बिड संख्या/Bid Number: GEM/2025/B/6330276
दिनांक /Dated: 12-06-2025

बिड दस्तावेज़ / Bid Document

बिड विवरण/Bid Details	
बिड बंद होने की तारीख/समय /Bid End Date/Time	23-06-2025 16:00:00
बिड खुलने की तारीख/समय /Bid Opening Date/Time	23-06-2025 16:30:00
बिड पेशकश वैधता (बंद होने की तारीख से)/Bid Offer Validity (From End Date)	180 (Days)
मंत्रालय/राज्य का नाम/Ministry/State Name	Gujarat
विभाग का नाम/Department Name	Rural Development Department Gujarat
संगठन का नाम/Organisation Name	Commissionerate Of Rural Development
कार्यालय का नाम/Office Name	Jilla Panchayat Narmada
क्रेता ईमेल/Buyer Email	buycon78.crd.gj@gembuyer.in
वस्तु श्रेणी /Item Category	Financial Audit Services - Audit report; CA Firm
अनुबंध अवधि /Contract Period	1 Year(s) 1 Month(s) 5 Day(s)
उन्हीं/समान सेवा के लिए अपेक्षित विगत अनुभव के वर्ष/Years of Past Experience Required for same/similar service	3 Year (s)
इसी तरह की सेवाओं का पिछला आवश्यक अनुभव है/Past Experience of Similar Services required	Yes
एमएसएमई के लिए अनुभव के वर्षों और टर्नओवर से छूट प्रदान की गई है/MSE Exemption for Years of Experience and Turnover	No
स्टार्टअप के लिए अनुभव के वर्षों और टर्नओवर से छूट प्रदान की गई है /Startup Exemption for Years of Experience and Turnover	No
भागीदारी केवल सीपीएस/डीपीएसयूई विक्रेता तक सीमित/ Participation restricted to CPSE/DPSU seller	Yes (This bid is reserved for participation only by CPSE/DPSU sellers and hence CPSE/DPSU sellers will be exempted from payment of Transaction charges)
विक्रेता से मांगे गए दस्तावेज़/Document required from seller	Experience Criteria,Bidder Turnover,Certificate (Requested in ATC),Additional Doc 1 (Requested in ATC) *In case any bidder is seeking exemption from Experience / Turnover Criteria, the supporting documents to prove his eligibility for exemption must be uploaded for evaluation by the buyer

बिड विवरण/Bid Details	
क्या आप निविदाकारों द्वारा अपलोड किए गए दस्तावेज़ों को निविदा में भाग लेने वाले सभी निविदाकारों को दिखाना चाहते हैं? संदर्भ मेनू है/**Do you want to show documents uploaded by bidders to all bidders participated in bid?**	No
बिड से रिवर्स नीलामी सक्रिय किया/**Bid to RA enabled**	No
बिड का प्रकार/**Type of Bid**	Two Packet Bid
तकनीकी मूल्यांकन के दौरान तकनीकी स्पष्टीकरण हेतु अनुमत समय /**Time allowed for Technical Clarifications during technical evaluation**	2 Days
अनुमानित बिड मूल्य /**Estimated Bid Value**	50000
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

एडवाइजरी बैंक/Advisory Bank	Bank Of Baroda
ईपीबीजी प्रतिशत (%)/ePBG Percentage(%)	5.00
ईपीबीजी की आवश्यक अवधि (माह) /Duration of ePBG required (Months).	15

(a).ईएमडी और संपादन जमानत राशि, जहां यह लागू होती है, लाभार्थी के पक्ष में होनी चाहिए। / EMD & Performance securityshould be in favour of Beneficiary, wherever it is applicable.

लाभार्थी /Beneficiary :

Director
Jilla Panchayat Narmada, Rural Development Department Gujarat, Commissionerate of Rural Development, (Director, District Rural Development Agency, Narmada)

विभाजन/Splitting

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

एमआईआई अनुपालन/MII Compliance

एमआईआई अनुपालन/MII Compliance	Yes

एमएसई खरीद वरीयता/MSE Purchase Preference

एमएसई खरीद वरीयता/MSE Purchase Preference	No

1. Years of Past Experience required: The bidder must have experience for number of years as indicated above in bid document (ending month of March prior to the bid opening) of providing similar type of services to any Central / State Govt Organization / PSU. Copies of relevant contracts / orders to be uploaded along with bid in support of having provided services during each of the Financial year.
2. Estimated Bid Value indicated above is being declared solely for the purpose of guidance on EMD amount and for determining the Eligibility Criteria related to Turn Over, Past Performance and Project / Past Experience etc. This has no relevance or bearing on the price to be quoted by the bidders and is also not going to have any impact on bid participation. Also this is not going to be used as a criteria in determining reasonableness of quoted prices which would be determined by the buyer based on its own assessment of reasonableness and based on competitive prices received in Bid / RA process.
3. Past Experience of Similar Services: The bidder must have successfully executed/completed similar Services over the last three years i.e. the current financial year and the last three financial years(ending month of March prior to the bid opening): -
1. Three similar completed services costing not less than the amount equal to 40% (forty percent) of the estimated cost; or
2. Two similar completed services costing not less than the amount equal to 50% (fifty percent) of the estimated cost; or
3. One similar completed service costing not less than the amount equal to 80% (eighty percent) of the estimated cost.

अतिरिक्त योग्यता /आवश्यक डेटा/Additional Qualification/Data Required

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

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.: The bidder must have a minimum of three (3) years of prior experience in conducting Statutory Audits and Pre-Audits in Government Organizations or Public Sector Undertakings (PSUs).

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

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

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

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

तकनीकी विशिष्टियाँ /Technical Specifications

विवरण/ Specification	मूल्य/ Values
कोर / Core	
Scope of Work	Audit report

विवरण/ Specification	मूल्य/ Values
Type of Financial Audit Partner	CA Firm
Type of Financial Audit	Statutory Audit
Category of Work under Financial Audit	Audit of financial statements , Reliability of financial reporting , Internal control of financial , Investigating fraud , Compliance with law & regulations , Bank Transactions , Internal Control over Financial Reporting
Type of Industries/Functions	Sales, Services and Revenue , Purchase & Procurement , Human Resource & Payroll , Payables , Receivables , Cash and Bank Balance , Owners Capital , Operational & Administrative , Inventory & Store management , Fixed assets, depreciation and amortisation
Frequency of Progress Report	Monthly
MIS Reporting for Financial Audit support	Yes
Frequency of MIS reporting	yearly
State	NA
District	NA
एडऑन /Addon(s)	
Post Financial Audit Support	NA

अतिरिक्त विशिष्ट 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	संसाधनों की मात्रा / To be set as 1	अतिरिक्त आवश्यकता /Additional Requirement
1	Prajapati Arvindbhai Parsottambhai	393145,District Development Officer, Ground Floor, Jilla Panchayat, Vadiya Road Narmada-Rajpipla	1	N/A

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

1. **Generic**

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

2. **Payment**

   PAYMENT OF SALARIES AND WAGES: Service Provider is required to pay Salaries / wages of contracted staff deployed at buyer location first i.e. on their own and then claim payment from Buyer alongwith all statutory documents like, PF, ESIC etc. as well as the bank statement of payment done to staff.

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

   File Attachment Click here to view the file.

4. **Buyer Added Bid Specific ATC**

   Buyer uploaded ATC document Click here to view the file.

अस्वीकरण/Disclaimer

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

1. Definition of Class I and Class II suppliers in the bid not in line with the extant Order / Office Memorandum issued by DPIIT in this regard.
2. Seeking EMD submission from bidder(s), including via Additional Terms & Conditions, in contravention to exemption provided to such sellers under GeM GTC.
3. Publishing Custom / BOQ bids for items for which regular GeM categories are available without any Category item bunched with it.
4. Creating BoQ bid for single item.
5. Mentioning specific Brand or Make or Model or Manufacturer or Dealer name.
6. Mandating submission of documents in physical form as a pre-requisite to qualify bidders.
7. Floating / creation of work contracts as Custom Bids in Services.
8. Seeking sample with bid or approval of samples during bid evaluation process. (However, in bids for attached categories, trials are allowed as per approved procurement policy of the buyer nodal Ministries)
9. Mandating foreign / international certifications even in case of existence of Indian Standards without specifying equivalent Indian Certification / standards.
10. Seeking experience from specific organization / department / institute only or from foreign / export experience.
11. Creating bid for items from irrelevant categories.
12. Incorporating any clause against the MSME policy and Preference to Make in India Policy.
13. Reference of conditions published on any external site or reference to external documents/clauses.
14. Asking for any Tender fee / Bid Participation fee / Auction fee in case of Bids / Forward Auction, as the case may be.
15. 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.

16. Buyer added ATC Clauses which are in contravention of clauses defined by buyer in system generated bid template as indicated above in the Bid Details section, EMD Detail, ePBG Detail and MII and MSE Purchase Preference sections of the bid, unless otherwise allowed by GeM GTC.
17. In a category based bid, adding additional items, through buyer added additional scope of work/ additional terms and conditions/or any other document. If buyer needs more items along with the main item, the same must be added through bunching category based items or by bunching custom catalogs or bunching a BoQ with the main category based item, the same must not be done through ATC or Scope of Work.

Further, if any seller has any objection/grievance against these additional clauses or otherwise on any aspect of this bid, they can raise their representation against the same by using the Representation window provided in the bid details field in Seller dashboard after logging in as a seller within 4 days of bid publication on GeM. Buyer is duty bound to reply to all such representations and would not be allowed to open bids if he fails to reply to such representations.

All GeM Sellers / Service Providers are mandated to ensure compliance with all the applicable laws / acts / rules including but not limited to all Labour Laws 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. Any non-compliance will be treated as breach of contract and Buyer may take suitable actions as per GeM Contract.

This Bid is governed by the सामान्य नियम और शर्तें/General Terms and Conditions, conditons stipulated in Bid and Service Level Agreement specific to this Service as provided in the Marketplace. However in case if any condition specified in सामान्य नियम और शर्तें/General Terms and Conditions is contradicted by the conditions stipulated in Service Level Agreement, then it will over ride the conditions in the General Terms and Conditions.

जेम की सामान्य शर्तों के खंड 26 के संदर्भ में भारत के साथ भूमि सीमा साझा करने वाले देश के बिडर से खरीद पर प्रतिबंध के संबंध में भारत के साथ भूमि सीमा साझा करने वाले देश का कोई भी बिडर इस निविदा में बिड देने के लिए तभी पात्र होगा जब वह बिड देने वाला सक्षम प्राधिकारी के पास पंजीकृत हो।बिड में भाग लेते समय बिडर को इसका अनुपालन करना होगा और कोई भी गलत घोषणा किए जाने व इसका अनुपालन न करने पर अनुबंध को तत्काल समाप्त करने और कानून के अनुसार आगे की कानूनी कार्रवाई का आधार होगा।/In terms of GeM GTC clause 26 regarding Restrictions on procurement from a bidder of a country which shares a land border with India, any bidder from a country which shares a land border with India will be eligible to bid in this tender only if the bidder is registered with the Competent Authority. While participating in bid, Bidder has to undertake compliance of this and any false declaration and non-compliance of this would be a ground for immediate termination of the contract and further legal action in accordance with the laws.

---धन्यवाद/Thank You---

Annexure-I

Terms of Reference

1. The office of District Rural Development Agency, Narmada district desires to appoint a C.A. firm for the purpose of carrying out statutory audit of all schemes run by CRD through. District and Taluka officer and prepare a comprehensive audit report of all scheme and also scheme wise separate audit report.
2. The Auditor firm should be empanelled with C & A G up to whole contract period. And if at any time the empanelment is cancelled, they will inform the district and Commissionerate of Rural Development – Gandhinagar immediately which will lead to cancellation of their contract.
3. The Auditor should be well conversant with all the schemes/guidelines/G.R.s/circular, standing instruction, orders issued from time to time by Central/state Government as well as Commissionerate. And should make themselves with new GRs/circulars issued from time to time. The auditor should be well conversant with all the schemes/ guidelines /G.R.s/ circulars, standing instructions, orders issued from time to time by Central /State Government as well as Commissionerate.
4. District will be treated as a unit and one district will not be divided between two or more C.A. firms for this assignment.
5. The auditor shall place qualified personnel for audit work not below the Inter C.A. or CA with minimum experience of one year of audit and with working knowledge of computer.
6. C.A. firm will carry out audit of DRDA office and all Taluka Panchayats and / or NGOs/PIAs/Watershed(PMKSY) and other implementing agencies as may be specified by the concern District Rural Development Agency.
7. **Security Deposit:** The successful bidder shall furnish a Security Deposit of ₹10,000 (Rupees Ten Thousand only) before the commencement of the audit assignment. The Security Deposit shall be submitted in the form of Demand Draft in favour of DIRECTOR, DISTRICT RURAL DEVELOPMENT AGENCY, NARMADA and will be retained until the satisfactory completion of the audit and settlement of all dues, if any.
8. **Eligibility Criteria – Experience:** The bidder must have a minimum of three (3) years of prior experience in conducting Statutory Audits and Pre-Audits in Government Organizations or Public Sector Undertakings (PSUs). Documentary evidence such as Work Orders, Completion Certificates, or similar official documents must be submitted along with the bid as proof of experience.
9. It will be the responsibility of the auditor to carry out fast, prompt, accurate and correct audit.

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10. Any matter requiring urgent attention involving financial or administrative lapse will be separately reported and brought to the notice of authorities concerned.
11. The auditor will make a presentation yearly to District Development Officer, about the finding and the work done by them during the particular half year, The presentation should mention the number of Bills checked, the number of bills in which irregularities were found with details thereof etc. The presentation must be attached with the bills submitted by C.A. Firm at the end of year.
12. The appointment of auditor will be effective from the date of awarding the contract and the work of audit will be for the financial year to be audited.
13. The auditor shall raise their bills for fees after completion of the audit and submitting Audit Report.
14. The scope of work shall be as specified in Annexure-I-A. Any further clarification on the scope of work can be obtained from District office by written correspondence.
15. Auditor shall submit final consolidated as well as scheme wise separate audit Report Before 31st July for the year ended on 31st March. Submitting the Report before 30th of a year will have to be with sufficient reasons for delay.
16. The audit should be carried out independently without any pressure from any Office It may be clearly noted that for the purpose of audit the auditors will be appointed directly by District Development Officer and shall be accountable to District Development Officer as well as to Commissioner ate of Rural Development. The audit work should be carried out in an objective, impartial and fair manner.
17. The auditor shall carry out the assignment in accordance with the highest Standard of professional and ethical competence and integrity as prescribed by the Code of Conduct and Code of the Institute of Chartered Accountants of India, New Delhi, having due regard to nature and purpose of the assignment, and shall ensure that the personnel assigned to perform the services under this Agreement, will conduct the selves in a manner consistent herewith.
18. The payment of fees will be made annually only after completing the Audit work and as per the time schedule prescribed below.

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

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

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Annexure - I-A

SCOPE OF WORK

RAJPIPLA

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

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

Also Comments on the Following.

19. He will specify comment on Bank Reconciliation.
20. Unutilized fund is credited in Government Accounts for closed scheme.
21. Verification of register: dead stock, grant release register etc.

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22. Comments On steps taken by DRDA on objections raised by A.G in previous years Report of the respective scheme.

23. Scrutiny of II instalment proposal of all schemes for the years as per guideline of Govt. Of India and certificate for same.

24. C.A Firm will carry out audit of DRDA, Taluka/Panchayat / NGOs /PIAs And other Implementing agencies and audit the funds released by DRDA C.A Firm will depute qualified staff in Audit party with qualified / semi qualified C.A as a party leader (Details of man power for each district have to be provide along With the proposal by C.A)

25. C.A Firm will carry out audit of officers mentioned in item no. (24) On six monthly base and such a manner that final audit statements available on or before 30th June of the next year.

26. Any Matter requiring urgent attention involving financial or administrative lapse will have be separately reported and brought to the notice of authorities concerned.

27. Chartered Accountant has to assist in preparing the final Accounts of DRDA and also consolidate the figure of the Taluka as well as PIAs.

28. Auditor has to finalize the 2nd instalment proposal and give all the certificates required for the proposal.

29. Bank reconciliation certificate must be certified by the C.A

30. Auditor should certify that their accounts of DRDA are maintained on double entry systems.

31. Auditor has to give Scheme wise as well as consolidated audit report of all schemes to DRDA.

32. Auditor should also comment on accounting system of PIA's voucher system & also on achievement of target.

33. Auditor should also comment on time taken for releasing grant from CRD to Village Panchayat.

34. Auditor should also comment on check signing authority, safe custody of checks etc.

35. Auditor should also comment on unsettled suspense account, Current liabilities and differences in accounts.

36. Auditor should also comment on Payment made through PFMS Portal via Cheque /RTGS /FTO/PPF/DSC whether the guidelines of Government of India has been followed or not? Auditor has to submit Reports up to 31st August for the half year ended 31st May and final consolidated as well as scheme wise separate audit report before 30th June.

37. following Registers /Records /Books/Classification register, compilations ledger will constitute the core of documents and auditors should check 1) Cashbook/Bank Book 2)

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Classified Register/ledger 3) Vouchers. 4) Cheque Book. 5) Bank Slip Book. 6) Receipt Book 7) Advance Register. 8) Security Deposit Register. 9) Measurement Books and Register thereof. 10) Works Contracts file. 11) A.G. Inspection Report. 12) C.A. Audit Report. 13) Log Book/History sheet. 14) Physical verification of stores file. 15) Stationery Register. 16) Inventory of Vehicles. 17) Muster Roll Register. 18) Contingent Register. 19) Review of M.B. by Dy. Accountant. 20) Petty Cash book & U.D.R. 21) Register of works & work abstract. 22) Library Register. 23) Fixed assets. 24) S.O.R. 25) Establishment Records. 26) Payments 27) Record regarding Bank reconciliation with bank. 28) Monthly Accounts.

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