat.gov.in
वस्तु श्रेणी /Item Category	Financial Audit Services - Review of Financial Statements, Financial Reporting Framework, Audit report, As per ATC; CAG Empaneled Audit or CA Firm
अनुबंध अवधि /Contract Period	11 Month(s) 4 Day(s)
उन्हीं/समान सेवा के लिए अपेक्षित विगत अनुभव के वर्ष/Years of Past Experience Required for same/similar service	5 Year (s)
इसी तरह की सेवाओं का पिछला आवश्यक अनुभव है/Past Experience of Similar Services required	Yes
एमएसएमई के लिए अनुभव के वर्षों और टर्नओवर से छूट प्रदान की गई है/MSE Relaxation for Years of Experience and Turnover	No
स्टार्टअप के लिए अनुभव के वर्षों और टर्नओवर से छूट प्रदान की गई है /Startup Relaxation for Years of Experience and Turnover	No
विक्रेता से मांगे गए दस्तावेज़/Document required from seller	Experience Criteria,Bidder Turnover,Certificate (Requested in ATC),Additional Doc 1 (Requested in ATC),Additional Doc 2 (Requested in ATC),Additional Doc 3 (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)**	37800
Payment Timelines	Payments shall be made to the Seller within **45** 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
मूल्य दर्शाने वाला वित्तीय दस्तावेज ब्रेकअप आवश्यक है / **Financial Document Indicating Price Breakup Required**	Yes

ईएमडी विवरण/EMD Detail

आवश्यकता/Required	No

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).	11

(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
District Panchayat Patan, Panchayats and Rural Housing Department Gujarat, Patan District Panchayat,
(Arjunsinh Dahyaji Vanzara)

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

एमआईआई अनुपालन/MII Compliance

एमआईआई अनुपालन/MII Compliance	Yes

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

Number of Years of firm/company’sexistence as per ICAI certificate: As per ATC

Number of years of experience as on date of which at least XX years should be in internal/external audit of companies, PSUs and centrally funded institutions.: As per ATC

Number of full-time partners/experienced and qualified professionals in full time employment at senior level with experience in handling similar or relevant projects: As per ATC

Number of partners/ qualified professionals in full time employment with DISA/CISA qualification: As per ATC

Number of XX fulltime CA’s required and YY professional audit staff: As per ATC

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

Parameter Name	**Max Marks**	**Cutoff Marks**	**Qualification Methodology Document**

Details of A (Partner and Paid CA employees)	20	10	View File
Turn Over (Average of last three years)	15	5	View File
Years of Experience	20	10	View File
No. of Government Audit (last 3 years)	15	5	View File
Financial Weightage	30	30	View File

Total Minimum Qualifying Marks for Technical Score: 60

QCBS Weightage(Technical:Financial):70:30

Financial Audit Services - Review Of Financial Statements, Financial Reporting Framework, Audit Report, As Per ATC; 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 , As per ATC
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 , Compliance with law & regulations , Reliability of financial reporting , Bank Transactions , Treasury operations , As per ATC
Type of Industries/Functions	Cash and Bank Balance , Operational & Administrative , As per ATC
Frequency of Progress Report	As per ATC
MIS Reporting for Financial Audit support	Yes
Frequency of MIS reporting	As per ATC
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

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	Arjunsinh Dahyaji Vanzara	384265,District Panchayat Office, University Road, Patan	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 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 ATC**

   Buyer uploaded ATC document Click here to view the file.

3. **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.

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---

Annexure-I

Terms Of Reference

1. The office of DRDA **Patan** district desires to appoint a C.A. firm for the purpose of carrying out statutory audit of all schemes run by CRD through. District and Taluka officer and prepare a comprehensive audit report of all scheme (Including Watershed) and also scheme wise separate audit report.
2. The audit will be concurrent and continuous.
3. The CA 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 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 the 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 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.

11. 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 Commissioner ate of Rural Development.
12. The audit work should be carried out in an objective, impartial and fair manner.
13. The appointment of auditor will be effective from the date of awarding the contract and the work of audit will commence from date mentioned in the letter of awarding the contract.
14. The auditor shall raise their bills for fees after completion of the Audit and submitting Audit Report.

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

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

    The Audit Report submitted after 31st December will not be accepted and Auditor will be terminated from the work of the DRDA as well as his name will be removed from the panel of CA by the Chairman & District Development Officer.
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. 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 the selves in a manner consistent herewith.
18. The auditor shall audit all bills/vouchers of the DRDAs.
19. The auditor should be empanelled with C & A G upto whole contract period. All audit requirement of the government of India and comptroller and auditor general (CAG) of India as decided from time to time will be followed

Annexure - I-A

SCOPE OF WORK

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

1. Opening Balance & Closing balance of the receipt and payment accounts tallies with that of Cash Book,
2. Opening Balance adopted tallies with closing balance of last year.
3. Annual income and expenditure statements shall reflect all schemes' 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. Cashbook is written on accrual account basis.
13. Interest earned has been added to the scheme fund.
14. State share for the year has been received during the year.
15. Bank reconciliation is being done regularly.
16. All receipts/refunds have been correctly accounted for and remitted.

Also Comments On the Following.

17. He will specify comment on Bank Reconciliation.
18. Unutilized fund is credited in Government Accounts for closed scheme.
19. Verificaionof register:dead stock, grant release register etc.
20. Comments On steps taken by DRDA on objections raised by A.G in previous years report of the respective scheme.

21. Scrutiny of II installment proposal of all schemes for the years as per guideline of Govt. Of India and certificate for same.
22. C.A Firm will carry out audit of DRDA, Taluka/Panchayat / NGOs /PIAs And other implementing agencies and audit the funds released by DRDA.
23. 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)
24. C.A Firm will carry out audit of officers mentioned in item no. (24) on six monthaly bases and such a manner that final audit statements available on or before 30th June of the next year.
25. Any Matter requiring urgent attention involving financial or administrative lapse Will have be separately reported and brought to the notice of authorities concerned.
26. Chartered Accountant has to assist in preparing the final Accounts of DRDA and also consolidate the figure of the Taluka as well as PIAs.
27. Auditor has to finalize the 2nd installment proposal and give all the certificates required for the proposal.
28. Bank reconciliation certificate must be certified by the C.A
29. Auditor should certify that their accounts of DRDA are maintained on double entry systems.
30. Auditor has to give Scheme wise as well as consolidated audit report of all schemes to DRDA.
31. Auditor should also comment on accounting system of PIA's voucher system and also On achievement of target.
32. Auditor should also comment on time taken for releasing grant from CRD to Village Panchayat.
33. Auditor should also comment on check signging authority, safe custody of checks etc.
34. Auditor should also comment on unsetted suspence account, Current liabilities and differences in accounts.
35. 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 ?

BRIEF OF SCOPE OF WORK

The following Registers/Records/Books/Classification register compilations ledger will constitute are core of documents and auditors should ensure proper scrutiny of the same. The auditor has to 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
6. Receipt Book(DR Book)
7. Advance Register
8. Security Deposit Register
9. Measurement Books and Register
10. Works of Contracts file
11. A.G. Inspection Report
12. C.A. Audit Report
13. Log Book/History Sheet
14. Physical Verification of Stores file
15. Stationary Register
16. Inventory Of Vehicles
17. Muster Roll Register
18. Contingent Register
19. Review Of M.B. by Dy. Accountant
20. Petty Cash book and U.D.R
21. Register of works and work abstract
22. Library Register
23. Fixed Assets
24. S.O.R
25. Establishment Records
26. Payments
27. Records 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 Register which including J.V. Register, Fixed Asset Register, Bank Guarantee Register, TDS Register, other deduction Register and Stock Register.
3. Special care should be taken while checking the cashbook, 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 finalizations of J.V.

11. The Auditors required to scrutinize the Accounts maintained by manually or 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.

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 TDS, payments of TDS 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 auditors should check all the monthly accounts submitted to DRDA and same Transactions are correctly complied with the books of accounts natured maintained by the Block office.

17. The auditors should check the maintained 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 statements, vouchers. Imprest 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 advance etc. and it should not exceed the current limit

Terms and Conditions

A. General Conditions

A-l Bid Procedure

1. The whole process of tendering can be cancelled without giving any prior notice or information by Chairman & District Development Officer (DDO)of Patan district.
2. The evaluation of the tender will be as per the pre decided norms mentioned herewith. (Annexure - V)
3. The technical bid will be opened first and will be evaluated by a committee of officers under the chairmanship of DDO of the patan district. The financial bid will be opened by this committee only for those auditors who will get minimum of 30 marks in the Technical Bid.
4. The technical and financial bids must submit online through GEM. It means bid submitted by any other will not be entertained for Bid.
5. 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, vogue details in the documents are liable to be rejected by Chairman DRDA. No reason shall be given for such rejection.

A-2 Eligibility Conditions

1. The Auditor who is executing Pre-Audit or out sourcing work for accounting in the district will not be qualified for the statutory-audit in the same district.
2. For this agreement C.A. firms will be considered eligible which have their registered offices in Gujarat, duly recorded in the records of the Institute of CAs 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 30 Marks for Technical Proposal.
4. The C.A. firm must have minimum 5 C.A. (partner/paid)
5. Minimum experience of the firm must be 5 years.
6. Minimum 10 no. of govt. institution audit work undertaken by C.A. firm during last three years and have received audit fee Rs.2 Lakhs.

B. Taxes and Duties

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

C. Commencement, Completion, Modification and Termination of Contract

1. The contract can be terminated from either side, at any time after giving a one month notice to the concerned without mentioning any reason. When the C A request for termination of contract, CA firm will be responsible to pay difference of price of new CA firm.
2. The Contract is for three years. However, the work order will be renewed annually on satisfactory performance of CA firm.

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 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 Chairman & District Development Officer.

2. The C.A. firm should quote the rates only for the first year. In case of continuation of work in the second year the C.A.'s 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 coordination/review meetings. No additional fees shall be paid for that.

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 Patan DRDA.
3. The auditor has to undertake that all knowledge and information not within the public domain which may be acquired during the execution of the assignment shall be, for all time and for all purpose, regarded as strictly confidential and held in confidence, and shall not be directly disclosed to any person whatsoever, except with the prior written permission from the DRDA

G. Obligation DRDAs

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

H. Settlement of Disputes

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

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

I. Penalties

1. In the event of gross negligence, irregularity, laxity or misconduct on the part of the auditor/auditors personnel, the auditor's contract may be terminated and the C.A. firm may be black listed by Chairman& District Development Officer , which shall be communicated to all the Government Departments and the Institute of Chartered Accountants for debarring such firm from any assignment of any Government work. In such a case the C.A. of the C.A. firm shall be severally and/or jointly directly responsible.
2. The violation of any of the terms Prescribed in this tender Documents will invoke penalty as deem fit by chairman DRDA. It will be the responsibility of the auditor to carry out fast, prompt, accurate and correct audit. Failure to do so leading to either undue delay, or laxity or failure to check irregularity in payments will make the C.A. firm liable for being removed from the contract by the Chairman & District Development Officer after issuing 15 days' notice.

3. The work shall be completed within the time frame otherwise 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.

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-l)____
2. Registered address:
3. Address of Branch Offices: a.

   b.

   c.
4. P.F.Registration No. of the firm…………
5. Professional Tax Registration No……….

6 -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

6-B Details of other Staff.

Sr. No.		Name	Designation	Qualification	Age	Date of Joining

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

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

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

9. Experience Government Audit: __________Years

10. List of Government clients (Last 3 years FY 2022-23, 2023-24, 2024-25)

.

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).

<u>Certificates</u>

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-v

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) 20 Marks

No. of CA	Marks
5 to 10	10
11 to 15	15
Above 15	20

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

Turn over in Lakh Rs.	Marks
50 to 60	5
61 to 70	10
Above 70	15

c. Years of Experience 20 Marks

No. of Years	Marks
5 to 10	10
11 to 15	15
Above 15	20

d. No. of Government Audit (last 3 years) 15 Marks

No. of Govt. Audit	Fee	Marks
10 to 15	200000	5
15 to 20	400000	10
Above 20	600000	15

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

- Marks allotted to technical proposal is 70 Marks
- Marks allotted to financial proposal is 30 Marks
- Average Turnover of last three years will be considered for turnover

B. Formula for calculating of Financial Proposal

1. Full 30 Marks will be given to the lowest cost offer.
2. Price of L1/Price of L2*30 for Second best offer
3. Price of L1/Price of L3*30 for Third best offer
4. Price of L1/Price of L4*30 Fourth best offer & Onwards

While awarding the contract, formula of calculating marks for both technical & financial proposals will be considered as taken together.

Annexure: VI

List of Documents to be attached with the Technical Bid

1. A copy of Partnership Deed.
2. A copy of letter from C.A. Institute mentioning Registration No. and details of Partners & paid CA employees
3. Copy of Audited Balance Sheets for the last three years.(F.Y. 2022-23,2023-24,2024-25)
4. Copy Professional Tax Return of the firm for the last three years. (F.Y. 2022-23,2023-24,2024-25)
5. Copy of Professional Tax Return of the employees/consultants for the last three years. (F.Y. 2022-23,2023-24,2024-25)
6. A Copy of Provident Fund Return for the last three years (F.Y. 2022-23,2023-24,2024-25)
7. Copies of List of Government work done during last three years along with the copies of work orders (F.Y. 2022-23,2023-24,2024-25)
8. A Copy of list of Clients of General Experience of last three year. (F.Y. 2022-23,2023-24,2024-25)
9. A Copy of service tax/GST return for the last three year (F.Y. 2022-23,2023-24,2024-25)

All documents shall be self-attested.

ANNEXURE - VII

Details of DRDA

* Name of DRDA : District Rural Development Agency, Patan

* Address of DRDA: H.N.G.University Road, Near Railway Crossing Road,

Patan (N.G.), Pin. 384265

* Telephone No. : (02766) 299022

* Fax No. : (02766) 221111

* E-mail ID : drda.pat@gmail.com

* No. of Talukas : 9 (Nine)

* No. of Project implementing Agencies: 01

* No. Of Watershed Committee: 09

* No. of Scheme Operated : 1

Name of Schemes		Grant received in year		Total Expenditure in the year	
		2023-24	2024-25	2023-24	2024-25
Running Scheme					
1	DRDA Administration	1,83,00,000	2,33,53,000	79,17,811	97,65,884
2	Block Level Administration	2,00,05,000	3,56,25,000	2,07,68,476	2,16,55,352
3	DRDA Vigilance & Monitoring Committee	0	0	0	0
4	PMAY (G)	18,77,96,616	32,57,99,020	18,83,48,661	32,94,044,97
5	District Haats construction	0	0	1,14,723	81,233
6	Village Haats Construction	0	0	0	0
7	Computer Grant	0	0	0	0

8	Furniture Grant	0	0	0	0
9	Interest Common Account	0	0	0	0
10	DRDA Building Construction	0		0	
11	Reliance GGY + Reliance GGY cont.	0	0	0	0
12	Vrundavan Village	0	0	0	0
13	Mukhya Mantri Aawas Protsahak sahay yojana	1,23,000,59	0	66,80,149	1,70,20,236
14	Vanchitata Mukt Abhiyan	0	0	0	0
15	Bathroom bandhkam sahay yojana	0	56,48,750	0	56,40,458
16	EOL	0	0	0	0
17	Mission Co-Ordinator Salary Grant	0	0	0	0
18	Vyaj Subsidy Sahay	0	0	0	0
19	Aam Adami Vima Yojana	0	0	0	0
20	Sansad Aadarsh Gram Yojana	0	0	0	0
21	Mission Antodya	0	0	0	0
22	MGNREGA	348111944	33,29,44,834	348111944	33,29,44,833
23	O & M	0	1,03,45,390	0	7,07,457
24	Nirmal Gujrat	0	0	1601711	26,60,501
25	OTA	0	1,09,16,365	0	1,07,41858
26	SBM PFMS	91223907	9,01,95,844	59951411	4,82,57,852
27	PMU GRANT SALARY	0	81,46,487	0	8,00,8,412
28	IWMP	104655000	5,14,92375	81407856	4,88,93,360

Director

DRDA, Patan

- Financial Details : No of Vouchers

	3 Years Average
DRDA level	1439
Taluka level	12339
Project implementing Agency	459
Watershed Committees	241
DWDU Level	380
Others (If any please motion)	0
Total	**14858**