बिड संख्या/Bid Number: GEM/2026/B/8008631
दिनांक /Dated: 08-09-2026

बिड दस्तावेज़ / Bid Document

बिड विवरण/Bid Details	
बिड बंद होने की तारीख/समय /Bid End Date/Time	18-09-2026 12:00:00
बिड खुलने की तारीख/समय /Bid Opening Date/Time	19-09-2026 12:00:00
बिड पेशकश वैधता (बंद होने की तारीख से)/Bid Offer Validity (From End Date)	30 (Days)
मंत्रालय/राज्य का नाम/Ministry/State Name	Jammu & Kashmir
विभाग का नाम/Department Name	Planning And Development Department Jammu And Kashmir
संगठन का नाम/Organisation Name	N/a
कार्यालय का नाम/Office Name	D C Office Doda
शिकायत निवारण के संपर्क विवरण/ Contact details of Grievance redressal	HOD Email id :dcdod-jk@nic.in Buyer Email id: buycon28.pddjk.jk@gembuyer.in
वस्तु श्रेणी /Item Category	Financial Audit Services - Review of Financial Statements, Financial Reporting Framework, Audit report, verification of e-SAKSHI Portal; Audit Firm, CA Firm, CAG Empaneled Audit or CA Firm
अनुबंध अवधि /Contract Period	1 Month(s)
बिडर का न्यूनतम औसत वार्षिक टर्नओवर (3 वर्षों का) /Minimum Average Annual Turnover of the bidder (For 3 Years)	5 Lakh (s)
उन्हीं/समान सेवा के लिए अपेक्षित विगत अनुभव के वर्ष/Years of Past Experience Required for same/similar service	3 Year (s)
टर्नओवर पात्रता मानदंड/Turnover eligibility criteria	To be verified by the buyer at the time of technical evaluation
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

बिड विवरण/Bid Details	
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) *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
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	Yes
रिवर्स नीलामी योग्यता नियम/RA Qualification Rule	50% Lowest Priced Technically Qualified Bidders
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
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
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. 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. Reverse Auction would be conducted amongst first 50% of the technically qualified bidders arranged in the order of prices from lowest to highest. Number of sellers eligible for participating in RA would be rounded off to next higher integer value if number of technically qualified bidders is odd (e.g. if 7 bids are technically qualified, then RA will be conducted amongst L-1 to L-4). In case number of technically qualified bidders are 2 or 3, RA will be between all without any elimination. If Buyer has chosen to split the bid amongst N sellers, then minimum N sellers would be taken to RA round. In case Primary products of only one OEM are left in contention for participation in RA based on lowest 50% bidders qualifying for RA, the number of sellers qualifying for RA would be increased to get at least products of one more OEM (directly participated or through its reseller) if available. Further, if bid(s) of any seller(s) eligible for MSE preference is / are coming within price band of 15% of Non MSE L-1 or if bid of any seller(s) eligible for Make in India preference is / are coming within price band of 20% of non MII L-1, then such MSE / Make in India seller shall also be allowed to participate in the RA process.

अतिरिक्त योग्यता /आवश्यक डेटा/Additional Qualification/Data Required

Number of Years of firm/company’sexistence as per ICAI certificate:3

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.:3

Number of full-time partners/experienced and qualified professionals in full time employment at senior level with experience in handling similar or relevant projects:2

Number of partners/ qualified professionals in full time employment with DISA/CISA qualification:2

Number of XX fulltime CA’s required and YY professional audit staff:2

Financial Audit Services - Review Of Financial Statements, Financial Reporting Framework, Audit Report, Verification Of E-SAKSHI Portal; Audit Firm, CA Firm, 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 , verification of e-SAKSHI Portal
Type of Financial Audit Partner	Audit Firm , CA Firm , CAG Empaneled Audit or CA Firm
Type of Financial Audit	Internal 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 , Compliance with contracts , Review system & processes , Treasury operations , Bank Transactions , Internal Control over Financial Reporting , Risk Management
Type of Industries/ Functions	Cash and Bank Balance , Payables , Operational & Administrative , Inventory & Store management , Purchase & Procurement , Sales, Services and Revenue , work wise detail of funds utilized
Frequency of Progress Report	Monthly
MIS Reporting for Financial Audit support	Yes
Frequency of MIS reporting	Monthly
State	NA
District	NA
एडऑन /Addon(s)	
Post Financial Audit Support	Yes

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

क्रेता द्वारा निर्धारित न्यूनतम मूल्य/Minimum Floor Price defined by Buyer	No

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	Rajesh Kumar	182202,D C Office Doda	Project / Lumpsum Based	• Number of Months for which Post Audit Support is required : 12

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. **Certificates**

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

3. **Buyer Added Bid Specific ATC**

   Buyer uploaded ATC document Click here to view the file.

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 (other than EMD and signed Integrity Pact - which can be submitted within 5 days of bid opening) 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---

GOVERNMENT OF JAMMU & KASHMIR

OFFICE OF THE DISTRICT DEVLOPMENT COMMISSIONER, DODA

DISTRICT DODA

DRAFT REQUEST FOR PROPOSAL / BID DOCUMENT

for

HIRING OF CHARTERED ACCOUNTANT / CA FIRM

FOR CONDUCTING AUDIT OF MPLADS IMPLEMENTED IN DISTRICT DODA

FY 2023-24 TO FY 2025-26

Audit at Implementing Agency (IA) level and consolidated audit certification at Implementing District Authority (IDA) level

Through Government e-Marketplace (GeM)

INDEX

1. NOTICE INVITING TENDER / BID SUMMARY

Particular	Details
Name of Work	Hiring of Chartered Accountant / CA Firm for audit of MPLADS implemented in District Doda for FY 2023-24, 2024-25 and 2025-26, covering IA-wise audit and IDA-level consolidated certification.
Client / Procuring Authority	Office of the Deputy Commissioner, Doda / Implementing District Authority (IDA), District Doda, J&K.
Mode	Two-stage bid through GeM: Technical Bid followed by Financial Bid.
Contract Period / Completion	Entire audit assignment to be completed within 30 calendar days from date of Award of Contract / commencement as specified in the Work Order.
Audit Years	FY 2023-24, FY 2024-25 and FY 2025-26.
Implementing Agencies	ACD Office Doda; Executive Engineer, PWD (R&B) Doda; Executive Engineer, PWD (R&B) Thathri; Executive Engineer, PWD (R&B) Bhaderwah; and any additional IA specifically notified by the IDA for the period under audit.
Audit Levels	IA-wise detailed audit at each Implementing Agency level, followed by consolidation and certification at IDA (Deputy Commissioner's Office) level.
Principal Deliverable	District-level consolidated Audit Certificate(s) in the prescribed/approved MPLADS format, as per the MPLADS guidelines supported by IA-wise audit reports, working papers, observations and UCs.
Payment	No advance. Payment only after completion of the assignment and acceptance of all mandatory

	deliverables, including final audit certificate(s) and UCs.
Selection Method	Least Cost System (L1) among technically qualified and responsive bidders, subject to price reasonableness and applicable GeM/Government rules.
Bid Validity	120 days from bid due date, unless otherwise specified in GeM bid.
Performance Security	As applicable under GeM and Government rules; to be furnished by successful bidder where prescribed.
Tender Fee / EMD	As configured on GeM and as per applicable Government/GeM provisions; exemptions, if applicable, shall be considered only against valid documentary proof.

Proposed 30-Day Completion

2. BACKGROUND AND OBJECTIVE

The Members of Parliament Local Area Development Scheme (MPLADS) is implemented through the prescribed administrative and financial mechanism and the revised fund-flow arrangements applicable from 01-04-2023. The official MPLADS website provides the 2023 Guidelines and specifically maintains formats/resources for Audit Certificate and Utilization Certificate.

For the revised fund-flow system, the official MPLADS material states that processes for fresh funds from FY 2023-24 onwards are undertaken through the web solution and that payments are made through the revised fund-flow mechanism.

The purpose of this procurement is to engage an independent Chartered Accountant / CA Firm to audit MPLADS accounts, transactions, records, works and supporting documents at IA level and thereafter prepare a consolidated district-level audit certification at the IDA level for submission/record of the competent authority and MoSPI, as required.

The uploaded sample Audit Certificate requires verification of accounts, receipts/payments, sample checking of executed works, e-SAKSHI transactions, sanctions, records, tax deductions, work status, completed works, administrative funds, physical/financial progress, SC/ST area details, audit objections and works of Trusts/Societies strictly as per the MPLADS guidelines and devised Audit and UC Formats.

3. SCOPE OF ASSIGNMENT

3.1 IA-wise Audit Coverage

The CA/CA Firm shall conduct a separate, documented audit for each IA for each of the three financial years, covering the complete MPLADS transactions falling within the respective IA's jurisdiction.

<table>
<tr><th>IA</th><th>Years</th><th>Minimum required coverage</th></tr>
<tr><td>ACD Office, Doda</td><td>2023-24 to 2025-26</td><td rowspan="4">All MPLADS receipts/fund-flow, sanctions, expenditure, procurement/payment</td></tr>
<tr><td>EE, PWD (R&B) Doda</td><td>2023-24 to 2025-26</td></tr>
<tr><td>EE, PWD (R&B) Thathri</td><td>2023-24 to 2025-26</td></tr>
<tr><td>EE, PWD (R&B)</td><td>2023-24 to 2025-26</td></tr>
</table>

Bhaderwah		records, UCs, portal records, works and administrative expenditure, as applicable. All MPLADS works/transactions under the IA; sanctions, estimates, agreements, measurements, bills, payments, completion and e-SAKSHI status.
Any additional IA notified by IDA	As directed	

3.2 IDA-level Consolidation

- Reconcile IA-wise audited figures with the records available at the Deputy Commissioner's Office/IDA.
- Prepare district-level year-wise consolidated statements for FY 2023-24, 2024-25 and 2025-26.
- Prepare a cumulative district position up to 31-03-2026, wherever required.
- Identify and reconcile differences between IDA records, IA records and e-SAKSHI portal data.
- Prepare the consolidated Audit Certificate on the prescribed/approved format, on the CA/CA Firm letterhead, signed, stamped and bearing complete particulars and UDIN.
- Attach IA-wise audit reports and all material audit observations as supporting schedules.
- Do not suppress, merge, alter or qualify an audit observation merely for the purpose of obtaining a clean certificate.

3.3 Records to be Examined

- Administrative approvals and sanctions, MP recommendations and applicable MPLADS guideline compliance.
- Fund-flow / authorization records, bank/pass-through records and payment trail, as applicable to the revised system.
- Work-wise estimates, technical sanctions, agreements/work orders, measurement records, running/final bills, completion records and asset records.
- Vouchers, invoices, receipts, payment evidence, procurement records, comparative statements/tender records wherever applicable.

- Tax deduction records including GST-TDS and Income Tax TDS, deposit challans and returns, wherever applicable.
- Asset registers and records of assets created under MPLADS.
- e-SAKSHI portal records, work status, transaction history and relevant reports.
- Physical and financial progress reports, cumulative reports and SC/ST area work details.
- Records of Trusts/Societies receiving MPLADS funds, wherever applicable.
- Utilization Certificates and supporting expenditure statements.
- Any other record considered necessary by the CA for forming an audit opinion.

4. DETAILED AUDIT METHODOLOGY AND COVERAGE

The selected CA shall adopt a risk-based but sufficiently extensive audit procedure. The engagement shall not be treated as a mere desk review of portal data. The CA shall examine original records made available by the IDA/IA and cross-check them with e-SAKSHI and other statutory/financial records.

21. Opening conference with IDA and concerned IAs and collection of a year-wise document requisition list.
22. Extraction/review of relevant e-SAKSHI records and reconciliation with physical records.
23. 100% verification of material financial totals and fund-flow/accounting records and work-wise reconciliation.
24. 100% verification of sanctions/administrative approvals and admissibility of expenditure, subject to applicable MPLADS provisions.
25. Verification of payment trail from sanction/authorization through vendor/contractor payment.
26. Verification of tax deductions and deposits wherever applicable.
27. Verification of completion status and physical progress against records; physical inspection/sample verification of works as reasonably required to support the audit certificate.
28. Special attention to works shown as completed and for which final payment has been released.
29. Verification of asset registers and handover/maintenance records, where applicable.
30. Verification of SC/ST-area work statistics and reconciliation with the prescribed reporting format.
31. Verification of Trust/Society works, wherever applicable.
32. Preparation of an audit observation matrix showing document checked, finding, financial impact (if any), responsible IA, corrective action and status.
33. Exit meeting with IDA/concerned IAs before finalization of certificates.
34. Submission of final IA-wise reports and consolidated IDA-level certificates only after resolution/recording of all material observations.

5. MANDATORY AUDIT CERTIFICATE / CERTIFICATION POINTS

The following certification points are adapted from the uploaded sample Audit Certificate and shall form the minimum certification checklist. The final wording shall follow the latest format prescribed by MoSPI/MPLADS, if different at the time of audit. The uploaded sample requires the certificate to be on the auditing firm's letterhead with auditor signature, name, address, telephone, tax/e-mail particulars and seal.

35. 1. Transactions undertaken through e-SAKSHI for MPLADS works under the jurisdiction of the District Authority have been carried out in compliance with applicable MPLADS Guidelines and the revised fund-flow system effective from 01-04-2023.
36. 2. Administrative approvals and sanctions for MPLADS works were duly accorded before execution, in line with applicable MPLADS guidelines.
37. 3. Transactions processed through e-SAKSHI were verified at the relevant stages for procedural and financial compliance.
38. 4. The DA/IA has maintained complete records and supporting documents, including tax invoices from vendors, for works undertaken.
39. 5. Tax invoices of MPLADS projects have been verified and found correct, subject to audit observations.
40. 6. Payments to vendors/contractors were made against duly sanctioned works and final payments were released only in accordance with applicable completion/payment requirements, subject to audit observations.
41. 7. Asset Registers have been properly maintained in accordance with applicable record-keeping norms.
42. 8. GST-TDS has been appropriately deducted and deposited by the IA wherever applicable, and related returns filed within statutory timelines.
43. 9. Income Tax TDS has been correctly deducted on applicable payments and remitted within prescribed due dates.
44. 10. Work status on e-SAKSHI has been updated in accordance with actual progress.
45. 11. Works for which final payment has been released are marked 'Work Completed' on e-SAKSHI, wherever applicable.
46. 12. Sanction and expenditure of administrative funds have been made in accordance with applicable MPLADS Guidelines and there is no diversion/misapplication of funds.
47. 13. Tax invoices relating to administrative fund expenditure have been verified and found correct, subject to observations.

48. 14. The prescribed physical and financial progress report, cumulative physical and financial progress report and SC/ST area physical and financial details form part of the audit submission.
49. 15. There is no audit objection in respect of the audited accounts; OR all pending/current audit objections are separately disclosed with the concerned authority's comments and attached to the certificate.
50. 16. All works undertaken by Trusts/Societies receiving MPLADS funds during the relevant year, wherever applicable, have been audited and reported upon.

6. UTILIZATION CERTIFICATES (UCs)

The CA/CA Firm shall prepare/verify the MPLADS Utilization Certificate(s) in the prescribed format applicable to the relevant year and authority. The official MPLADS portal lists Utilization Certificate as a prescribed document/format, and the earlier official guideline material also expressly includes MPLADS Fund Utilization Certificate as part of the reporting package.

- Prepare/verify year-wise UCs for FY 2023-24, 2024-25 and 2025-26 at IA level, wherever required by the prescribed format.
- Reconcile UC figures with audited accounts, e-SAKSHI data, sanctions, expenditure statements and payment records.
- Prepare/support the district-level consolidated UC/statement wherever called for by IDA/MoSPI.
- CA shall certify only figures actually supported by audited records.
- Any unspent balance, advance, unadjusted amount, disputed expenditure, inadmissible expenditure or other qualification shall be clearly disclosed and not concealed.
- Every UC shall be signed/stamped by the competent authority as prescribed and accompanied by CA certification wherever the prescribed format requires it.
- CA shall maintain working papers sufficient to substantiate every figure certified in the UC.

7. e-SAKSHI PORTAL VERIFICATION

Portal verification is a mandatory component of the audit. The CA shall verify the relevant e-SAKSHI records available to the IDA/IA and shall record the date of verification and the relevant report/transaction identifiers in the working papers.

- Verify work-wise recommendation/sanction/authorization/payment/status information available on e-SAKSHI.
- Reconcile portal expenditure/payment figures with books, statements and supporting documents.
- Check that work status corresponds with actual records and physical progress.
- Check that completed works for which final payment has been released are appropriately marked completed, wherever applicable.
- Identify portal-data discrepancies and report them to IDA/IA before final certification.
- Obtain/download relevant portal reports/screenshots or system-generated reports as audit evidence wherever permitted.
- Final certificate shall expressly state that e-SAKSHI data was verified as part of the audit.

8. DELIVERABLES AND COMPLETION SCHEDULE

Stage	Deliverable	Target
1	Inception note, document requisition list and audit plan	Within 5 days of commencement
2	IA-wise preliminary audit observations for all concerned IAs	Within 12 days
3	IA-wise final audit reports/certificates for FY 2023-24, 2024-25 and 2025-26	Within 20 days
4	Year-wise IDA-level consolidated Audit Certificates with reconciled district statements	Within 25 days
5	Final consolidated package including UCs, audit observation statement, e-SAKSHI verification statement and all supporting schedules	Within 30 days

The above is a maximum completion schedule. The CA shall not claim additional payment for early completion. The IDA may direct an earlier submission for any particular year/requirement where necessary for MoSPI reporting.

9. ELIGIBILITY AND TECHNICAL QUALIFICATION

51. The bidder shall be a Chartered Accountant in practice or a CA Firm/LLP validly registered with the Institute of Chartered Accountants of India (ICAI) and legally competent to undertake the assignment.
52. The lead/engagement partner or individual CA responsible for the assignment shall hold a valid ICAI membership and Certificate of Practice, as applicable.
53. The bidder shall have at least 3 years' professional standing as a practicing CA/CA firm as on the bid due date.
54. The bidder must possess a valid Certificate of Practice (COP) issued by the Institute of Chartered Accountants of India (ICAI).
55. The firm must have a functional office within the Union Territory of Jammu & Kashmir and shall submit documentary proof of the same along with complete address, contact number and valid email address.
56. The firm should be registered on GeM and capable of providing the required professional services through the GeM portal.
57. The bidder shall have a valid UDIN facility/registration and shall generate UDIN for audit reports/certificates wherever required under ICAI rules.

58. The bidder shall have successfully completed at least 2 similar audit/financial compliance assignments during the last 5 years for a Government Department, Government agency, PSU, autonomous body, local body, statutory body, or Government-funded scheme. At least one assignment should preferably relate to a Government scheme/grant/audit involving work-wise expenditure and utilization certification.
59. The bidder shall furnish documentary evidence such as work order/engagement letter and completion/performance certificate. Self-certification alone shall not be accepted as proof of experience.
60. The bidder shall demonstrate adequate manpower to complete four IA-level audit streams and the IDA consolidation within 30 days. The proposed team shall include at least one CA as engagement lead and adequate audit/support staff.
61. The bidder shall have no conflict of interest with the IDA or any IA covered under this assignment.
62. The bidder shall not have been blacklisted/debarred by any Central Government, State Government, UT Government, PSU, statutory body or Government agency as on the bid due date.
63. The bidder shall furnish PAN, GST registration, ICAI membership/firm details, Certificate of Practice details and bank details.
64. Where any exemption/relaxation is claimed under Government/GeM policy, the bidder shall upload the valid documentary proof and the precise policy provision relied upon. No relaxation shall be presumed merely on the basis of a generic MSME declaration.

10. MANDATORY TECHNICAL DOCUMENTS

Sl.	Document	Mandatory
1	Technical Bid duly signed on every page	Yes
2	ICAI membership certificate of CA/partners and valid COP, as applicable	Yes
3	CA Firm/LLP registration/constitution document and FRN, if applicable	Yes
4	PAN of bidder	Yes
5	GST registration certificate, if applicable	Yes
6	Experience work orders/engagement letters plus completion/performance	Yes

	certificates	
7	Details of proposed audit team with CA membership numbers/COP details and experience	Yes
8	Undertaking of non-blacklisting/debarment	Yes
9	Conflict-of-interest and independence declaration	Yes
10	Undertaking for 30-day completion and acceptance of no-advance payment	Yes
11	Bank account/cancelled cheque	Yes
12	Authorization/Power of Attorney for signatory, where applicable	Yes
13	CA firm letterhead specimen/signatory details	Yes
14	Any GeM-mandated declaration/document	As applicable

11. FINANCIAL BID AND REASONABLENESS OF RATES

The assignment is intended to be completed economically and at a reasonable professional fee. The financial bid shall therefore be invited as a consolidated amount for the complete scope, rather than separate rates for each IA/year, unless GeM's BOQ structure requires itemization.

- The quoted amount shall cover the entire assignment for all three financial years and all four identified IAs, including travel to Doda, Boarding, Lodging at Doda, Thathri and Bhaderwah, staff costs, audit working papers, e-SAKSHI verification, reconciliation, UC preparation/verification, IA-wise reports, IDA-level consolidation, printing/scanning and all incidental professional expenses.
- No additional amount shall be payable for repeated visits necessitated by incomplete records, bidder's own omissions, correction of audit reports or failure to complete verification during the scheduled visit.
- Rates shall be inclusive of all applicable taxes, duties, travel, boarding/lodging, local conveyance, communication, documentation and professional overheads.
- Conditional, variable or subject-to-assumption financial offers shall be rejected as non-responsive.
- Selection shall be on L1 basis among technically qualified bidders, subject to applicable GeM rules and reasonableness of rates.

- Where the quoted price appears abnormally low, the Procuring Authority may seek a written price-breakup/capability explanation.
- No negotiation shall be undertaken except in the manner permitted under applicable GeM/Government procurement rules.

12. PAYMENT TERMS

- No advance payment shall be made.
- Payment shall be released only after completion of the entire assignment and acceptance by the competent authority of the complete final deliverable package.
- The final payment shall be conditional upon submission and acceptance of: (i) IA-wise audit reports/certificates for all relevant years, (ii) IDA-level consolidated Audit Certificate(s), (iii) year-wise/cumulative UCs as required, (iv) e-SAKSHI verification statement, (v) audit observation/compliance statement, and (vi) all supporting schedules and working papers required by the Procuring Authority.
- Submission of a draft certificate or portal extract shall not constitute completion or entitlement to payment.
- If material deficiencies are found after submission, the CA shall rectify them without additional cost within the period directed by the IDA.
- No payment shall be made for a certificate that is incomplete, unsigned, without UDIN where required, unsupported by working papers, or materially inconsistent with the prescribed format.
- Applicable statutory deductions including TDS shall be made from payments.
- No interest shall be payable for delay in payment attributable to statutory processing, budget release, audit of the bill or other administrative reasons.

13. EVALUATION OF BIDS

65. Stage-I: Preliminary responsiveness—submission within time, required forms, signatures and mandatory documents.
66. Stage-II: Technical evaluation—ICAI status, professional standing, relevant experience, proposed team, independence, capacity and compliance with scope.
67. Stage-III: Financial bids—opened only for technically qualified bidders.

68. Stage-IV: L1 determination—lowest responsive consolidated price, subject to arithmetic correction, tax treatment and applicable GeM rules.
69. The Evaluation Committee may seek clarification/authentication of submitted documents from the bidder or issuing authority. Clarification shall not permit a bidder to materially alter its bid.
70. The Procuring Authority reserves the right to reject any or all bids in accordance with applicable procurement rules and GeM conditions.

14. STRICT ADDITIONAL TERMS & CONDITIONS (ATC)

- Independence: The selected CA shall perform the assignment independently and shall not certify any transaction without examining sufficient supporting evidence.
- Personal responsibility: The Engagement Partner/Lead CA shall be personally responsible for the final certification and shall sign the consolidated certificate; delegation to unqualified personnel shall not relieve the CA of responsibility.
- No subcontracting: The assignment or certification work shall not be subcontracted to another CA/agency without prior written approval of the IDA. In no case may certification be outsourced.
- Physical verification: The CA shall undertake sample physical verification of works selected using professional judgement and directions of IDA. If records indicate risk, the CA shall increase the sample. Any major discrepancy shall be reported immediately.
- 100% financial reconciliation: All district/IA financial totals certified in the final certificate shall be reconciled to the underlying records and e-SAKSHI data.
- e-SAKSHI mandatory: Portal verification shall be documented and cannot be waived merely because physical records are available.
- Audit trail: Working papers shall clearly show document references, sample selection, calculations, reconciliations and evidence supporting each material certification.
- Audit objections: All objections/qualifications shall be separately listed. The CA shall not issue a clean certificate merely because the IA requests it.
- Rectification: If a discrepancy is capable of correction, the CA shall communicate it in writing and re-verify the corrected record before final certification.

- Confidentiality: All records, portal data and information obtained during the assignment shall be kept confidential and shall not be shared with any third party except as required by law or authorized by the IDA/MoSPI.
- Data integrity: No alteration/deletion of official records or portal data shall be undertaken by the CA. The CA shall only review, reconcile and report.
- Conflict of interest: Any actual/potential conflict shall be disclosed immediately. The Procuring Authority may require replacement of the conflicted team member.
- The bidder shall upload the tender document duly signed and stamped on each page along with the certificates/declarations as mentioned in the bid document. Non submission of duly signed and stamped bid document along acceptance certificates and other certificates/declarations shall liable for rejection in technical bid.
- Professional credentials: Every certificate shall contain the CA/firm particulars and UDIN wherever applicable/required by ICAI rules and the prescribed MPLADS format.
- Record retention: The CA shall preserve working papers and copies of final deliverables for at least 7 years or such longer period as may be prescribed by law/IDA/MoSPI.
- Audit queries: The CA shall respond to reasonable post-audit clarification queries from IDA/MoSPI relating to the certified period without additional professional fee for a period of 12 months after final acceptance.
- Re-certification: If an error attributable to the CA is discovered after payment, the CA shall correct/reissue the affected report/certificate without additional professional fee and cooperate with the competent authority.
- False certification: Any deliberate false statement, suppression of material fact or fabricated audit evidence shall constitute a material breach and may lead to termination, recovery, forfeiture of security, debarment/blacklisting proceedings and action under applicable law.
- Employee relationship: No officer/official of the IDA/IA or his/her close relative, as prohibited by applicable procurement rules, shall be directly or indirectly associated with the bidder.
- Bid document compliance: Every page of the Technical and Financial Bid shall be signed/initialled by the authorized signatory where required by the GeM/ATC format. Incomplete bids may be rejected.

- Conditional offer: No conditional, deviation-based or assumption-based offer shall be accepted.

15. PENALTY, TERMINATION AND RECOVERY

- Delay: For unjustified delay beyond the contractual completion period, liquidated damages may be imposed as permitted under applicable GeM/Government rules, subject to the contract.
- Repeated deficiencies: Where the CA repeatedly submits incomplete or materially deficient reports, the IDA may require rectification at no extra cost and may invoke contractual remedies.
- Non-performance: Failure to deploy adequate audit personnel, refusal to visit an IA, or failure to complete the assignment within the agreed period may be treated as non-performance.
- Termination: The contract may be terminated for material breach, false certification, conflict of interest, unauthorized subcontracting, blacklisting/debarment, abandonment or persistent failure to meet deliverables, in accordance with applicable rules.
- Recovery: Any excess payment arising from an error attributable to the CA may be recovered from pending dues/security, subject to due process.
- The Procuring Authority's decision shall be subject to applicable contractual and legal remedies and shall not override mandatory statutory/GeM provisions.

16. UNDERTAKINGS / DECLARATIONS

A. Truthfulness

I/We certify that all information and documents submitted are true and authentic. I/We understand that false/fabricated documents may result in rejection, termination, recovery and action under applicable law.

B. Acceptance

I/We have carefully read the complete bid/ATC and undertake to comply with all conditions, scope, deliverables, payment terms and audit requirements.

C. Non-blacklisting

I/We declare that the bidder has not been blacklisted/debarred by any Central/State/UT Government Department, PSU, statutory body or Government agency as on the bid due date, except as specifically disclosed.

D. Independence

I/We declare that the bidder and proposed audit team are independent and have no conflict of interest in relation to the IDA/IAs covered under the assignment.

E. No financial condition in technical bid

I/We confirm that no financial quote/rate has been disclosed in the Technical Bid.

F. 30-day completion

I/We undertake to complete the entire assignment within the stipulated 30 calendar days and to mobilize the required CA and audit staff.

G. No advance

I/We accept that no advance payment shall be claimed and payment will be released only after completion and acceptance of all deliverables and submission of GST bills alongwith GeM invoice and relevant documents for processing the payment.

H. Professional responsibility

I/We undertake that the final certificates shall be issued only after professional verification of the records and portal data and shall carry applicable ICAI/UDIN particulars.

17. TECHNICAL BID FORMAT

Sl.	Particular	Bidder's response / Annexure
1	Name of CA/CA Firm/LLP	
2	Registered address, contact no., email	
3	ICAI Membership No(s.)	
4	Certificate of Practice details	
5	Firm Registration No. (FRN), if applicable	
6	PAN	
7	GSTIN, if applicable	
8	Date/year of commencement of professional practice	
9	Details of similar assignments (client, scope, period, value)	
10	Details of Government/PSU/scheme audit experience	

11	Proposed Engagement Partner / Lead CA	
12	Proposed audit team and qualifications	
13	Number of field visits proposed / mobilization plan	
14	Blacklisting/debarment declaration	
15	Conflict-of-interest declaration	
16	Acceptance of 30-day completion	
17	Acceptance of no-advance/payment condition	
18	List of all uploaded annexures	

18. FINANCIAL BID FORMAT

The financial bid shall be quoted only in the GeM financial/BOQ field. The following format may be used as the supporting schedule:

Description	Amount (₹)
Professional fee for complete IA-wise audit of FY 2023-24	Included in consolidated quote
Professional fee for complete IA-wise audit of FY 2024-25	Included in consolidated quote
Professional fee for complete IA-wise audit of FY 2025-26	Included in consolidated quote
IDA-level consolidation, certificates, UCs and e-SAKSHI verification	Included in consolidated quote
Travel, lodging, local conveyance, documentation and incidental expenses and other expenses if any	Included in consolidated quote
Total consolidated professional fee for complete assignment (exclusive of statutory deductions)	₹ ____________
Applicable GST, if any	₹ ____________
Grand Total	₹ ____________

Important: Unless GeM specifically requires otherwise, the bidder shall quote one consolidated all-inclusive amount for the complete assignment. No separate claim shall be entertained for travel, visits, audit staff, documentation, portal verification, UCs or consolidation.

19. DRAFT AGREEMENT / ACCEPTANCE

The successful bidder shall execute/sign the agreement/contract within the period specified in the GeM award/Work Order. The agreement shall incorporate the GeM bid, Buyer Added ATC, accepted financial bid, Letter of Award, scope of work, deliverables, payment terms and all applicable Government/ICAI/MoSPI provisions.

20. ANNEXURE-I: MINIMUM AUDIT CHECKLIST

- e-SAKSHI work-wise and transaction-wise verification
- Administrative sanction / approval
- Technical sanction / estimate, where applicable
- Work order / agreement
- Measurement Book / measurement records
- Running/final bills
- Completion certificate
- Payment proof / vendor payment trail
- Invoice and tax invoice verification
- GST-TDS verification
- Income Tax TDS verification
- Asset register verification
- Physical verification/sample inspection
- UC reconciliation
- Annual and cumulative physical/financial progress
- SC/ST area work details
- Administrative fund expenditure
- Trust/Society works, if applicable
- Unspent balance / advances / unadjusted amounts
- Audit objections and compliance
- Portal status vs physical status
- Final payment vs work completion
- District consolidation and reconciliation

ANNEXURE-II: IA-WISE AUDIT REPORT – MINIMUM FORMAT

Field	Details to be furnished
IA Name	
Financial Year	
Total MPLADS works	
Total sanctioned amount	
Total expenditure	
Completed works	
Works in progress	
Unspent balance / pending adjustment	
e-SAKSHI reconciliation status	
Physical verification conducted	
Major observations	
Tax/TDS compliance	
Asset register compliance	
UC status	
Audit objections	
Corrective action / compliance	
Conclusion / qualification	
CA signature, seal and UDIN	

ANNEXURE-III: IDA-LEVEL CONSOLIDATED CERTIFICATION PACKAGE

- Covering letter to Deputy Commissioner/IDA.
- Year-wise consolidated statement of MPLADS receipts/funds/expenditure.
- IA-wise reconciliation statement.
- e-SAKSHI reconciliation/verification statement.
- Physical and financial progress report.
- Cumulative physical and financial progress report up to 31-03-2026.
- SC/ST area physical and financial statement.
- Administrative fund expenditure statement.
- UC(s) in prescribed format.
- Statement of audit objections and compliance.
- IA-wise audit certificates/reports.
- Final consolidated Audit Certificate on CA/firm letterhead with signature, seal and UDIN as per the format under MPLADS guidelines.

ANNEXURE-IV: AUDIT CERTIFICATE – MINIMUM PRESENTATION REQUIREMENT

The final certificate shall follow the latest prescribed MPLADS/MoSPI format available at the time of certification. The uploaded sample shows the certificate as a formal audit certificate for the financial year, naming the District Authority and stating that accounts, receipts/payments, sample checking of executed works and e-SAKSHI information have been audited.

The sample further requires certification of 16 substantive matters including sanctions, e-SAKSHI verification, records, invoices, payments, asset registers, GST-TDS, Income Tax TDS, work status, completed works, administrative funds, physical/financial progress, SC/ST works, audit objections and Trust/Society works.

The certificate shall be issued on the CA/CA Firm letterhead and contain signature, name, address, telephone, tax/e-mail details, seal and UDIN of the auditor(s), as applicable.

ANNEXURE-V: BIDDER DECLARATION (On bidder letter head)

I/We, ______________________________, being the authorized representative of ______________________________, hereby certify that I/We have read and understood the entire Bid Document/Buyer Added ATC for audit of MPLADS in District Doda for FY 2023-24 to 2025-26. I/We agree to undertake IA-wise audit of all identified Implementing Agencies and IDA-level consolidation, e-SAKSHI verification, UC preparation/verification and final certification within 30 calendar days. I/We accept that no advance shall be payable and that payment shall be released only after completion and acceptance of the entire audit package.

Signature: ______________________ Name: ______________________
Designation: ______________________
Seal: ___________________________ Date: ________________________
Place: ___________________________

ANNEXURE-VI: BANK DETAILS (On bidder letter head)

Particular	Details
Name of Account Holder	
Address	
Bank Name	
Branch	
Account Number	
IFSC	
MICR	
Type of Account	

I/We declare that the above bank particulars are correct and complete. Any payment delay arising from incorrect/incomplete particulars shall be the bidder's responsibility.

--- END OF DRAFT BID DOCUMENT ---