

Corrigendum Details

Corrigendum Details

Modified On: 2026-06-05 14:40:46

Bid extended to **2026-06-15 16:00:00**

Bid Opening Date: **2026-06-15 16:30:00**

Modified On: 2026-06-01 11:33:57

Bid extended to **2026-06-09 16:00:00**

Bid Opening Date: **2026-06-09 16:30:00**

View(s)

View(s)

Corrigendum Details

Corrigendum Details

Modified On: 2026-06-01 11:33:57

Bid extended to **2026-06-09 16:00:00**

Bid Opening Date: **2026-06-09 16:30:00**

View(s)

View(s)

बिड दस्तावेज़ / Bid Document

बिड विवरण/Bid Details	
बिड बंद होने की तारीख/समय /Bid End Date/Time	01-06-2026 16:00:00
बिड खुलने की तारीख/समय /Bid Opening Date/Time	01-06-2026 16:30:00
बिड पेशकश वैधता (बंद होने की तारीख से)/Bid Offer Validity (From End Date)	90 (Days)
मंत्रालय/राज्य का नाम/Ministry/State Name	Uttarakhand
विभाग का नाम/Department Name	Rural Development Department Uttarakhand
संगठन का नाम/Organisation Name	N/a
कार्यालय का नाम/Office Name	Uttarakhand Rural Roads Development Agency
वस्तु श्रेणी /Item Category	Financial Audit Services - Audit report; CA Firm
अनुबंध अवधि /Contract Period	1 Year(s)
बिडर का न्यूनतम औसत वार्षिक टर्नओवर (3 वर्षों का) /Minimum Average Annual Turnover of the bidder (For 3 Years)	12 Lakh (s)
उन्हीं/समान सेवा के लिए अपेक्षित विगत अनुभव के वर्ष/Years of Past Experience Required for same/similar service	7 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,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 दस्तावेजों को निविदा में भाग लेने वाले सभी निविदाकारों को दिखाना चाहते हैं? संदर्भ मेन् है/Do you want to show documents uploaded by bidders to all bidders participated in bid?	Yes (Documents submitted as part of a clarification or representation during the tender/bid process will also be displayed to other participated bidders after log in)
बिड लगाने की समय सीमा स्वतः नहीं बढ़ाने के लिए आवश्यक बिड की संख्या। / Minimum number of bids required to disable automatic bid extension	3
दिनों की संख्या, जिनके लिए बिड लगाने की समय-सीमा बढ़ाई जाएगी। / Number of days for which Bid would be auto-extended	5
ऑटो एक्सटेंशन अधिकतम कितनी बार किया जाना है। / Number of Auto Extension count	1
बिड से रिवर्स नीलामी सक्रिय किया/Bid to RA enabled	No
बिड का प्रकार/Type of Bid	Two Packet Bid
तकनीकी मूल्यांकन के दौरान तकनीकी स्पष्टीकरण हेतु अनुमत समय /Time allowed for Technical Clarifications during technical evaluation	7 Days
अनुमानित निविदा मूल्य (सभी करों सहित) भारतीय रुपये में / Estimated Bid Value in INR (Inclusive of all taxes)	296388
Payment Timelines	Payments shall be made to the Seller within 30 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
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ईपीबीजी विवरण /ePBG Detail

आवश्यकता/Required	No
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बोली विभाजन लागू नहीं किया गया/ Bid splitting not applied.

एमआईआई अनुपालन/MII Compliance

एमआईआई अनुपालन/MII Compliance	Yes
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एमएसई खरीद वरीयता/MSE Purchase Preference

एमएसई खरीद वरीयता/MSE Purchase Preference	No
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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.

अतिरिक्त योग्यता /आवश्यक डेटा/Additional Qualification/Data Required

This Bid is based on Least Cost Method Based Evaluation (LCS). The technical qualification parameters are:-

Parameter Name	Max Marks	Min Marks	Evaluation Document	Seller Document Required
Technical	100	60	View file	Yes

Total Minimum Passing Technical Marks: 60

Pre Bid Detail(s)

मूल्य भिन्नता खंड दस्तावेज़/Pre-Bid Date and Time	प्री-बिड स्थान/Pre-Bid Venue
25-05-2026 15:00:00	URRDA First Floor Directorate of Panchayatiraj Near IT Park Sehastradhara Road Dehradun

Financial Audit Services - Audit Report; CA Firm (1)

तकनीकी विशिष्टियाँ /Technical Specifications

विवरण/ Specification	मूल्य/ Values
कोर / Core	
Scope of Work	Audit report
Type of Financial Audit Partner	CA Firm
Type of Financial Audit	Statutory Audit
Category of Work under Financial Audit	Audit of financial statements
Type of Industries/Functions	Operational & Administrative
Frequency of Progress Report	Monthly
MIS Reporting for Financial Audit support	Yes
Frequency of MIS reporting	Monthly
State	NA
District	NA
एडऑन /Addon(s)	
Post Financial Audit Support	NA

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

क्रेता द्वारा निर्धारित न्यूनतम मूल्य/Minimum Floor Price defined by Buyer	No
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अतिरिक्त 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
1	Shashikant Pandey	248001,CEO URRDA(PMGSY),First Floor in Directorate Panchayati raj , Opposite IT Park, Sahastradhara Road	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. Buyer Added Bid Specific ATC

Buyer Added text based ATC clauses

1- Experience Criteria as per the RFP Like min. 10 years of experience

2- Bidder will provide proof of Gov. experience of similar kind of work

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---

Uttarakhand Rural Roads Development Agency
Government of Uttarakhand

1. Request for Proposal for conducting External (Statutory) Audit of Pradhan Mantri Gram Sadak (PMGSY) in the Uttarakhand

Uttarakhand Rural Road Development Agency an autonomous body of Uttarakhand State, invites bids in Two Parts ie. Technical bid and Financial bid from reputed Chartered Accountants, who to undertake the work of statutory audit of Program Implementing Units and State Rural Road Development Agency located in the State of Uttarakhand. The last date of online submission of bid is 01-06-2025 till 3.PM at pmgsytenders.gov.in.

2. The purpose of this assignment is to conduct a Statutory Audit of PMGSY project in the State including all the PIUs. More details of the services are provided in the terms of references.
3. The Following documents are enclosed to enable you to submit your proposals:
 - (a) Terms of Reference (TOR) (Annexure 1)
 - (b) List of PIUs, Clusters (Annexure-II)
 - (c) Technical proposal and its evaluation criteria (Annexure III)
 - (d) Form for Price bid (Annexure IV)
 - (e) A Sample Form of Contract for Consultants' Services under which the Services will be carried out (Annexure V)

4. Background

- 4.1 The Firms have now been short listed on the basis of firms empanelled by CAG for PSUs audit in Uttarakhand.

5. Clarification and Amendments to RFP Documents

- 5.1 You may request for a clarification on any of the RFP documents up to five (05) days prior to the proposal submission date (but prior to pre bid meeting). Any request for clarification must be sent in writing to the addressed to officer as indicated in Para 1 above. These would be clarified at the pre-bid meeting without identifying its source.

5.2 Pre-bid meeting

- 5.2.1 The bidder or his official representative is invited to attend a pre-bid meeting, which will take place on 25.05.2026 at 11.30 a.m. at URRDA Dehradun.
- 5.2.2 The purpose of the meeting will be to clarify issues and to answer questions on any matter related to the RFP that may be raised at that stage including the clarifications .Non-attend the pre-bid meeting will not be a cause for disqualification of a bidder.

5.3 Amendment to RFP

- 5.3.1 At any time before the submission of proposals the URRDA may whether at

its own initiative or in response to a clarification requested by a shortlisted auditor firms, or in response to queries raised at the pre-bid meeting amend the RFP by issuing an addendum on 27.05.2026. The addendum shall be sent to all short listed Auditor firms and will be binding on item. To give short listed Auditor firms a reasonable time in which to take an amendment into account in their proposals, the URRDA may at its discretion, if the amendment is substantial, extend the deadlines for the RFP submission.

6. Submission of Proposals

6.1 The proposals shall be submitted in two parts, Viz, Technical proposal (**Annexure III**) and Financial (Annexure IV). The proposals must be uploaded in pmsgytenders.gov.in.

6.2 At any time before the submission of Proposal, the URRDA may amend the RFP by issuing an addendum in writing or by standard electronic means. The addendum shall be sent to all the bidders and will be binding on them. The bidder should acknowledge receipt of all amendments. To give bidders a reasonable time in which to take an amendment into account in their proposals, the URRDA will, if the amendment is considered as materially substantial, extend the deadline for the submission of Proposal.

6.3 Instructions to Bidders

6.3.1 The bidder shall bear all costs whatsoever associated with the preparation and submission of their proposals. The costs might include site visit, collection of information, and if selected, attendance at bid opening and contract negotiations.

6.3.2 The URRDA is not bound to accept any proposal and reserves the right to annul the selection process at any time prior to contract award, without thereby incurring any liability to the bidder.

6.3.3 In preparing their proposals, the bidder is expected to examine in detail the documents comprising the RFP Material deficiencies in providing the information requested may result in rejection of a proposal.

6.3.4 A list of the PIUs and URRDA (which will be audited) indicating their locations is also enclosed (Annexure II)

6.4.1 Opening of Technical Proposal

6.4.1 An Evaluation Committee (EC) will be constituted by the URRDA. The Online submitted Technical Proposal will be opened by EC in the URRDA office at 03-06-2026 on 04.30 P.M. It may please be noted that the second online proposal i.e. Financial Proposals containing the Price Bid will not be opened until technical evaluation has been completed and the result approved and notified to all the bidders.

6.4.2 The URRDA shall notify those bidders whose proposals did not meet the minimum qualifying marks or were considered non-responsive to the Letter of invitation and Terms of Reference indicating that their Financial proposals will not considered in selection process

The URRDA Shall simultaneously notify the bidders that have secured the minimum qualifying marks, indicating the date and time set for opening of financial Proposals. The notification sent by electronic mail.

7 Evaluation of Technical Proposal

The Technical Proposal will be evaluated on the basis of Evaluation given in Annexure IV. For this purpose requisite information is to be uploaded by the firms along with supporting documents. The Auditor will make his own assessment about adequate number of audit teams required for conducting the audit as per the TOR. Each audit team should comprise of Principal /Audit Partner Qualified Audit Manager, semi-qualified assistants and other audit assistants. Details of personnel in each team should be submitted along with proposal. Time estimates for URRDA also includes the resources requirement for audit of consolidated financial statements.

7.1 The evaluation of team shall be done on the basis of the number of teams to be deployed for audit may be decided by the bidders in consultation with URRDA based on the number of PIUs, their locations, etc

7.2 Cut off points for qualifying Technical Proposal

Based on the points and criteria as set out for Technical Proposals, all the bidders who have secured **60 or more points** shall be treated as successful bidders. Their financial Proposals shall be opened.

7.3 The EC will record in detail the reasons for acceptance or rejection of the Technical Proposal analyzed and evaluated by it and would recommend the names of Auditor Firm qualified in the Technical Bids to the Competent Authority.

8 Opening of Financial Proposals

8.1 At the second stage, financial bids of only those bidders who have been declared qualified in the Technical proposal will be opened by the EC. The "Financial Proposal" should be submitted in the Schedule – "Price Bid" in(Annexure IV)

8.2 The Auditor Firm should provide detailed break-down of Costs Estimates of Services in the format given in (Annexure IV)

8.3 Each Financial Proposal will be inspected by the EC.

8.4 The URRDA's Representatives or member (in EC) will open financial proposal, The URRDA's representatives (in EC) will record this information in writing.

9 Evaluation of Financial Proposals

9.1 The EC will subsequently review detailed contents of each Financial Proposal. During the examination of financial proposals any additional documents will not be accepted.

9.2 The total price (TP) for each Financial Proposal will be determined.

11. Confidentiality

1.1 Information relating to evaluation of Proposals and recommendations concerning

contract award shall not be disclosed to bidders who have submitted proposals or to other persons not officially concerned with the selection process until the successful firm has been notified and contract awarded.

12. Award of Contract

- 12.1** After completion of negotiations, the URRDA shall award the contract to the selected Auditor Firm and promptly notify the other Auditor Firms who had submitted Proposals that they were successful.
- 12.2** The validity of the proposal shall be for 90 days from the date of opening of the Technical Bid without change in the personnel proposed for the assignment and proposed price. The URRDA will make its best efforts to select and Auditor within this period
- 12.3** Auditor will be expected to take-up/commence with the assignment within a month or award of assignment order by the URRDA and complete it by the stipulated time.
- 12.4** Under the overall guidance of the URRDA, the Auditor Firm will work directly with the respective PIUs. The Auditor Firm is expected to conduct audit of URRDA/PIUs for the year 2025-26. Performance of the Agency would be reviewed at the end of year and contract may be extended on same terms and conditions on mutual consent.
- 12.5** The remuneration which the Auditor receives from the contract will be subject to normal tax liability as per the Tax Laws. Kindly contact the concerned tax authorities for further information in this regard, if required.

13. PAYMENT SCHEDULE

The URRDA will pay the firm within 30 days of receipt of per-receipted bills as per details given below

S. No.	Event	% of Contract Value
1	Completion of Audit of all units	70%
2	Submission of final audit Report	20%
3	Acceptance of Audit report by URRDA	10%

Note: Contract Value includes Professional Fee plus GST at the prescribe rates.

The above remuneration includes all the costs related to carrying out the services, including overhead and any taxes imposed on the firm.

14. PENALTY

The Auditor should clearly understand that submission of audit report by stipulated time is of utmost importance. They should plan audit in such a way that in spite of any contingency audit report is submitted before stipulated date viz 31th August of respective year.

(Sanjay Kumar Pathak)
Chief Engineer
URRDA Dehradun 4

Terms of References

Terms of References for statutory Audit of Uttarakhand Rural Road Development Agency

Objective: The objective of the statutory audit of the Financial statements of the project is to enable the auditor to express a professional opinion on the financial position of the PMGSY Project carried out by URRDA at the end of each fiscal year and of the funds received and expenditure for the accounting period ending March 31 as reported by the Financial statements.

The URRDAs accounts (books of account) and the accounts maintained at various PIUs across the state-(annexure, provide the basis for preparation of the Financial Statements, Which consists of a Balance sheet and a sources and uses statement in the format as required under the PMGSY accounting guidelines and operational manual) and are established to reflect the financial transactions in respect of the project.

Scope: The audit will be carried out in accordance with the relevant standards of auditing as notified by the ICAI, and will include such tests and controls as the auditor considers necessary under the circumstances. In conducting the audit, special attention should be paid to the following:

- All the funds spent by URRDA, received from Government of India under the said project have been used in accordance with the conditions as laid down in the PMGSY guidelines/Operational Manual/ Financial Management Manual and only for the purposes for which the funds were provided.
- All funds have been used in accordance with the relevant financing agreement with due attention to economy and efficiency, and only for the purposes for which they were provided.
- All expenditure, including procurement of goods and services, have the necessary supporting documentation and have been incurred in accordance with the Government rules and relevant financing agreement.
- All the goods procured and issued are supported by valid receipt and issue documents and are recorded in the stock/ inventory registers and the closing balances worked out correctly. Physical verification of the assets and other inventories would be taken up, as deemed necessary by the auditor.
- Funds transferred to PIUs for incurring expenditure under the project are used for the purposes intended. To establish this, the auditor should visit PIUs and conduct such audit tests as may be deemed appropriate and necessary for the purposes of the auditing.
- The program accounts have been prepared in accordance with consistently applied relevant Accounting standards/ Rules and give a true and fair view of the financial situation of the project for the financial year ending March 31 and of receipts and payments for the year ended as on that date.

Financial Statements: The Financial statements shall include:

- A summary of funds received, showing the grant in aid/ loan and funds received from other sources, donors, if any separately;
- A summary of expenditure shown under the main **project categories of expenditure, both for the current fiscal year and accumulated to date; and**
- A Balance sheet showing accumulated funds of the projects bank balances, other assets of the project.

Management Letter: In addition to the audit reports, the auditor should prepare a “Management letter” in which the auditor should:

- Give comments and observations, if any, on the accounting records, system and controls that were examined during the course of the audit;
- Identify specific deficiencies and areas of weakness (if any in systems and controls and make recommendation for their improvement;
- Report on the degree of compliance with the financial/ control procedures as documented in the financial manual of the project;
- communicate matters that have come to attention during the audit which might have significant impact in the implementation of the society; and Illustrative details of Audit Clusters to be completed by URRDA

**Note :- If any queries to contact on mob no- CA Sumit Aggarwal
(85274 50179)**

Annexure-II

Clusters	Name of Clusters
Cluster-1	Mussoorie
Cluster-2	Srinagar
Cluster-3	Gopeshwar
Cluster-4	Jyolikot
Cluster-5	Almora
Cluster-6	Pithoragarh

The audit shall cover all Program Implementing Units (PIUs) and the State Rural Road Development Agency. A comprehensive list of PIUs and their respective locations is enclosed for reference.

Detailed List of PIUs

1	DPIU Of Agustumuni (NPCC)	Rudraprayag
2	DPIU Of Almora	Almora
3	DPIU Of Almora (WAPCOS)	Almora
4	DPIU Of Almora-1	Almora
5	DPIU Of Almora-2	Almora
6	DPIU Of Badkot (BRIDCUL)	Uttarakashi
7	DPIU Of Bageshwar	Bageshwar
8	DPIU Nainital (NPCC)	Nainital
9	DPIU of Baijra	Pauri
10	DPIU Of Berinag (BRIDCUL)	Pithoragarh
11	DPIU Of Bhikiyasain (NPCC)	Almora
12	DPIU Of Chamoli	Chamoli
13	DPIU Of Champawat	Champawat
14	DPIU Of Champawat (NPCC)	Champawat
15	DPIU Of Chinyalisaur	Uttarakashi
16	DPIU of Dawarahat	Almora
17	DPIU Of Dehradun	Dehradun
18	DPIU Of Dehradun2	Dehradun
19	DPIU of Didihat	Pithoragarh
20	DPIU Of Dugardda (NPCC)	Pauri
21	DPIU Of Gairsain (BRIDCUL)	Chamoli
22	DPIU Of Garud (BRIDCUL)	Bageshwar
23	DPIU Of Ghansali (WAPCOS)	Tehri
24	DPIU Of Haldawani	Nainital
25	DPIU Of Haridwar	Haridwar
26	DPIU of Jakholi	Rudraprayag
27	DPIU of Kapkot	Bageshwar
28	DPIU Of Kapkot (WAPCOS)	Bageshwar
29	DPIU of Karanprayag	Chamoli

30	DPIU of Karanprayag-1	Chamoli
31	DPIU of Kathgodaam	Nainital
32	DPIU Of Kirti Nagar	Tehri
33	DPIU Of Kotdwara	Pauri
34	DPIU of Lohaghat	Champawat
35	DPIU Of Moari (WAPCOS)	Uttarakashi
36	DPIU Of Munsiyari (NPCC)	Pithoragarh
37	DPIU Of Nainital	Nainital
38	DPIU Of New Tehri-3	Tehri
39	DPIU Of Pauri	Pauri
40	DPIU Of Pauri-2	Pauri
41	DPIU Of Pauri-3	Pauri
42	DPIU Of Pithoragarh	Pithoragarh
43	DPIU of Pithoragarh-2	Pithoragarh
44	DPIU of Purola	Uttarakashi
45	DPIU Of Rudraprayag	Rudraprayag
46	DPIU Chamoli (B&R)	Chamoli
47	DPIU Of Salt (NPCC)	Almora
48	DPIU Of Tehri	Tehri
49	DPIU Rudraprayag(B&R)	Rudraprayag
50	DPIU Of Tehri-1	Tehri
51	DPIU Of Tehri-2	Tehri
52	DPIU Of Tharali (NPCC)	Chamoli
53	DPIU Of Udham Singh Nagar	Udham Singh Nagar
54	DPIU Of Uttarkashi	Uttarakashi
55	DPIU Dharchula	Pithoragarh
56	URRDA	Dehradun

Annexure III

Technical proposal evaluation-Criteria and Scoring Scheme

URRDA Dehradun for appointing The Chartered Accountant Firm as Statutory Auditor.

Sl. No.	Criteria	Sub Criteria	Scoring	Total
01	Experience	CA firms having experience of minimum 10 years in the field of government statutory audits	15 point	25
		Experience more than 10 years, 1 point For each year Upto 10 years.	25 (maximum)	
02	Turnover	Average turnover in last 3 financial years up to 7 lac	15 point	25
		More than 7 lac 1 point for each 2 lac up to 12 lac.	25 (maximum)	
03	Staff	2 Chartered Accountant, 3 CA Inter and 3 Audit Staff.	15 point	25
		If Firm have Additional CA 2 points for each CA.	25(maximum)	
04	Experience in Central Sponsored Schemes	Minimum 3 work orders related to Central Sponsored Schemes in last 5 financial years which have audit fee of more than 2.5 lakhs.	15 point	25
		More than 3 Work orders 1 point for each work order up to 13.	25 (maximum)	
			Total Points	100

Annexure IV

Form No. F-1 (Refer to Para 8 of RPF) Price Bid

Particulars	Minimum Price offered by URRDA	Fee Rate offered by CA Firm [excluding GST]	Total
Total Price For Statutory Audit including all types of Expenses	2,51,176.00+Tax		

(Authorized Representative of Auditor)

Seal of the Auditor Firm

Note-

1. The rates quoted are for one year which will be applicable for subsequent years also.
2. GST as applicable on the date of payment will be paid by the URRDA.
3. TDS or other statutory deduction as applicable will be deducted by the URRDA at the rates notified by Government of India from time to time from each bill.
4. If more than One CA Firm Financial Price Bid will be same, then Priority given by URRDA to that CA Firm which having experience in PMGSY works.

ANNEXURE- V

CONTRACT AGREEMENT FOR STATUTORY AUDIT

SUBJECT: Agreement between URRDA....., Chartered Accountants in respect of Statutory Audit of PMGSY Accounts of the PIU's and URRDA

1. This Contract is made on theDay of the....., 2026

BETWEEN

The Uttarakhand Rural Roads Development Agency (URRDA) having its office at First Floor, Directorate PanchayatiRaj, Near IT Park, Sahastradhara Road, DehraDun [hereinafter called the "Employer"], of the first part,

AND

M/s, Chartered Accountants; having its Head Office at.....[Hereinafter called "the Statutory/Principal Auditor Firm"].

WHEREAS

- (a) **The Statutory Firm having represented to the "Employer" that he has required professional skills, personnel and technical resources, has offered to provide in response to the Tender Notice..... issued by the Employer;**
 - (b) **The "Employer" has accepted the offer of the Statutory Auditor Firm to provide the services on the terms and conditions set forth in this Contract.**
2. Set out below are the terms and conditions under which the Statutory Auditor Firm has agreed to carry out for URRDA the above mentioned assignment specified in the attached Terms of Reference (TOR).
3. **Scope of work :**The audit will be carried out in accordance with the relevant standards of auditing as prescribed by the ICAI, and will include such tests and controls as the auditor and employer considers necessary under the circumstances in conducting the audit, special attention should be paid to the following:
 - i) All funds spent by URRDA in Programme Fund & Administrative Fund received from Government of India & state Government under the said project have been used in accordance with the conditions as laid down in the PMGSY guidelines / Operational Manual / PMGSY Accounts Manual and only for the purposes for which the funds were provided.
 - ii) Only OMMAS generated, Audited Balance Sheet will be submitted by the Statutory Auditor in soft and hard copy to URRDA.
4. The services would be required for 1years commencing from the year 01 04.2025 to 31.03.2026 which may further be extended for 2 years on the basis of performance

Performance of the agency/firm would be reviewed at the end of year based on definite measurable indicators and the contract may be terminated after giving one month notice if performance of the Agency is not found satisfactory.

5. The Employer may find it necessary to postpone or cancel the assignment and/or shorten or extend its duration. In such case, every effort will be made to give you as early as possible, notice of any changes. In the event of termination, the Statutory Auditor shall be paid for the services rendered for carrying out the assignment to the date of termination, and the Statutory Auditor Firm shall provide the URRDA with any reports or parts thereof, or any other information and the documentation gathered under this Agreement prior to the date of termination.
6. The services to be performed, the estimated time to be spent, and the reports to be submitted as per attached TOR.
7. This Agreement, its meaning and interpretation and the relation between the parties shall be governed by the laws of Government of Uttarakhand.
8. This agreement will become effective upon the confirmation of this letter by the Statutory Auditor Firm and will terminate for the period ending on March 31, 2027, or such date as mutually agreed between the URRDA and the Statutory Auditor Firm.
9. **PERIOD OF STATUTORY AUDIT:** The period to be covered under present RFP would be financial years 2025-26. The audit will be taken up every year immediate after close of financial year and to be carried out in such a manner that it is completed well before 31 'August 2026 of that year so that the Project authorities are able to submit the audited financial statement to NRRDA before 31 'August 2026. In the advent of the delay (beyond a fortnight) other than of inevitable nature, the Statutory Auditor shall be penalized to an extent of 2% per delayed week of its remuneration subject to an maximum of 5% of the total contract value.
10. **RENUMERATION:** Payments for the services for every year will not exceed the total amount of Rs. (excluding of applicable taxes)
11. The Statutory Auditor Firm shall be responsible for appropriate insurance coverage. In this regard, the Statutory Auditor Firm shall maintain workers compensation, employment liability insurance for their staff on the assignment. The Statutory Auditor Firm shall also maintain comprehensive general liability insurance, including the contractual liability coverage adequate to cover the indemnity of the obligation against all damages, costs and charges and the expenses for injury to any person or damage to any property arising out of, or in connection with, the services which result from the fault of the Statutory Auditor Firm or its staff. The Statutory Auditor Firm or its staff. The Statutory Auditor Firm shall provide the URRDA with certification thereof upon the request.
12. The Statutory Auditor Firm shall indemnify and hold harmless the Employer against any and all claims, demands and/or judgments of any nature brought against the Employer arising out of the services by the Statutory Auditor Firm under this Agreement. The obligation under this paragraph shall survive the termination of this Agreement.
13. All final plans, reports and other documents or software submitted by the Statutory Auditor Firm in the performance of the Services shall become and remain the property of the URRDA.

The Statutory Auditor may retain a copy of such documents but shall not use them for purposes unrelated to this Contract without the prior written approval of the URRDA.

14. The Statutory Auditor undertakes to carry out the assignment in accordance with the highest standard of professional and ethical competence and integrity, having due regard to the nature and purpose of the assignment, and to ensure that the staff assigned to perform the services under this Agreement, will conduct themselves in a manner consistent herewith.
15. The Statutory Auditor Firm will not assign this contract or sub contract or any portion of it without the URRDA's prior written consent.
16. The Statutory Auditor Firm shall pay the taxes, duties, fee, levies and other impositions levied under the applicable law and the URRDA shall perform such duties, in regard to the deduction of such tax, as may be lawfully imposed.
17. The Statutory Auditor Firm also agree that all knowledge and information not within the public domain which may be acquired during the carrying out of this Agreement, shall be, for all time and for all purpose, regarded as strictly confidential and held in confidence, and shall not be directly or indirectly disclosed to any person whatsoever, except with the URRDA's written permission.
18. **SETTLEMENT OF DISPUTES:**
 - (i) The parties use their best efforts to settle all disputes arising out of or in connection with agreement or the interpretation thereof.
 - (ii) Any dispute between the parties as to the matters arising pursuant to this agreement, which cannot be settled amicably within thirty (30) days after receipt, by one party of the other party's request for such amicable settlement may be submitted by either party for settlement.
 - (iii) If any dispute or difference of any kind whatsoever shall arise in connection with or out of this Contract and which is not amicably settled between the Statutory Auditor Firm and the URRDA as per the provisions of clause 18(i) or (ii) of the Agreement the same shall be referred for settlement to the Adjudicator in person of the Secretary RD(or the Head) of the Nodal Department of the Uttarakhand Government within 14 days of arising of such disputes. The Adjudicator shall give a decision in writing with 28 days of receipt of a notification of dispute. Performance under the Contract shall continue notwithstanding the reference to the Adjudicator.

NOW THEREFORE, IT IS HEREBY AGREED between the parties as follows:

1. **The following documents attached hereto shall be deemed to form an integral part of this contract:**
 - (i) **The List of PIU's/offices of URRDA and their location (Annexure 1)**
 - (ii) **Terms of Reference (TOR) (Appendix 2)**
 - (iii) **Previous year's Statutory Audit Reports**
2. **The mutual rights and obligations of the "Employer" and the Statutory Auditor Firm shall be set forth in the Contract, in particular:**
 - a) **The Statutory Auditor Firm shall carry out and complete the Services in accordance with the provisions of the Contract, and**

b) The Employer shall make payments to the Statutory Auditor Firm in accordance with the provisions of the Contract

IN WITNESS WHEREOF, the Parties hereto have caused this Contract to be signed in their respective names as of the day and year first above written.

In presence of

1. (Chief Engineer, URRDA)

(Witnesses)

(i)

(ii)

In presence of

2.

(Witnesses)

(i)

(ii)