

**बिड दस्तावेज़ / Bid Document**

बिड विवरण/Bid Details	
बिड बंद होने की तारीख/समय /Bid End Date/Time	13-09-2025 15:00:00
बिड खुलने की तारीख/समय /Bid Opening Date/Time	13-09-2025 15:30:00
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	Power Development Department Jammu And Kashmir
संगठन का नाम/Organisation Name	N/a
कार्यालय का नाम/Office Name	Chief Engineer Power Department Ladakh
वस्तु श्रेणी /Item Category	Financial Audit Services - Review of Financial Statements, Financial Reporting Framework, Audit report, Preparation of financial statement; CAG Empaneled Audit or CA Firm
अनुबंध अवधि /Contract Period	1 Year(s) 6 Month(s) 13 Day(s)
बिडर का न्यूनतम औसत वार्षिक टर्नओवर (3 वर्षों का) /Minimum Average Annual Turnover of the bidder (For 3 Years)	20 Lakh (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
विक्रेता से मांगे गए दस्तावेज़/Document required from seller	Experience Criteria,Bidder Turnover,Certificate (Requested in ATC),Additional Doc 1 (Requested in ATC),Additional Doc 2 (Requested in ATC),Additional Doc 3 (Requested in ATC),Additional Doc 4 (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 बढ़ाने के लिए आवश्यक न्यूनतम सहभागी विक्रेताओं 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	7
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
न्यूनतम मूल्य/Floor Price	This bid has been created/published with floor price(minimum value) selected by the Buyer. Service Providers are advised to quote above the minimum floor value.
अनुमानित बिड मूल्य /Estimated Bid Value	600000
मूल्यांकन पद्धति/Evaluation Method	Total value wise evaluation
मध्यस्थता खंड/Arbitration Clause	No
सुलह खंड/Mediation Clause	No

#### ईएमडी विवरण/EMD Detail

एडवाइजरी बैंक/Advisory Bank	State Bank of India
ईएमडी राशि/EMD Amount	15000

#### ईपीबीजी विवरण /ePBG Detail

आवश्यकता/Required	No
-------------------	----

(a). जेम की शर्तों के अनुसार ईएमडी छूट के इच्छुक बिडर को संबंधित कटेगरी के लिए बिड के साथ वैध समर्थित दस्तावेज प्रस्तुत करने है। एमएसई कटेगरी के अंतर्गत केवल वस्तुओं के लिए विनिर्माता तथा सेवाओं के लिए सेवा प्रदाता ईएमडी से छूट के पात्र हैं। व्यापारियों को इस नीति के दायरे से बाहर रखा गया है।/EMD EXEMPTION: The bidder seeking EMD exemption, must submit the valid supporting document for the relevant category as per GeM GTC with the bid. Under MSE category, only manufacturers for goods and Service Providers for Services are eligible for exemption from EMD. Traders are excluded from the purview of this Policy.

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

**लाभार्थी /Beneficiary :**

Accounts Officer  
Chief Engineer Power Department Ladakh, Power Development Department Ladakh, Kargil 194103,  
(Accounts Officer)

**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. 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**

**Number of Years of firm/company's existence as per ICAI certificate:**As per RFP/ATC

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

**Number of full-time partners/experienced and qualified professionals in full time employment at**

senior level with experience in handling similar or relevant projects:As per RFP/ATC

Number of partners/ qualified professionals in full time employment with DISA/CISA qualificationAs per RFP/ATC

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

**Financial Audit Services - Review Of Financial Statements, Financial Reporting Framework, Audit Report, Preparation Of Financial Statement; CAG Empaneled Audit Or CA Firm ( 1 )**

तकनीकी विशिष्टियाँ /Technical Specifications

विवरण/ Specification	मूल्य/ Values
<b>कोर / Core</b>	
Scope of Work	Review of Financial Statements , Financial Reporting Framework , Audit report , Preparation of financial statement
Type of Financial Audit Partner	CAG Empaneled Audit or CA Firm
Type of Financial Audit	Statutory Audit
Category of Work under Financial Audit	As per RFP (ATC)
Type of Industries/Functions	As per RFP (ATC)
Frequency of Progress Report	Monthly
MIS Reporting for Financial Audit support	Yes
Frequency of MIS reporting	Monthly
State	NA
District	NA
<b>एडऑन /Addon(s)</b>	
Post Financial Audit Support	Yes

अतिरिक्त विशिष्टि दस्तावेज़ /Additional Specification Documents

परेषिती/रिपोर्टिंग अधिकारी /Consignees/Reporting Officer and Quantity

क्र.सं./S.N o.	परेषिती/रिपोर्टिंग अधिकारी /Consignee Reporting/Officer	पता/Address	संसाधनों की मात्रा / To be set as 1	अतिरिक्त आवश्यकता /Additional Requirement
-------------------	---	-------------	---	---

क्र.सं./S.N o.	परेषिती/रिपोर्टिंग अधिकारी /Consignee Reporting/Officer	पता/Address	संसाधनों की मात्रा / To be set as 1	अतिरिक्त आवश्यकता /Additional Requirement
1	Tsering Smanla	194103,LAHDC Secretariat, Kargil	1	<ul style="list-style-type: none"> <li>Number of Months for which Post Audit Support is required : 6</li> </ul>

## 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. **Buyer Added Bid Specific ATC**

Buyer uploaded ATC document [Click here to view the file.](#)

### 3. **Buyer Added Bid Specific ATC**

Buyer Added text based ATC clauses

- Bidders are advised to carefully go through the RFP attached in the ATC.
- The bidders inter-alia has to upload the signed and stamped documents of RFP in the Documents Section as a token of acceptance of the bid conditions. Absence of such documents shall be liable to rejection of the bidder.
- The bidder should have local support in Ladakh and the bidders should upload the contact numbers of the support centre accordingly.
- In case of any query call Sh. Nasier Hussain Accounts Assistant at 6005797984.

## 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:-

- 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.
- Seeking EMD submission from bidder(s), including via Additional Terms & Conditions, in contravention to exemption provided to such sellers under GeM GTC.
- Publishing Custom / BOQ bids for items for which regular GeM categories are available without any Category item bunched with it.
- 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](#), 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 कार्यवाई 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---

THE ADMINISTRATION OF UNION TERRITORY OF LADAKH.  
OFFICE OF THE CHIEF ENGINEER DISTRIBUTION WING PDD LADAKH.  
E-mail Id: - [cepdladakh@gmail.com](mailto:cepdladakh@gmail.com) Tele/Fax No:- 01985-233220.

EOI NO: - CE/PDD/L/599

Dated: 03-09-2025

**For Empanelment of Statutory Auditors for Centrally Sponsored Schemes (CSS) under ministry of Power, GoI.**

**1. Terms of Reference**

- A) The Ministry of Power, Government of India, has launched various Centrally Sponsored Schemes (CSS) aimed at strengthening the power sector across the country. In Ladakh, these schemes are being implemented for the up gradation, modernization, and reliable development of the power infrastructure to ensure effective service delivery and sustainable growth of the sector.
- B) The Ministry of Power, Government of India has launched Revamped Distribution Sector Scheme (RDSS) guidelines which consist of Metering, Distribution Infrastructure Works, Project Management, Training, Capacity Building and Other Enabling & Supporting Activities. It covers both Urban and Rural of Ladakh. RDSS is based on reforms and results linked scheme.
- C) As per the guidelines of these CSSs the Power Development Department, UT Ladakh has to furnish the audited financial statements (Audited UC, Receipt and Payments, Income and Expenditure, Consolidated UC and other financial statements as prescribed in the relevant guidelines of the CSS) for the granted released for each FY by the Ministry of Power, Government of India for implementation of these schemes.
- D) In order to become eligible for the release of next and subsequent tranches of funds, the PDD Ladakh has to submit the audited financial statement to the Ministry. For this purpose, PDD Ladakh intends to engage Statutory Auditors/C&AG empanelled Chartered Accountancy Firms for preparing the requisite financial statements.
- E) If the Department requires the services of more than one audit firm for audit of different CSS as per scope of work to timely concluded by the audit assessment firms, the department can obtain services from any of these empanelled firms on the rate offered by the L1 bidder only.
- F) Bidders are also advised to go through the guidelines of RDSS scheme and procedures for filing of Tariff Petition True up procedure of Joint Electricity Regulatory Corporation (JERC).

**2. Objectives of Statutory Audit:**

The main objective of Statutory Audit is to carry out systematic and timely examination of financial transactions and procedures adopted on regular basis to ensure accuracy, authenticity, compliance with procedures and guidelines by substantial checks and not by test checks, which includes:

- 2.1. To ensure compliance of RDSS guidelines, GFR 2017 and rules for contracting procedures.
- 2.2. To prepare, compile and authenticate Financial Statements of LPDD as per the scope and guidelines of RDSS.
- 2.3. To ensure timely maintenance of records/ registers pertaining to tenders/ contracts. This includes ensuring that the measurements books (Works Registers) are timely recorded and requisite checks and certificates are in order.
- 2.4. Ensuring the Maintenance of evidence - based records of support activities carried out by LPDD.
- 2.5. Timely and proper maintenance of records pertaining to various divisions/other Offices of LPDD.
- 2.6. To determine whether the financial management including internal control mechanisms are effectively working and to identify areas of improvement to enhance efficiency.
- 2.7. To ensure voucher/ evidence-based payments to improve transparency.
- 2.8. To ensure accuracy and timelines in maintenance of books of accounts.
- 2.9. Ensure timelessness and accuracy of periodical financial statements.

- 2.10. Ensure compliance with laid down systems, procedures and policies.
- 2.11. Assess and improve overall internal financial control system.
- 2.12. To account for all sources of Revenue and highlight the Revenue Realization against targets with specific recommendations for corrective measures to reduce Revenue Gap.

### **3. Scope of Audit:**

- 3.1. Audit of below mentioned divisions/other Offices of Generation, Transmission and Distribution wing of LPDD (18 divisions/other Offices) shall have to be completed as per the timelines provided by LPDD for further submission of Audit Report to CAG/MoP:
  - Chief Engineer, PDD (Distribution), Kargil.
  - Chief Engineer, PDD (Generation), Leh.
  - Superintending Engineer, Distribution Circle, PDD Ladakh.
  - Executive Engineer, Project Division, Ladakh.
  - Executive Engineer, Electric Distribution Division (EDD), Leh.
  - Executive Engineer, Electric Distribution Division (EDD), Kargil.
  - Executive Engineer, Sub Transmission Division (STD), Leh.
  - Executive Engineer, Sub Transmission Division (STD), Kargil.
  - Executive Engineer, Electric Project Division (EPD), Leh.
  - Executive Engineer, Electric Project Division (EPD), Kargil.
  - Chief Project Engineer (CPE) PDC (Civil), Kargil.
  - Executive Engineer, Civil Division-I, Khamti.
  - Executive Engineer, Civil Division-II, Leh.
  - Executive Engineer, Civil Division-I, Kargil.
  - Executive Engineer, Civil Division-II, Kargil.
  - Executive Engineer, Geological Division, Kargil.
  - Pay and Accounts Office (PAO), PDC Leh.
  - Pay and Accounts Office (PAO), PDC Kargil.
- 3.2. Audit of all aspects of Income, Expenditure, Assets and Liabilities reflecting in the financial statements of LPDD (whenever required) for the desired period.
- 3.3. Timely submission of Audit Reports by the Auditors of the various divisions/ other Offices of LPDD (whenever required).
- 3.4. Vetting of the records and documents of various divisions/other Offices of LPDD and providing observations there on.
- 3.5. Compilation of the entire Accounts of various divisions/other Offices of LPDD in consolidated financial statements and vetting/authentication/certification tenable for presentation to MoP as per scheme guidelines.
- 3.6. Any other item incidental or consequential to accomplishment of the scheme objective.

### **4. Methodology for conducting Audit/ Reporting:**

- 4.1. The audit team shall be led by the Chartered Accountant/ Proprietor/ Partner of the audit team/ firm with experienced Audit Associates as the work may warrant. The deployment of audit personnel/ Manpower in the Ladakh Power Development Department (LPDD) shall meet the following requirements:
  - A) Semi Qualified Intermediate: 03 No
  - B) Articled/ Audit Clerks: 03 No.
- 4.2. The Executive Summary Report shall be signed both by the Chartered Accountant and Executive Engineer/Head of the Office of concerned division/other Office of LPDD, as the case may be.
- 4.3. Necessary assistance shall be provided to the concerned Executive Engineers, Accounts Officer, Technical Officer, Head Assistant, Head Clerk etc. by way of associating concerned Chartered Accountant/ Accounts Manager.
- 4.4. The audit personnel for the audit period should not be changed, so that continuity and consistency is maintained.
- 4.5. The audit firm shall conduct appropriate due diligence before employing any personnel who will be entrusted with the work of conducting the statutory audit of the LPDD.
- 4.6. The audit firm is also responsible for any commission or omission of its employees which may cause or likely to cause any loss/damage to the LPDD as the case may be.



- 4.7. If there is any change in the constitution of the firm during the period of appointment it shall be informed to the LPDD immediately.
- 4.8. Before commencing the audit, the members of the audit team should be properly introduced to the LPDD, as the case may be, through proper introduction letter duly attested by the Chartered Accountant/ Proprietor/ Partner of the Firm.
- 4.9. Auditors are to be guided by the GFR 2017, circulars, manuals of instructions and other standard Procedures guidelines for conducting the Audit
- 4.10. The Auditors should keep watch on withdrawals/ purchases and any deviation to the codal formalities shall have to be reported to the concerned Executive Engineer/Head of the Office immediately.
- 4.11. The audit firm shall prepare an Executive Summary signed by both the Auditor and the concerned Executive Engineer/Head of the Office, as the case may be.
- 4.12. The Executive Summary should cover the critical areas mentioned in the check list/ guidelines and the irregularities / short comings observed during the course of the audit. However, auditors are free to report any other deficiencies which they may come across during the course of audit.
- 4.13. Any transactions of serious nature which is un usual/ abnormal to the usual course of business or any other unhealthy practices indulged by the LPDD observed during the physical verification, the transaction of fraudulent nature, other serious irregularities like disbursements without proper sanction/ incomplete documentation/ irregularities as per guidelines, as a whole periodically may however be reported immediately to the concerned Executive Engineer/Head of the Office with a copy to the Chief Engineer/Superintending Engineer by way of separate letter along with executive summary.
- 4.14. The Audited Statements along with the annexures should be submitted to the concerned Executive Engineer/Superintending Engineer/Chief Engineer of LPDD.
- 4.15. In addition to the consolidated audit report , the auditor will prepare a "Management Letter" addressed to Chief Engineer with a copy to Superintending Engineer, LPDD concerned, in which the Auditor should summarize the observation on the internal control issues (other than those which materially affect his opinion on the financial statements) as under:
  - a) Give comments and observations on the accounting records and internal control system that were examined during the Audit.
  - b) Identify specific deficiencies and areas of weakness in the system of internal control and make recommendations for their improvement.
  - c) Report on the level of compliance with regard to observations of previous period.
  - d) Communicate matters that have come to the attention during the audit which might have significant impact on the implementation of the project.

The observations in the Management Letter must be accompanied by the implications, suggested recommendations from the auditors and management comments/ response on the observations/ recommendations have to be obtained and reported along with the audit report.

## **5. Eligibility Criteria:**

The firm responding to the EOI must fulfill the following eligibility criteria:

- 5.1. The firm must be empaneled with C&AG for the period under audit and the particulars of the firm, head office, branch office and partners should match with the certificate issued by ICAI.  
(Evidence Required: Constitution Certificate from ICAI)
- 5.2. The firm having Head Office/ Branch Office within the UT of Ladakh shall be given preference.  
(Evidence Required: Any Address Proof Sale Deed/ Rent Deed/Bank Statement/ Recent Electricity or Water Charge Bill)
- 5.3. The firm must have been in existence for at least 10 years before date of advertisement.  
(Evidence Required: Constitution Certificate from ICAI)
- 5.4. The firm must have at least one (1) FCA and one (1) ACA member of ICAI associated with the firm for not less than 05 years.  
(Evidence Required: Constitution Certificate from ICAI)
- 5.5. The average annual turnover of the last three financial years must not be less than Rs 50.00 Lakh. The turnover shall mean Gross Professional Earnings as per the Profit & Loss Account of a particular year.

- (Evidence Required: Balance sheet and Profit & Loss Account).
- 5.6. The firm must have done at least Five (5) audit assignments in any Govt./ Semi Govt. / PSU/DISCOMs entities in last five (5) years.  
(Evidence Required: The firm must submit a copy of the appointment letters from the Audited Organizations along with certificate to the effect that the firm has successfully conducted the assigned Audit)
- 5.7. Firm having specific experience of the relevant assignment will be given priority.  
(Evidence Required: Same as in Para 5.6)
- 5.8. The firm must have at least five (5) years of audit experience.  
(Evidence Required: Same as in Para 5.6).
- 5.9. The firm or any of its partners should not be blacklisted by any PSU or Government department or any other organization in respect of any assignment or behavior.  
(Evidence Required: Self attested affidavit on Rs. 100/- Stamp paper is to be given in this regard by the authorized person of the firm)
- 5.10. The entrusted firm shall have to depute at least two audit parties, one each at Kargil and Leh headed by qualified Chartered Accountant simultaneously, so that audit of the concerned divisions/other Offices at both the locations could be completed within the timelines.

**6. Selection Procedure for Empanelment:**

- 6.1. The Department reserves the right, without any obligation or liability, to accept or reject any or all of the EOI/ Proposals at any stage of the process, to cancel or modify the process or any part thereof, or to vary any of the terms and conditions at any time, without assigning any reasons thereof.
- 6.2. The EOI will be evaluated based on the qualification criteria as mentioned in Table 3 below.
- 6.3. This EOI does not guarantee any allotment of work and is only meant for empanelment. Engagement will depend upon the requirement and qualification of agency in related contracting/ engagement processes as would be decided by the respective Executive Engineers/Head of the Office.
- 6.4. The Audit firm who meets eligibility criteria and secure minimum 60 points out of 100 in the evaluation done by an expert panel appointed by LPDD shall be considered for empanelment. The EOI shall be evaluated based on the following parameters one scale of 100 points.

**Table:3**

Sr. No.	Criteria	Basis of Evaluation	Points	Maximum
	Empanelment with C&AG and/ or RBI	Empanelment with C&AG	4	6
		Empaneled with both C&AG and RBI	6	
	Age of Firm	More than 10 years up to 15 years	7	12
		More than 15 years up to 20 years	10	
		More than 20 years	12	
	No of full-time members of ICAI associated with the firm for not less than five (5) years	a) No. of FCA associated with the firm for:		18
		More than 01 members but up to 3	7	
		More than 03 Members	10	
		b) ACA associated with the firm for;		
		More than 01 Member but up to 3	5	
		More than 3 Members	8	
		Subtotal (a + b)	18	
	No. of Semi qualified staff	Staff, Articled/ Audit clerks employed by the firm who have passed the intermediate/ IPCC Examination		12
		Up to ten (10) Nos.	5	

		More than (10) Nos (additional 0.5 points to each additional member subject to a max of 7 points	7	
Average Turnover	Annual	From 50.00 lacs up to 100.00 lacs	5	20
		From 100.00 lacs up to 150.00 lacs	15	
		More than 150.00 Lacs	20	
Head and Branch Office		Firm with Head office/ Branch Office in any city other than UT Ladakh	3	6
		Firm with Head office/ Branch office in any city within UT of Ladakh	6	
Experience		Experience of Audit assignments: From 5 to 10 assignments	8	10
		More than 10 with 0.5 points to each additional assignment subjects to a max of 2 points.	2	
Experience of audit of any centrally sponsored scheme of Govt. of India in any State/UT		Completed at least 1-3 statutory audit assignments of Central / UT/ State Govt Organizations in any centrally sponsored Scheme.	5	8
		Completed more than 3 statutory audit assignments of Central/UT/ State Govt. Organizations in any centrally sponsored scheme. (1 point for each additional assignment subject to a max of 3)	3	
No. of Audit Parties		Minimum Two (2) Audit Parties as per Composition at Clause No. 5.10	6	8
		More than Two (2) Audit Parties	8	
		<b>Total</b>		<b>100</b>

- 6.5. The Audit firms meeting eligibility criteria and scoring more than 60 points shall appear in the panel in order of the points obtained in the evaluation done by the expert panel.
- 6.6. Empanelment shall be valid up for 2 (Two) year or up to full CSS implementation duration subject to satisfactory performance, provided Audit firms registration with C&AG remains valid. The period of empanelment is extendable up to 01 year on the approval of competent authority.
- 6.7. The financial bid of responsive bidder qualifying in the above criteria shall be opened on GeM portal after the technical evaluation is made by the Committee constituted for the purpose.
- 6.8. The financial offer shall be for one Centrally Sponsored/Sate Scheme. Audit of other scheme shall be conducted on the same rate offered by the L1 bidder.
- 6.9. A Pre-Bid meeting will be held at the Office of the Chief Engineer Distribution Wing PDD UT Ladakh headquarters in Kargil before the final empanelment of firms.

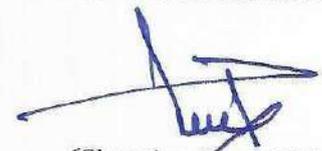
#### **7. How to apply.**

- 7.1. Complete Expression of Interest (EOI) containing ToRs and application formats can be downloaded from GeM portal. The proposals from the interested firms meeting eligibility criteria mentioned herein above may be submitted in the prescribed formats accompanied with proof of payment of Rs. 1000/- (in favor of Accounts Officer to Chief Engineer PDD H/Q Kargil). A clarification regarding the EOI can be emailed at cepdladakh@gmail.com. No other mode of seeking clarifications shall be entertained. The queries should be captioned clarification @EOI for Statutory Auditors of PDD. The clarification raiser shall submit his complete particulars.

#### **8. Instructions and Guidelines for submission of Application form for empanelment.**

- 8.1. The application shall be serially page numbered and self-attested by the authorized person (s) of the firm. All pages of the document shall be stamped & signed by the applicant. Power of Attorney of the authorized person shall be attached.

- 8.2. The application shall be submitted only as per the enclosed formats (Refer Annexure), Self-attested documentary proof(s) as asked in various forms, in respect of the details furnished in the application form shall be submitted along-with the application. Suppression of any information in this regard may lead to cancellation of empanelment of the Firm concerned if such information comes to the notice of even after empanelment.
- 8.3. The participants must not have, during the last three years, failed to perform on any agreement, as evidenced by imposition of a penalty by an arbitral or judicial authority or a judicial pronouncement or an arbitration award against the applicant, nor been expelled from any project or agreement nor have had any agreement terminated for breach of contract by such Applicant attested affidavit on Rs 100 Stamp paper in prescribed format is to be given in this regard by the authorized person of the firm).
- Even if an Agency satisfies the above noted requirements, it is liable to be disqualified at any stage, if it is found to have:
- Made a false representation in the form, statement and attachments required in the documents for this empanelment.
  - A recorded of poor performance such as abandoning work, not properly completing contract, financial failures or delayed completion.
  - Been convicted by any court of law.
  - Been blacklisted by any Government/ Semi Government department in the last three years.
- 8.4. Certified copies of work experience certificates etc. should be attached online with the EOI document. The firm needs to provide proper work experience certificate from the Government agency for which they are submitting technical experience. Organizations are expected to carefully submit the valid documents on experience certificate and funding. If the documentation is not up to the mark the organization will not be considered for further process of empanelment engagement.
- 8.5. All future Communications/charges/ additional information with respect to this advertisement shall be notified through GeM portal only and not individually.
- 8.6. All Annexures duly completed should be submitted. Incomplete applications will be summarily rejected.
- 8.7. LPDD shall not be responsible for any delay/loss of document or incorrect filling of Application form, Annexure of the Application form or uploading of an illegible/poorly scanned document.
- 8.8. LPDD reserves the right to accept or reject any or all applications without assigning any reasons. It also reserves the right to call off empanelment process at any stage without assigning reason.
- 8.9. LPDD reserves the right to verify the credentials submitted by the firm at any stage (before or after the empanelment or award of work). If at any stage any information/ document submitted by the applicant are found to be incorrect/ false or have some discrepancy which disqualifies the firm then Chief Engineer, LPDD can debar the firm from tendering in LPDD for award of contract for a period up-to 3 years, apart from other appropriate contractual/ legal action.
- 8.10. If the successful Bidder/Firm fails to execute the Contract after award for reasons whatsoever, LPDD shall invite the L2 and other subsequent bidders to conduct the audit assignment on the rates quoted by L1 Bidder.



(Shamim Ahmad Wazir)

Accounts Officer,

Chief Engineer, Distribution Wing, PDD,

UT Ladakh.

**FORM-1 (Main Application)**

Sr. No.	Particulars	Information
1.	Name of the Firm	
2	Address of the Registered Head Office (Phone/ Fax/ e-mail)	
3	Districts of UT to which empanelment applied (Max. 5 in order of preference)	
4	Firm's Registration No with ICAI	
5	Empanelment No with C&AG	
6	Empanelment No with RBI	
7	PAN No of the Firm	
8	GST No of the Firm	
9	Date of constitution of the Firm	
10	No of full time Partners; a) FCA b) ACA	As per Form A (Annexed)
11	Details of full time partners:	As per Form B (Annexed)
12	Details of part time partners;	As per Form C (Annexed)
13	Details of Semi qualified staff	Provide a detailed chart supported with Balance sheet and P&L Account of the last three years. Give Break up of Audit fee and Other fees received.
14	Turnover of the Firm in lastthree (3) years (2019-20, 2020-21 & 2021-22)	
15	Average Annual Turnover	Details as per Form D (Annexed)
16	Experience of the Firm in relevant Field.	Details as per Form E (Annexed)
17	Experience in similar nature of assignments	
18	Bank Details: Name, Branch, A/C No & IFSC Code	Annexure No. (_____) Copy of Bank Pass book/ Cancelled Cheque

**FORM-A**

**Details of Full-time partner**

Sr. No.	Name of Partner/ Sole Proprietor	Membership No	Whether FCA/ ACA	Date of Joining the Firm	Date of becoming FCA	Relevant Experience
1						
2						
3						
4						

**FORM-B**

**Details of Part Time partners:**

Sr. No.	Name of Partner	Membership No	Whether FCA/ ACA	Date of Joining the Firm	Date of becoming FCA	Relevant Experience
1						
2						

3						
4						

FORM-C

**Details of Semi Qualified Staff:**

Sr. No.	Name of Staff	Date of Joining in the Firm	Educational Qualifications	Area of Key Expertise	Membership No.	Relevant Experience
<b>a) Semi Qualified Staff:</b>						
1						
2						
<b>b) Article Clerks:</b>						
1						
2						

FORM-D

**Brief of Relevant Experience:**

Sr. No.	Name of the Auditee Organization	Turnover of the Auditee Organization	Type/ Nature of Assignment	Scope & coverage of the Assignment	Duration of completion of assignment	Proof in the letter from the Auditee organization.
1						
2						
3						
4						

FORM-E

**Brief of Experience in similar nature of assignment:**

Sr. No.	Name of the Auditee Organization	Turnover of the Auditee Organization	Type/ Nature of Assignment	Scope & coverage of the Assignment	Duration of completion of assignment	Proof in the letter from the Auditee organization.
1						
2						
3						
4						

**(Declaration)**

I/We, the following partners of M/s \_\_\_\_\_, Chartered Accountant does hereby jointly and severally verify and declare:

- 1) That the particulars given are complete and correct and that if any of the statements made or the information so furnished in the application form is later found incorrect or false or there has been suppression of material information, the firm would not only stand disqualified from allotment but would be liable for disciplinary action under the Chartered Accountants Act 1949 and the regulations framed there under.
- 2) That the firm, partners have not been debarred or cautioned by ICAI during the last three years (if debarred, give details).
- 3) That individually we are not engaged in practice otherwise or in any other activity which would be deemed to be in practice under Section 2 (2) of the Chartered Accountants Act 1949.
- 4) That the constitution of the firm as on 1<sup>st</sup> April 2023 shown in the Expression of Interest is same as that in the Constitution Certificate issued by the ICAI.

<b>Sr. No</b>	<b>Name of the Partner</b>	<b>Membership Registration No.</b>	<b>PAN No</b>	<b>Signature of the Partner</b>

Seal of the Firm

Place:

Date: