

## Corrigendum Details

### Corrigendum Details

**Modified On:** 2026-03-11 16:49:13

Bid extended to **2026-04-04 15:00:00**

Bid Opening Date: **2026-04-04 15:30:00**

**Modified On:** 2026-02-16 20:00:05

Bid extended to **2026-03-13 15:00:00**

Bid Opening Date: **2026-03-13 15:30:00**

**Modified On:** 2026-02-03 21:11:47

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**Modified On:** 2026-02-03 21:10:28

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**View(s)**

**View(s)**

**बिड दस्तावेज़ / Bid Document**

बिड विवरण / Bid Details	
बिड बंद होने की तारीख/समय / Bid End Date/Time	18-02-2026 15:00:00
बिड खुलने की तारीख/समय / Bid Opening Date/Time	18-02-2026 15:30:00
बिड पेशकश वैधता (बंद होने की तारीख से) / Bid Offer Validity (From End Date)	180 (Days)
मंत्रालय/राज्य का नाम / Ministry/State Name	Jharkhand
विभाग का नाम / Department Name	Finance Department Jharkhand
संगठन का नाम / Organisation Name	N/a
कार्यालय का नाम / Office Name	Ranchi
वस्तु श्रेणी / Item Category	Financial Audit Services - As per RFP; CAG Empaneled Audit or CA Firm
अनुबंध अवधि / Contract Period	2 Year(s) 1 Day(s)
बिडर का न्यूनतम औसत वार्षिक टर्नओवर (3 वर्षों का) / Minimum Average Annual Turnover of the bidder (For 3 Years)	30 Lakh (s)
उन्हीं/समान सेवा के लिए अपेक्षित विगत अनुभव के वर्ष / Years of Past Experience Required for same/similar service	5 Year (s)
एमएसएमई के लिए अनुभव के वर्षों और टर्नओवर से छूट प्रदान की गई है / MSE Relaxation for Years of Experience and Turnover	No
स्टार्टअप के लिए अनुभव के वर्षों और टर्नओवर से छूट प्रदान की गई है / Startup Relaxation for Years of Experience and Turnover	No
विक्रेता से मांगे गए दस्तावेज़ / Document required from seller	Experience Criteria, Bidder Turnover, Certificate (Requested in ATC), Additional Doc 1 (Requested in ATC), Additional Doc 2 (Requested in ATC), Additional Doc 3 (Requested in ATC), 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
क्या आप निविदाकारों द्वारा अपलोड किए गए दस्तावेज़ों 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 विवरण/Bid Details	
बिड लगाने की समय सीमा स्वतः नहीं बढ़ाने के लिए आवश्यक बिड की संख्या। / <b>Minimum number of bids required to disable automatic bid extension</b>	5
दिनों की संख्या, जिनके लिए बिड लगाने की समय-सीमा बढ़ाई जाएगी। / <b>Number of days for which Bid would be auto-extended</b>	3
ऑटो एक्सटेंशन अधिकतम कितनी बार किया जाना है। / <b>Number of Auto Extension count</b>	1
बिड से रिवर्स नीलामी सक्रिय किया/Bid to RA enabled	No
बिड का प्रकार/Type of Bid	Two Packet Bid
तकनीकी मूल्यांकन के दौरान तकनीकी स्पष्टीकरण हेतु अनुमत समय /Time allowed for Technical Clarifications during technical evaluation	3 Days
अनुमानित बिड मूल्य /Estimated Bid Value	10000000
मूल्यांकन पद्धति/Evaluation Method	Total value wise evaluation

#### ईएमडी विवरण/EMD Detail

एडवाइजरी बैंक/Advisory Bank	State Bank of India
ईएमडी राशि/EMD Amount	100000

#### ईपीबीजी विवरण /ePBG Detail

एडवाइजरी बैंक/Advisory Bank	State Bank of India
ईपीबीजी प्रतिशत (%) /ePBG Percentage(%)	3.00
ईपीबीजी की आवश्यक अवधि (माह) /Duration of ePBG required (Months).	24

(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 :

Deputy Director

Ranchi, Finance Department Jharkhand, N/A,  
(Birsra Birchand Lakra)

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

### एमआईआई अनुपालन/MII Compliance

एमआईआई अनुपालन/MII Compliance	Yes
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1. The minimum average annual financial turnover of the bidder during the last three years, ending on 31st March of the previous financial year, should be as indicated above in the bid document. Documentary evidence in the form of certified Audited Balance Sheets of relevant periods or a certificate from the Chartered Accountant / Cost Accountant indicating the turnover details for the relevant period shall be uploaded with the bid. In case the date of constitution / incorporation of the bidder is less than 3-year-old, the average turnover in respect of the completed financial years after the date of constitution shall be taken into account for this criteria.
2. Years of Past Experience required: The bidder must have experience for number of years as indicated above in bid document (ending month of March prior to the bid opening) of providing similar type of services to any Central / State Govt Organization / PSU. Copies of relevant contracts / orders to be uploaded along with bid in support of having provided services during each of the Financial year.
3. Estimated Bid Value indicated above is being declared solely for the purpose of guidance on EMD amount and for determining the Eligibility Criteria related to Turn Over, Past Performance and Project / Past Experience etc. This has no relevance or bearing on the price to be quoted by the bidders and is also not going to have any impact on bid participation. Also this is not going to be used as a criteria in determining reasonableness of quoted prices which would be determined by the buyer based on its own assessment of reasonableness and based on competitive prices received in Bid / RA process.

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

Parameter Name	Max Marks	Cutoff Marks	Qualification Methodology Document
As Per RFP	100	50	<a href="#">View File</a>

**Total Minimum Qualifying Marks for Technical Score: 50**

**QCBS Weightage(Technical:Financial):60:40**

**Presentation Venue:**Room No. 203, Audit Directorate, Jharkhand,  
Yojna Bhawan, Nepal House, Doranda, Ranchi, Jharkhand-834002

### Pre Bid Detail(s)

मूल्य भिन्नता खंड दस्तावेज/Pre-Bid Date and Time	प्री-बिड स्थान/Pre-Bid Venue
04-02-2026 12:00:00	Room No. 203, Audit Directorate, Jharkhand, Yojna Bhawan, Nepal House, Doranda, Ranchi, Jharkhand-834002

### Financial Audit Services - As Per RFP; CAG Empaneled Audit Or CA Firm ( 1 )

### तकनीकी विशिष्टियाँ /Technical Specifications

विवरण/ Specification	मूल्य/ Values
कोर / Core	

विवरण/ Specification	मूल्य/ Values
Scope of Work	As per RFP
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
Type of Industries/Functions	As per RFP
Frequency of Progress Report	As per RFP
MIS Reporting for Financial Audit support	Yes
Frequency of MIS reporting	As per RFP
State	NA
District	NA
<b>एडऑन /Addons</b>	
Post Financial Audit Support	NA

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

क्रेता द्वारा निर्धारित न्यूनतम मूल्य/Minimum Floor Price defined by Buyer	No
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**अतिरिक्त विशिष्टि दस्तावेज़ /Additional Specification Documents**

**प्रेषिती/रिपोर्टिंग अधिकारी /Consignees/Reporting Officer and Quantity**

क्र.सं./S.No.	प्रेषिती/रिपोर्टिंग अधिकारी /Consignee Reporting/Officer	पता/Address	संसाधनों की मात्रा / To be set as 1	अतिरिक्त आवश्यकता /Additional Requirement
1	Birsa Birchand Lakra	834002,Room 201,Yojna Bhavan ,Nepal House,Doranda,Ranchi Jharkhand-834002	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. **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

The terms as defined in this document shall supersede the standard terms & condition of GeM. In case any condition is not explicitly defined in this document, standard terms as per GeM shall prevail.

## **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. 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.
16. 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 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 [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 JHARKHAND  
AUDIT DIRECTORATE -FINANCE DEPARTMENT  
Yojna Bhawan, Nepal House, Ranchi – 834002

**REQUEST FOR PROPOSAL**

ONLINE BIDS ARE INVITED FROM REPUTED CHARTERED ACCOUNTANT FIRMS FOR STATUTORY AUDIT OF URBAN LOCAL BODIES (ULBs) AND PANCHAYATI RAJ INSTITUTIONS (PRIs) IN THE STATE OF JHARKHAND .

NIT No.: 02/A.D., Date - 01.01.2026

Sale/Download of RFP document :

Submission of Proposal document:

Opening of Technical proposals :

   Kanishk

**GOVERNMENT OF JHARKHAND**  
**AUDIT DIRECTORATE -FINANCE DEPARTMENT**  
**Yojna Bhawan, Nepal House, Ranchi – 834002**

**DISCLAIMER**

1. Though adequate care has been taken while issuing this RFP, the applicant Chartered Accountant/Cost Accountant Firm should satisfy itself that the document is complete in all respects. Intimation of any discrepancy shall be given to this office immediately (within 3 days from date of issue). If no intimation is received within 3 days, it will be presumed that the document received is complete.
2. The Audit Directorate reserves the right to change any or all of the provisions of this RFP before the date of submission. Such changes will be intimated to all parties procuring the RFP before the date of submission.
3. The Audit Directorate reserves the right to reject any or all proposals without assigning any reasons. No correspondence will be entertained on this account.

*Kaushal*  
*1-1-26*  
Joint Director  
Audit Directorate, Jharkhand.

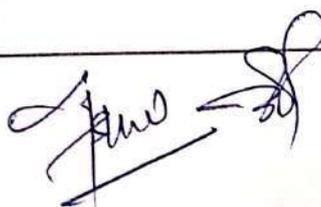
*Ypw* *Kaushal*

NOTICE INVITING TENDER (NIT)

1	<b>Name of the Work</b>	Empanelment of Eligible Chartered Accountant Firms for Statutory Audit of all ULBs and PRIs in Jharkhand.
2	<b>Description and Objectives of the Assignment</b>	The Auditor Directorate intends to empanel CA firms to strengthen accountability, ensure financial discipline, verify funds utilization and scheme implementation, detect and deter malpractice, and improve internal controls across ULBs and PRIs.
3	<b>Language of Documentation:</b>	English.
4	<b>Mode of submission of bids:</b>	Online
5	<b>Method of Selection:</b>	QCBS (Quality & Cost Based Selection) — 60:40.
6	<b>Earnest Money Deposit</b>	(EMD): ₹1,00,000 (Through GeM Portal).
7	<b>Duration of Assignment:</b>	2 years
8	<b>Date of Starting of Online Sale/downloading of Tender.</b>	Notified Online
9	<b>Date of Start of Submission of Bids</b>	Notified Online
10	<b>Last Date/Time for Submission of Bids</b>	Notified Online
11	<b>Date/Time of Technical Bid Opening</b>	Notified Online
12	<b>Bid Validity:</b>	180 days.
13	<b>EMD exemption:</b>	Not allowed.
14	<b>Inviting Authority:</b>	Director, Audit Directorate, Finance Department, Govt. of Jharkhand, Nepal house, Doranda, Ranchi – 834002.
15	<b>Helpline:</b>	

All other procedural lines (sale/download, submission, opening) shall follow the e-procurement portal schedule shown on the portal.

Kaushal  
1-1-26  
Joint Director  
Audit Directorate, Jharkhand.

 Kaushal

## INTRODUCTION

1. The Audit Directorate, Finance Department, Government of Jharkhand, is responsible for financial oversight of ULBs and PRIs across the State. The Directorate proposes to empanel eligible Chartered Accountant to perform statutory audits of state ULBs and PRIs for the financial years 2025-26 and 2026-27.
2. Jharkhand comprises 50 Urban Local Bodies and 4,641 Panchayati Raj Institutions — total 4,691 audit units. Statutory audit will cover accounts, schemes, grants and internal controls in these entities.
3. Financial bids of technically qualified bidders will be opened before the constituted committee at a suitable date/time, which will be notified to the technically qualified bidders.
4. Submission: Bidders shall submit proposals online only as per e-procurement portal. No offline submissions will be accepted. EMD and tender fees must be submitted through the portal.
5. The Directorate reserves the right to accept/reject any proposal, postpone, modify, or cancel the tender.
6. All communications should be addressed to :

To,

The Director,  
Audit Directorate, Jharkhand  
Yojna Bhawan, Nepal House, Doranda, Ranchi-834002

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**INSTRUCTIONS TO BIDDERS**

## MINIMUM ELIGIBILITY CRITERIA

### 1.1 Technical capabilities:

- 1.1.1 The bidder must be a Chartered Accountant Firm registered with ICAI, and operational in India for a minimum of 8 years as on date of RFP.
- 1.1.2 The firm must be empanelled with Comptroller & Auditor General of India (CAG) for FY 2025-26.
- 1.1.3 The firm should have executed at least 3 ULB audits or 3 PRI audits or 3 government offices in the last 5 years. Documentary proof (LoAs / Work Orders / Completion Certificates) must be attached.
- 1.1.4 Only those Chartered Accountant Firms shall be eligible to apply which have demonstrable capacity and past experience of auditing at least 5 government units .

The firm must submit documentary proof (Work Orders / LoAs / Completion Certificates / SAR acknowledgements) for each of the above audited units.

- 1.1.5 The firm must not have been blacklisted or debarred by any Central/State Government or PSU during the last 5 years. An affidavit to this effect, signed by an authorized signatory, must be submitted.
- 1.1.6 Joint ventures/consortiums are not permitted.
- 1.1.7 The firm should have adequate permanent manpower and infrastructure to carry out audit of statewide ULBs and PRIs.
- 1.1.8 The firm shall have their office / branch office in Jharkhand.

### 1.2 Financial capacity:

- 1.2.1 Average Annual Turnover: The firm must have an average annual turnover of not less than ₹30,00,000 (Rupees Thirty Lakh) for the financial years 2022-23, 2023-24 and 2024-25 (audited accounts / CA certificate to be submitted).

### 1.3 Manpower:

- 1.3.1 Minimum on-roll manpower to qualify: 3 Chartered Accountants, 5 Article Assistants/ Audit Assistants.
- 1.4 Those firms not meeting the minimum eligibility criteria need not apply; their bids will be summarily rejected.

## 2. LANGUAGE OF THE PROPOSAL

**All documents shall be submitted in English. Any supporting document in another language must be accompanied by an authenticated English translation.**

### **3. SIGNING OF THE PROPOSAL**

3.1 The original Proposal shall be printed, typed or written in ink, and shall be signed by a person or persons duly authorised to sign on behalf of the applicant firm. All the pages of the Proposal and where entries or amendments have been made shall be initialed by the person or persons signing the Proposal.

3.2 The Proposal shall ordinarily contain no alterations or additions, except those to comply with instructions issued by the Department, or as may be necessary to correct errors made by the applicant in which case the person or persons signing the Proposal shall initial such corrections.

### **4. COST OF PROPOSAL**

4.1 The Applicant Firm shall bear all costs associated with the preparation and submission of its Proposal, including cost of presentation for the purposes of clarification of the Proposal, if any.

4.2 Department in no case shall be responsible or liable for any such costs regardless of the conduct or outcome of the bidding process.

### **5. RIGHT TO ACCEPT/REJECT PROPOSALS**

5.1 The decision of the Audit Directorate, Jharkhand, regarding the opening of Proposals, evaluation and acceptance of the Proposal shall be final and binding on all the Applicant Firms. The decision of Audit Directorate, Jharkhand will be final and no correspondence will be entertained after opening and evaluation of bids.

### **6. PERFORMANCE GUARANTEE**

6.1 The successful applicant shall provide a Bank Guarantee amounting to 3% of the Project amount towards Performance Guarantee in favour of " Director Audit Directorate, Jharkhand, Ranchi for the agreement period".

### **7. SIGNING OF AGREEMENT**

7.1 The successful Applicant Firm will report in the office of Audit Directorate, Jharkhand, with required non-judicial paper of appropriate amount, to be purchased from the state of Jharkhand only, within 15 (fifteen) days, for signing the formal agreement between the parties.

7.2 The signing of the agreement shall take place only after furnishing of performance guarantee. The agreement will be signed by the legally authorized person of the Applicant Firm as stated in RFP. If the applicant fails to sign the agreement in the specified time period, the performance guarantee, shall be forfeited.

### **8. GENERAL OUTPUTS AND TIMELINES EXPECTED FROM FIRM**

8.1 Audit reports (per unit), consolidated State-level reports, photographic evidence where applicable.

8.2 Audit Report of individual Audit units must be submitted within the working days allotted by the Audit Directorate, Jharkhand

### 8.3 Hard and soft copies (PDF) and e-portal uploads as per Audit Directorate instructions.

## 9. INFORMATION FOR FIRM FOR SUBMITTING THE PROPOSAL

### 9.1 TECHNICAL PROPOSAL

Bidders shall submit the technical proposal in the formats given RFP. While submitting the Technical Proposal, the Bidder shall, in particular, ensure that:

- 9.1.1 CVs of all Key Personnel have been included which will be the part of evaluation process.
- 9.1.2 No alternative proposal for any Key Personnel is being made and CV for each position has been furnished;
- 9.1.3 The CVs have been recently signed and dated, in blue ink by the respective Personnel and Countersigned by the Bidder. Photocopy or unsigned/countersigned CVs shall be rejected;
- 9.1.4 The CVs shall contain an undertaking from the respective Key Personnel about his/her availability for the duration specified in the RFP;
- 9.1.5 Failure to comply with the requirements spelt out in above Clause shall make the Proposal liable to be rejected.
- 9.1.6 If an individual Key Personnel makes a false information regarding his qualification, experience or other particulars, he shall be liable to be debarred for any future assignment of Audit Directorate, Jharkhand for a period of 3 (three) years. The award of this Consultancy to the Bidder may also be liable to cancellation in such an event.
- 9.1.7 Authorities of Audit Directorate, Jharkhand reserves the right to verify all statements, information, and documents submitted by the Bidder in response to the RFP.

## 10. EVALUATION OF THE PROPOSAL (QCBS 60:40)

### 10.1 Technical Evaluation: -

Proposals are to be submitted in two parts i.e. Technical bids and Financial Bids.

Technical bids will be opened first and evaluated. Those securing less than the minimums are rejected and the financial bids of the rest will be opened. The qualified bidders will be intimated about the opening of the price bid. The proposal is to be evaluated in "QCBS (Quality Cost Based Selection) Method". Proposals will be evaluated on the basis of Technical & Financial Proposals submitted by the Bidder. Financial Proposal of only those Bidders will be opened who have secured a minimum of 50 marks in Technical Evaluation. The Proposals submitted will be evaluated using the following criteria:

## TECHNICAL EVALUATION MATRIX

<u>Sl. No.</u>	<u>Criteria</u>	<u>Maximum Marks</u>	<u>Evaluation Guidelines</u>
1	ULB Audit Experience	15 marks	<p>CA firms having completed audit of ULBs in last 05 years will be awarded marks in the following manner :-</p> <p>Recommended Mark per Unit</p> <p>Nagar Nigam (NN)-01 for each unit audited</p> <p>Nagar Parishad / NAC/ Nagar Panchayat -0.5 for each unit audited</p> <p>* For ULBs, online as well as offline audit experience is admissible.</p>
2	PRI Audit Experience	15 marks	<p>CA firms having completed audit of ULBs in last 05 years will be awarded marks in the following manner :-</p> <p>Zila Parishad (ZP)-01 for each unit audited</p> <p>Panchayat Samiti (PS)-0.2 for each unit audited</p> <p>Gram Panchayat (GP)-0.10 for each unit audited</p> <p>* Only those Chartered Accountant firms shall be considered which have conducted audits using the Audit Online module of the Ministry of Panchayati Raj, Government of India; and</p> <p>** Experience of online audits of PRIs conducted in other States shall also be considered only if the respective State's online audit system is formally recognised by the Ministry of Panchayati Raj.</p> <p>*** Experience of PRI audits not conducted on AuditOnline or on a MoPR-recognised online audit platform shall not be considered for evaluation.</p>

3	Government Audit Experience	20 marks	<p>CA firms having completed audit of Government offices in last 05 years will be awarded marks in the following manner :-</p> <p>CA firms having completed audit of minimum 05 Government offices will only be considered and awarded 10 Marks.</p> <p>CA firms having completed audit of more than 05 and up to 10 Government offices will be awarded 15 Marks</p> <p>CA firms having completed audit of more than 10 Government offices will be awarded 20 Marks</p> <p>*Government offices shall include all Central/State Government offices and Local Bodies.</p>
4	Years Since ICAI Registration	05 marks	<p>Minimum threshold is 8 years</p> <p>Chartered Accountant firms having experience of 08 or more years shall be awarded 05 Marks</p>
5	Team Strength & Composition	20 marks	<p>CAs-Maximum 12.5 Marks (For each CAs 1 Marks Maximum 5 Marks up to 5 CAS After 5 CAs 0.5 Marks for each CAs Maximum up to 15 CAs), Articles-Maximum 7.5 Marks (For each Articles 0.5 Marks up to 10 Articles and For next Article 0.25 Marks up to 10 Articles)</p>
6	Turnover (Avg of 3 Yrs)	10 marks	<p>₹30-60L = 5; ₹60-90L = 8; ≥₹90L = 10</p>
7	Experience of Online Audit systems	15 marks	<p>Experience 0-1 Years - 0 Marks, 01-03 Years - 5 Marks, 03-05 Years -10 Marks, More than 5 Years- 15 Marks.</p>
	Total	100 marks	

Chartered Accountant Firms who will secure minimum 50 Marks out of above 100 Marks in Technical Evaluation, will only eligible for opening of Financial Bid.

## 11.2 EVALUATION OF BIDS

- 11.2.1 Evaluation will be done by Procurement Committee, constituted at Audit Directorate, Jharkhand. Following the ranking of technical proposals, financial proposals shall be opened.
- 11.2.2 The tender committee will review the detailed content of each Financial Proposal. During the review of Financial Proposals, the Committee and any Audit Directorate, Jharkhand personnel and others involved in the evaluation process, will not be permitted to seek clarification or additional information from any CA Firm, who has submitted a Financial Proposal. Financial Proposals will be reviewed to ensure these are free from any arithmetical or computational errors:
- 11.2.3 The detailed contents of each Financial Proposal will be subsequently reviewed.
- 11.2.4 Following completion of evaluation of Technical and Financial Proposals, the firm which has been selected will be invited for contract negotiation.
- 11.2.5 The lowest evaluated Financial Proposal(Fm) is given the maximum financial score(Sf). The formula for determining the financial scores(Sf) of all other Proposals is calculated as following:

$Sf = 100 \times Fm / F$ , in which Sf is the financial score, "Fm" is the lowest price, and "F" the price of the proposal under consideration.

The weights given to the Technical (T) and Financial (P) Proposals are: T=60[ weight] P=40[weight] Proposals are ranked according to their combined technical (St) and financial (Sf) scores using the weights. □T=the weight given to the Technical Proposal;P=the weight given to the Financial Proposal; T+P =1)as following:  $S = St \times T\% + Sf \times P\%$ .(Final Score)

## 12. THE MANDATORY KEY POSITIONS FOR THE ASSIGNMENT: (As per Clause-4 of TheTOR)

S.No. Position Qualifications	Skills and Experience	S. No. Position Qualifications
1	Team Leader/Audit Manager	1. Chartered Accountant with at least 5 years of relevant experience; 2. Must have successfully managed & completed at least 1 nos of similar assignments in Audit of Books and Accounts in Govt. Department. 3. Proficient in Hindi and English ; 4. Proficiency in use of Tally /MS Office Package/ Online Audit.
2	Audit Assistant	1. Commerce Graduate / Article Assistant (CA/Costing Intermediate completed &1 years of article-ship) with at least 2 years of relevant Experience 2. Proficient in Hindi/English 3. Proficiency in use of Tally / MS Office Package/ Online Audit.

### **13. AMENDMENT OF RFP**

- 13.1 At any time prior to the deadline for submission of Proposal, Audit Directorate, Jharkhand, for any reason, whether at its own initiative or in response to clarifications requested by an Applicant Firm, modify the RFP document by the issuance of Addendum/ Amendment.
- 13.2 In order to afford the Applicant firms a reasonable time for taking an amendment into account, or for any other reason, the Audit Directorate, Jharkhand may, in its sole discretion, extend the Proposal Submission/Opening Date.

### **14. PAYMENT SCHEDULE**

- 14.1 **Payment shall be made after submission of individual Audit reports as per the directions of Audit Directorate, Jharkhand.**
- 14.2 **Payment shall be made to the selected firms after the Examination of the Audit report at the headquarter level and issuance of Audit report.**

### **15. INCOME TAX, GST AND OTHER TAXES DEDUCTION**

Income tax, GST and other taxes will be deducted from each bill as applicable and certificate to this effect shall be issued in due course in prescribed format.

### **16. GST AND OTHER TAXES**

**Quoted rate should be inclusive of all taxes excluding GST. GST will be paid as per the current prevailing rates.**

### **17. PRICE**

The rate should be inclusive of all kind of taxes and duties excluding GST. The Firm will be required to submit justification to substantiate the price break-up of the rate quoted in price bid.

### **18. INSURANCE**

No insurance charge in any shape will be paid by the department. However the Firm may insure their staff and equipment for damage or loss in transit or during the work, at their own cost. Department will not be responsible for any loss for the damage to the equipment or person for any unforeseen reasons.

### **19. TOR NOTE**

The notes to Chartered Accountant Firm, other terms & conditions, detailed scope of work and TOR shall be part of the Agreement.

### **20. Address :**

The bidder will have to furnish his full permanent address in the bid document along with the name of nodal person for this project along with Phone No., Fax No., Mobile No. and e-mail address. If any letter is sent at the given address by Fax or email or by post does not reach him or returns undelivered, it will be deemed to have reached to the bidder, once the letter is posted in post office, sent by email or sent through fax.

### **21. DURATION OF THE ASSIGNMENT**

**21.1** The empanelment of the selected Chartered Accountant Firm shall remain valid for two (02) years from the date of empanelment, unless terminated earlier by the Audit Directorate for reasons of non-performance, breach of contract, or administrative decision.

**21.2** The empanelment may be extended by the Audit Directorate, based on the administrative needs of the Directorate and subject to the satisfactory performance of the Chartered Accountant Firm during the empanelment period. Such extension, if granted, shall be entirely at the discretion of the Audit Directorate and shall not be claimed by the firm as a matter of right.

## **22. OTHER TERMS & CONDITIONS**

**22.1** The Chartered Accountant firm shall abide by the instructions issued by the Audit Directorate, Jharkhand to him from time to time for the timely completion of the assigned services.

**22.2** Any entity which has been barred by the Central Government, any State Government, a statutory authority or a public sector undertaking, as the case may be, from participating in any project, and the bar subsists as on the date of Proposal, would not be eligible to submit a Proposal either by itself or through its Associate.

**22.3** An Applicant Firm or its Associate should have, during the last three years, neither failed to perform on any agreement, as evidenced by imposition of a penalty by an arbitral or judicial authority or a judicial pronouncement or arbitration award against the Applicant Firm or its Associate, nor been expelled from any project or agreement nor have had any agreement terminated for breach by such Applicant Firm or its Associate.

## SECTION-2: TERMS OF REFERENCE (TOR)

### TOR FOR CHARTERED ACCOUNTANT FIRMS

#### 1. INTRODUCTION

1.1 The 73<sup>rd</sup> and 74<sup>th</sup> Constitutional Amendment Act, 1992 (CAA) gave constitutional status to PRIs and ULBs in India and empowered them to function as local self-governments to provide good rural urban governance. One of the many facets of improved good rural urban governance is maintaining of complete set of accounting records to ensure accountability and transparency in all government functions. This necessitates all PRIs and ULBs to convert their existing accounting and financial management system to such methods which have wide acceptance.

1.2 Subsequent to the 73<sup>rd</sup> and 74<sup>th</sup> Constitutional Amendment, the role and functions of the PRIs and ULBs has vastly expanded. The Central and State Governments, as also other agencies, have been providing the PRIs and ULBs large sums of money to enable them to effectively discharge their duties and functions. The Governments at national and state level have been continuously emphasising on reforms in Local bodies accounting practices and strengthening of financial discipline.

1.3 As a step in this direction, The Jharkhand Local Fund Audit Amendment Act-2012 authorises Audit Directorate, Jharkhand to Audit accounts of PRIs and ULBs in state of Jharkhand through its auditors or chartered Accountants appointed/ engaged by the state government. Audit will assist in improving the accountability of use funds and provide a deterrent to malpractice or mismanagement.

#### 2. SCOPE OF SERVICES / WORK

The selected Chartered Accountant firm shall carry out financial, compliance, and scheme audit of the Urban Local Bodies (ULBs) and Panchayati Raj Institutions (PRIs) in Jharkhand, providing professional support to the Audit Directorate, Department of Finance.

The audit will encompass the review of fund flow, financial reporting, internal control adequacy, procurement transparency, scheme performance, tax compliance, and physical verification of assets and infrastructure. The audit period shall cover FY 2025-26 and FY 2026-27.

##### 2.1 Functional Coverage of Audit

Focus Area	Key Activities
Revenue Audit	Examine demand & collection registers, tax calculation, ULB income from property tax, trade license, market fees, Income and expenditure etc.
Expenditure Audit	Vouch procurement of materials and works and services, tender procedures, wage bills, honorarium, energy & SWM bills & other expenditure.
Bank Reconciliation	Audit of cash books vis-à-vis passbooks, stale cheques, outstanding reconciliation items.
Grants Utilization	Scrutiny of 15th/16th Finance Commission Grants, scheme-specific expenditure, interest accrued & reinvested.

<b>Scheme Audit</b>	Audit of project & civic work executed, audit of schemes like PMAY, SBM-U/G, JJM, NRLM, MGNREGS etc. at GP/PS/ULB levels; record sampling, cross-verification, Physical verification of schemes.
<b>Statutory Compliance</b>	Check TDS, GST filings, remittance of statutory dues, deduction of PF/ESI.
<b>Assets &amp; Liabilities</b>	Validation of physical and financial asset registers, depreciation, outstanding loans (if any).
<b>Internal Controls</b>	Examine delegation of powers, approval hierarchy, sanctioning process, budget discipline.
<b>Audit Trail Consistency</b>	Ensure PRIASoft/ eGramSwaraj entries match physical ledgers; verify digital signatures on vouchers.
<b>Transparency &amp; Accountability</b>	Evaluate RTI compliance, grievance redressal logs, social audit findings (if any).
<b>Treasuries Related transactions</b>	Audit of funds drawn from Treasury and remittances to treasury.
<b>Others</b>	Audit of any other relevant receipt and expenditure including specific audit works prescribed by Audit Directorate, Jharkhand. * Any other audit related work as decided by Audit Directorate, Jharkhand

## ***2.2 Minimum Documents to Be Audited (Per Unit)***

- All receipts & payment vouchers
- M-Book, stock register, asset register
- Tender documents and bid evaluations
- Payment sanction orders and approvals
- Scheme-wise UC files and progress reports
- Attendance/Muster Rolls (MGNREGS, IHHL, etc.)
- Ledgers, passbooks, FMRs, PRIASoft exports
- TDS/GST returns
- Other relevant document as required for audit.

## **3. ACTIVITIES BASED ON SCOPE OF WORK:**

With reference to the scope of work following activities is desired to meet the goal:-

- 3.1 The Audit team should be well conversant manual / Rules/schemes/guidelines/circulars, standing instructions, orders relevant to local bodies that are issued from time to time by Government of Jharkhand.
- 3.2 It will be the responsibility of the auditor to carry out fast, prompt, accurate and correct audit.

- 3.3 The audit should be carried out independently without any pressure from any of the offices. The audit work should be carried out in an objective, impartial and fair manner.
- 3.4 The appointment of auditor will be made from the date of awarding the contract and the work of audit will start from the date mentioned in the letter of awarding the contract.
- 3.5 The head office will provide the CA firm with a schedule for audit of various institutions 15 days in advance.
- 3.6 The C.A. Firm will complete the audit work as per the schedule within the allotted working days.
- 3.7 The auditors of the CA firm will submit a written request to the concerned organization for the initiation of the audited program and submission of records. A copy of this will be sent to the headquarters.
- 3.8 The objections found during the audit process will be issued by the audit team in the prescribed format to the concerned office head and after obtaining compliance of the objection issued, it will be attached to the audit report.
- 3.9 The audit report shall contain the list of records presented and not presented, annual income-expenditure statement, objections issued and compliance, and paragraphs relating to irregularities found during the audit and other relevant documents related to the audit.
- 3.10 The audit report shall be submitted to the Audit Directorate in the prescribed format.
- 3.11 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 themselves in a manner consistent herewith.
- 3.12 Any other areas/reporting/certification as may be required and directed by Audit Directorate, Jharkhand.

#### 4. DUTIES AND RESPONSIBILITIES :

As per the scope defined above following methodology is to be carried by the CA firms.:-

- 4.1 The number of human resources in the audit team at each level of ULBs & PRIs will be as follows :-

Sl. No	Level of Audit unit	Human Resource to be assigned	Remarks
1	Municipal Corporation	1 Audit manager as team leader & 3 Audit assistant as team member	(a) Participating CA must have relevant experience of at least 5 years. (b) Participating CA inter passed audit member must have relevant experience of at least 2 years.

2	Zila Parishad	1 Audit manager as team leader & 3 Audit assistant as team member	(a) Participating CA must have relevant experience of at least 5 years. (b) Participating Audit assistant passed audit member must have relevant experience of at least 2 years.
3	ULBs other than Municipal Corporation	1 Audit manager as team leader & 1 Audit assistant as team member	(a) Participating CA must have relevant experience of at least 5 years. (b) Participating Audit assistant passed audit member must have relevant experience of at least 2 years.
4	Panchayat Samiti	2 Audit assistant <ul style="list-style-type: none"> <li>CA firm must ensure atleast a single attendance of 1 Audit manager during the course of audit of the unit.</li> </ul>	(a) Participating Audit assistant passed audit member must have relevant experience of at least 2 years.
5	Panchayat	2 Audit assistant <ul style="list-style-type: none"> <li>CA firm must ensure atleast a single attendance of 1 Audit manager during the course of audit of the unit.</li> </ul>	(a) Participating Audit assistant passed audit member must have relevant experience of at least 2 years.

## 5. Audit Report :

- 5.1 Audit Report of individual Audit units must be submitted within the working days allotted by the Audit Directorate, Jharkhand
- 5.2 Audit Reports should be structured as prescribed in annexure-I for ULBs and for PRIs the audit report shall be prepared as per the Auditonline ( Govt. of India) requirements.
- 5.3 All reports and documents shall be submitted to Audit Directorate, Jharkhand and should be dully signed by partner/proprietor of the firm. (Hard Copy as well as soft copy in PDF format.

## 6. DELAYS IN THE PERFORMANCE

- 6.1 Timely submission of the report as per the provision mentioned in the agreement.
- 6.2 In case of delay in the implementation of the project and/or any delay in performance during the contract period, the Auditor shall be liable to any or all of the following actions:
  - (i) Imposition of Liquidated Damages.
  - (ii) Forfeiture of EMD.
  - (iii) Termination of the Contract for default.
- 6.3 If at any time with respect to commencement of the project as required during performance of contract the Auditor may face difficulties impeding timely completion of the project under the contract and/or performance of services, the Auditor shall promptly inform the department in writing of the fact of the delay within 24 hours and its causes and likely duration.

- 6.4 As soon as practicable, after receipt of the Auditor notice, the department shall assess the situation and may at its discretion extend the time for commencement and/or performance with or without Liquidated Damages.

## 7. LIQUIDATED DAMAGES

- 7.1 In the event of failure of the implementation of the project by the Auditors as per the provision mentioned in the agreement, the Department reserves the option to recover liquidated damages, and not by way of penalty, for late implementation from the Auditor in the following manner:-

S.No.	Details of delay	Liquidated Damage to be charged
(i)	For delay up to 25% of the implementation Period	2.5% of the Proposal price
(ii)	For delay of more than 25% and up to 50% of the implementation period	5% of the Proposal price
(iii)	For delay of more than 50% and up to 75% of the implementation period.	7.5% of the Proposal price
(iv)	For the delay more than 75% of the implementation period	10% of the Proposal price (maximum)

- 7.2 The aforesaid chargeable liquidated damages, if not paid by the Internal Auditor, would be recoverable under the relevant provisions .

## 8. DETAILS TO BE KEPT CONFIDENTIAL

- 8.1 The Auditor shall treat the details of the agreement as private and confidential, save in so far as may be necessary for the purposes thereof, and shall not publish or disclose the same or any particulars thereof in any trade or technical paper or elsewhere without the prior consent in writing of the department.
- 8.2 If any dispute arises as to the necessity of any publication or disclosure for the purpose of the agreement the same shall be referred to the Secretary, Department of Finance, whose decision shall be final.
- 8.3 The Internal Auditor or his representative should neither disclose the data nor sale the data or use it for commercial exploitation or research work without the written permission of the Secretary, Department of Finance, Jharkhand.

## 9. DISQUALIFICATION

- 9.1 Audit Directorate, in its sole discretion and at any time during the processing of Proposals, may disqualify any Applicant Firm from the Proposal process, if:
- 9.1.1 Firms not meeting eligibility criteria.
- 9.1.2 Firms made misleading or false representations in the forms, statements and attachments submitted in proof of the eligibility requirements.

- 9.1.3 If found to have record of poor performance such as abandoning works, not properly completing the agreement, inordinately delaying completion, being involved in litigation or financial failures, etc.
- 9.1.4 Submitted Proposal which is not accompanied by required documents is non-responsive.
- 9.1.5 Failed to provide clarifications related thereto, when sought.
- 9.1.6 Bidders, who are found to canvass, influence or attempt to influence in any manner the qualification of selection process, including without limitation, by Proposing bribes or other illegal gratification shall be disqualified from the process at any stage.

## **10 TERMINATION OF THE CONTRACT**

- 10.1 The Audit Directorate shall have a right to cancel the agreement if the Auditor commits breach of any condition. Breach of agreement include, but are not limited to, the following:
  - 10.1.1 It is found that the time schedule of implementation of the scheme is not being adhered to.
  - 10.1.2 The Auditor stops work & such stoppage has not been authorized by the Audit Directorate.
  - 10.1.3 The Auditor may become bankrupt or goes into liquidation.
  - 10.1.4 The Audit Directorate gives notice to correct a particular defect/irregularity and the Auditor fails to correct such defects/irregularity within a reasonable period of time determined by the Audit Directorate.
  - 10.1.5 In case the Auditor fails to carry out the instructions/orders issued by the Audit Directorate from time to time during the currency of the agreement and fails to comply with the laws applicable in the State.
  - 10.1.6 The Auditor fails to deliver any or all of the obligations within the time period(s) specified in the agreement, or any extension thereof granted by Audit Directorate.
  - 10.1.7 Because of breach of agreement by the Auditor for any of the above reasons, the Audit Directorate shall have the right to terminate the agreement and forfeit the security deposit and invoke the performance bank guarantee.
  - 10.1.8 The Auditor fails to perform its duties with due diligence or found to have committed the dereliction of duties.
  - 10.1.9 If, at any stage of the empanelment period or during the execution of any audit assignment, it is found that the Chartered Accountant Firm has concealed or suppressed any material fact, or manipulated, altered, forged, or misrepresented any information or document, or submitted false, inaccurate, misleading, or fabricated certificates, declarations, work orders, completion reports, experience details, manpower details, or any other supporting document, then the empanelment of the firm shall be liable for immediate termination, without any notice, and the firm shall be debarred from future

empanelment / assignments as per the rules and policies of the Audit Directorate, Government of Jharkhand. Legal actions can also be initiated against CA firms in such cases.

- 10.1.10 The Audit Directorate, Finance Department, Government of Jharkhand, reserves the right to cancel, suspend, or terminate the empanelment of any Chartered Accountant Firm at any time before expiry of the empanelment period, without assigning any reason or policy reasons as may be deemed fit by the Directorate.

## **11 DISPUTE RESOLUTION**

- 11.1 The Audit Directorate and the Auditor shall make every effort to resolve amicably by direct negotiations, any disagreement or dispute, arising between them under agreement.
- 11.2 If after 30 days from the commencement of such direct negotiations, the dispute is not resolved it shall be referred to Secretary, Department of Finance, Jharkhand, where decision shall be final and binding upon both parties.
- 11.3 Pending the submission of and/or decision on a dispute, difference or claim or until the matter is decided by Secretary, Department of Finance, Jharkhand, the Auditor shall continue to perform all its obligations under this agreement without prejudice of final adjustment in accordance with such award.
- 11.4 The Audit Directorate may terminate this agreement, by giving a written notice of termination of minimum 30 days, to the Auditor, if the Auditor fails to comply with any decision delivered by Secretary, Department of Finance, Jharkhand.

## **12 MISCELLANEOUS**

- 12.1 Empanelment of a Chartered Accountant Firm under this RFP shall not, by itself, confer any right to the firm to receive audit assignments or any assured payments.
- 12.2 Allocation of audit work during the empanelment period shall be made solely at the discretion of the Audit Directorate, based on administrative requirements, performance, availability of units, and any other criteria deemed appropriate by the Department.



FORM FOR TECHNICAL BID

Form T - 1

Request letter

To,  
**The Director,**  
**Audit Directorate, Finance Department,**  
**Government of Jharkhand,**  
**Yojna Bhawan, Nepal House, Doranda, Ranchi-834002**

Dear Sir/Madam,

We, the undersigned, offer to provide the consulting services for..... [Insert title of assignment.] In accordance with your Request for Proposal dated.....

[Insert Date]. We are hereby submitting our Proposal, which includes this Technical Proposal, and a Financial Proposal.

We are submitting our Proposal in individual capacity without entering in association with or as a Consortium. We hereby declare that all the information and statements made in this Proposal are true and accept that any misinterpretation contained in it may lead to our disqualification.

If negotiations are held during the period of validity of the Proposal, i.e., before the date indicated in the Data Sheet, we undertake to negotiate on the basis of the proposed personnel. Our Proposal is binding upon us and subject to the modifications resulting from Contract negotiations.

We undertake, if our Proposal is accepted, to initiate the consulting services related to the assignment not later than the date indicated in the Data Sheet (Please indicate date). We understand you are not bound to accept any Proposal you receive.

We remain,

Yours sincerely,

(Signature of authorized signatory of  
Chartered Accountant Firm and seal)

BIDDER DETAILS

1	<input type="checkbox"/> Name of the Firm:	
2	<input type="checkbox"/> ICAI Registration No.:	
3	<input type="checkbox"/> CAG Empanelment Number (2025-26):	
4	<input type="checkbox"/> Registered Address (as per ICAI):	
5	<input type="checkbox"/> Correspondence Address:	
6	<input type="checkbox"/> Telephone No.:	
7	<input type="checkbox"/> Mobile No.:	
8	<input type="checkbox"/> Email ID:	
9	<input type="checkbox"/> Year of Establishment:	
10	<input type="checkbox"/> No. of Partners (FCA/ACA) with Membership Nos.:	
11	<input type="checkbox"/> No. of Full-Time Chartered Accountants:	
12	<input type="checkbox"/> No. of Article Assistants:	
13	<input type="checkbox"/> No. of Semi-qualified/Audit Assistants:	
14	<input type="checkbox"/> Average Permanent Staff Strength (Last 3 years):	
15	<input type="checkbox"/> Whether the Firm has experience in AuditOnline / PRIASoft / e-GramSwaraj (Yes/No):	
16	<input type="checkbox"/> Whether the Firm has worked as Statutory Auditor for ULB/PRI in any State (Yes/No), If Yes provide details:	
17	<input type="checkbox"/> Whether the Firm has an office in Jharkhand (Yes/No):	
18	<input type="checkbox"/> GST Registration Number:	
19	<input type="checkbox"/> PAN Number:	
20	<input type="checkbox"/> Name & Contact of Nodal Officer for this Project:	
21	<input type="checkbox"/> Documentation Attached: (Tick) <ul style="list-style-type: none"> <li><input type="checkbox"/> ICAI registration certificate</li> <li><input type="checkbox"/> CAG empanelment</li> <li><input type="checkbox"/> Partnership deed</li> <li><input type="checkbox"/> GST &amp; PAN</li> <li><input type="checkbox"/> Staff list with membership numbers</li> </ul>	

(Signature of authorized signatory of Chartered Accountant Firm and seal)

Form T - 3

1. Similar Assignment Undertaken for the last five years

A. Departments of State/Central Government/PSUs/Other Govt.  
 Undertaking /ULB/PRI Audit/ULB/PRI Accounting/ULB /PRI Online  
 Audit Experience

Sl. No.	Name of the Department	Agreement No./Work Order No. & Date	Assignment Name	Professional Fees (Amount in Rs.)	Was the Assignment successfully completed (with date)
A	B	C	D	E	F

(Signature of authorized signatory of Chartered Accountant Firm and seal)

Note: Please attach copies of the work order/contract issued by competent authority from the client/ work compilation certificate in support of documentary proof.

Form T- 4

FINANCIAL STRENGTH OF THE CHARTERED/COST ACCOUNTANT FIRM

Year	Turn over (Rs. in Lakhs)
2024-25	
2023-24	
2022-23	

Note:-Please attach Audited financial statement for respective years

(Signature of authorized signatory of  
Chartered Accountant Firm and seal)

FORMAT OF CURRICULUM VITAE(CV) FOR PROPOSED KEY STAFF

(Please enclosed the supporting documents)

1. Proposed Position:
2. Name of Staff: .....
3. Date of Birth: .....
4. Nationality: .....
5. Educational Qualification:
6. Membership of professional Associates:
7. Publications:
8. Employment Record:  
(List all positions held by staff member since graduation, giving dates, names of employing organization, title of positions held and location of assignments. For experience period of specific assignment must be clearly mentioned along with certificate for the Team Leader,).
9. Summary of the CV  
(Furnish a summary of the above C V. The information in the summary shall be precise and accurate. The information in the summary will have bearing on the evaluation of the CV.)
  - 9.1 Education:
    - (i) Field of Graduation and Year
    - (ii) Field of post-graduation/ Professional and year
    - (iii) Any other specific qualification
  - 9.2 Experience
    - (i) Experience in ULB Audit ..... Years.
    - (ii) Experience in PRI Audit ..... Years.
    - (iii) Experience in Online Audit ..... Years.
    - (iv) Experience in other Govt. Department/ PSU/Bank etc.:..... Years
    - (v) Total Experience: ..... Years
  - 9.3 Permanent Employment with the Firm (Yes/No): If yes, how many years:

If no, what is the employment: Arrangement with the firm?.

Certification:

1. I am willing to work on the project and I will be available for entire duration of the project assignment and I will not engage myself in any other assignment during the agreement of his assignment on the project.
2. I, the undersigned, certify that to the best of my knowledge and belief, this bio-data correctly describes myself, my qualification and my experience

Signature of the Candidate

Place

Date

Signature of the Authorised Representative

of the firm Place

Form for Financial Bid  
FORM FIN-1

[Location, Date]

To,

Director,

Audit Directorate, Jharkhand

Dear Sir /Madam,

We, the undersigned, offer to provide the consulting services for [Insert name of Assignment] in accordance with your RFP dated [Insert Date] and our Technical Proposal. Our attached Financial Proposal is for the sum of Rs..... (In word.....)

This amount is exclusive of the GST.

Our Financial Proposal shall be binding upon us subject to the modifications resulting from Contract negotiations, up to expiration of the validity period of the Proposal, i.e. before the date indicated in the Data Sheet.

No fees, gratuities, rebates, gifts, commissions or other payments have been given or received in connection with this Proposal.

We understand that, you are not bound to accept any Proposal you receive.

Yours sincerely,

(Signature of authorized signatory  
of Chartered Accountant Firm and  
seal)

## ANNEXURE 1: CHECKLIST

### Preliminary Checklist for Bidders for Qualification Criteria

- A. All the forms as mentioned in the table below have to be submitted by the firm in order to qualify in qualification criteria.

S.No.	Document
1	RFP Document Fee, (If downloaded from the site)
2	Processing Fee/ EMD (As asked in RFP)
3	Certificate of Incorporation /Empanelment with ICWAI and ICAI (As asked in RFP)
4	Declaration of not being blacklisted / debarred
5	Audited Balance Sheet for last 3 years (As asked in RFP)
6	Auditor certified Profit Loss Statement for last 3 years
7	Annual Turnover Certificate (As asked in RFP)
8	All Technical Forms (Form TECH 1 to TECH 7, including work experience in form of completion certificates)
8.1	FORM TECH - 1
8.2	FORM TECH - 2(Pl. enclose relevant supporting documents)
8.3	FORM TECH - 3(Pl. enclose relevant supporting documents)
8.4	FORM TECH - 4(Pl. enclose relevant supporting documents)
8.5	FORM TECH - 5(Pl. enclose relevant supporting documents)
9	Financial Form
9.1	FIN - 1
10	Goods & Services Tax Registration No(Pl. enclose relevant supporting documents)
11	PAN (Pl. enclose relevant supporting documents)

# Annexure - I

झारखण्ड सरकार  
वित्त विभाग  
अंकेक्षण निदेशालय

अंकेक्षण प्रतिवेदन संख्या :- .....

1. परिचयात्मक :-

- (क) अंकेक्षित लेखा का नाम :- .....
- (ख) प्रशासी विभाग का नाम :- .....
- (ग) कार्यालय का E mail ID एवं मो० नं० :- .....
- (घ) लेखा प्रभारी पदाधिकारियों एवं कर्मचारियों के नाम एवं पदनाम :-
- (i) .....
- (ii) .....

(ङ.) अंकेक्षण में सहयोग देनेवाले कर्मचारियों का नाम एवं पदनाम :-

- (i) .....
- (ii) .....

(च) अंकेक्षण अवधि :- .....

(छ) अंकेक्षण प्रारम्भण तिथि :- .....

(ज) अंकेक्षण समापन तिथि :- .....

(झ) अंकेक्षण में व्यतीत कार्य दिवसों की संख्या :- .....

(ञ) अंकेक्षकों के नाम एवं पदनाम:-

- (i) .....
- (ii) .....

(ट) अंकेक्षण में प्रस्तुत एवं अप्रस्तुत अभिलेखों की सूची :- .....

(ठ) अंकेक्षण का क्षेत्र :- .....

(ड) वित्तीय समीक्षा :- .....

(ढ) अंकुषण प्रारम्भण तिथि कु रोकड़ बही के संवरण शेष की स्थिति :- .....

भाग-I

कंडिका सं०-2 .....

कंडिका सं०-3 .....

भाग-II

सामान्य अभ्युक्तियाँ :- .....

मिलान एवं शुद्धिकर्ता का हस्ताक्षर

(.....)

.....  
अंकुषण निदेशालय  
झारखण्ड, राँची