



DISTRICT RURAL DEVELOPMENT AGENCY, PURI
PANCHAYATI RAJ & DRINKING WATER DEPARTMENT
GOVERNMENT OF ODISHA

DRDA, PURI
Harihar Chhaka
Kacheri Road, Puri-752001
☎: 06752-225441, 222136
✉: ori-dpuri@nic.in,
drdanuri@gmail.com

Letter No 3788 Dt 29/07/2019

EXPRESSION OF INTEREST FROM CHARTERED ACCOUNTANT FIRMS FOR STATUTORY AUDIT OF DRDA, PURI FOR THE FINANCIAL YEAR 2018-19

DRDA, Puri Invites Expression of Interest (EOI) from the C&AG Empanelled partnership Chartered accountant Firm for Statutory Audit of Accounts of DRDA, Puri for FY 2018-19. The Engagement of Chartered Accountant Firm will be through two Bid Systems i.e. Technical Bid and Financial Bid. The Firm who will be qualified in Technical Bid will go for the Financial Bid. EOI along with all the documents will be submitted by Interested Firm in speed post/Registered Post only to Project Director, DRDA, Puri. The CA firms are required to submit 2 envelopes one for Technical Bid(Cover-1) & one Financial Bid (Cover-2) in a single big envelop At the top of which in Bold Letter “**EXPRESSION OF INTEREST FOR ENGAGEMENT OF CHARTED ACCOUNTANT FIRM FOR STATUTORY AUDIT OF ACCOUNTS OF DRDA PURI FOR THE FY “2018-19”**” will be mentioned.

The Detail Term & Condition, formats to be filled along with Bid documents will be available in Puri District Website i.e. : www.puri.nic.in from 30.7.19 to 13.8.19.

- Last date for receipt submission of Bid paper Dt. 13.8.19 up to 1 pm through Speed/Registered Post only.
- Opening of Technical Bid paper: Dt: 13.8.19 at 3.00 PM in the office chamber of PD, DRDA, Puri.
- Cost of EMD: Rs.5,000/- (Rupees Five Thousand) only in favour of “**Project Director, DRDA Puri**” in shape of Demand Draft from any Scheduled Bank Payable at Puri.
- The details of the Eligibility criteria & formats to be filled are annexed with the EOI.


29/7/19
Project Director
DRDA, Puri



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OPENING OF BIDS

Entire Bid process will be two tier systems as follows:-

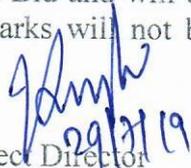
- Tier-1-Technical Evaluation (carry 100 marks)
- Tier-2-Financial Evaluation (Only firm Scores more than 70 Marks in Technical Bid)

Tier-1

TECHNICAL BID SCORE:-

1. Experience in doing Audit of Accounts of Different DRDA,ORMAS,SIRD,OLM) and Other Govt. Agencies (Maximum-15 Marks)
1 Years of Experience: - 05 Marks
2 Years of Experience: - 10 Marks
3 Years of Experience: - 15 Marks
2. No. Of years of Firm's existence & Date of establishment: (Maximum-20 Marks)
More than 10 years of existence after partnership: 20 marks
7yearsof partnership: 10 marks
5yearsof partnership: 5marks
3. Numbers of Professional CA Partners- (Maximum-20 Marks)
2 Partners only: - 05 Marks
02-05 Partners: - 10 Marks
More than 05 Partners: - 20 Marks
4. Qualified Audit Staff (CA-Inter)- (Maximum-15 Marks)
Staffs more than 2 only: - 05 Marks
Staffs more than 5 only: - 10 Marks
Staffs: more than 10 only -15 Marks
5. Turnover of the Firm: - (Maximum-15 Marks)
Rs. 25 Lakh: - 05 Marks
Rs. 25-50 Lakhs: - 10 Marks
More than Rs. 50 Lakhs: - 15 Marks
6. Firm based within District: - (Maximum-15 marks)
(Head office or Branch Office should be there in the district)
Head office at Puri District: - 15 Marks
Branch Office at Puri: - 10 Marks
H.O/B.O outside Puri District: - No Marks

A firm is required to score 70 Marks to get qualified with Technical Bid and will be eligible for participating in the Financial Bid. Firms scoring below 70 Marks will not be eligible to participate in Financial Bidding Process.


29/07/19
Project Director
DRDA, Puri



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• **Job Chart of the Chartered Accountant :**

- a) The CA firm will to the audit of the schemes attached at Annexure-A
- b) The CA firm members shall visit the Institutions under audit at least visit the DRDA PURI at least four times in a month during the audit period.
- c) 100% verification of entries of all vouchers including heads of accounts and Public Distribution System accounts.
- d) Verification of all carry forward balances including cash books for all money parked in different banks/post offices/financial institutions.
- e) Analysis of all cases under the following accounts with due reasonable reporting and includes their comments in their report. Besides, they will prepare separate schedules for all those accounts and append to the monthly and final accounts as follows:
 - i) Unadjusted advances account with list of persons against whom such advance is outstanding – Advance Register
 - ii) Cash payment accounts made to the labourers – Payment Register
 - iii) List of work executed – Works Register
 - iv) List of assets created & maintained – Asset Register
 - v) List of incomplete works account
 - vi) Investment of surplus funds account
 - vii) List of Muster Rolls issued – Muster Roll Issue Register
- f) Conduct of all Bank reconciliation along with compilation of bank ledger, cheque issue & receipt register and its certifications.
- g) The CA firm should give their views and suggestions on correctness of maintenance of cash books and other financial documents pertaining to the DRDA, to Project Director They have to certify the correctness of accounts subject to their comments, if any, at the end of each month in appropriate format.

• **Financial Statements:**

The following financial statements and relevant schedules showing the consolidation of all the programmes/ schemes shall be submitted:

- a. Audit Opinion.
- b. Balance sheet showing accumulated funds of the scheme, Assets and liabilities of the scheme, if any at the end 31st March of concerned financial year.
- c. Income & Expenditure account at the end of 31st March of concerned financial year.
- d. Receipt and Payment Account account at the end of 31st March of concerned financial year.
- e. Other Schedules to the Balance sheet as appropriate, but which shall include:



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- i. Statement of Fixed Assets in the form of a Schedule
 - ii. Schedule of Loans and Advances (Age-wise analysis)
 - i. Schedule of all Cash & Bank Balances (supported by bank reconciliation statements)
 - iv. Scheme wise statement of expenditure
- f. Notes on Accounts showing the accounting policies followed in the preparation of accounts in the individual implementing agencies and State Society and any other significant observation of the auditor.
- g. Auditor shall have to specify the significant observations, including internal control.
- h. Weaknesses for each program and also specify the institution to which these relate to enable/ facilitate appropriate follow up action.
- i. Representation by Management:** The management should sign the financial statements and provide a written acknowledgement of its responsibility for the preparation and fair presentation of the financial statements and an assertion that the project funds have been expended in accordance with the intended purposes as reflected in the financial statements.

In addition to the audit reports, the auditor will prepare a “**Management Letter**”, in which the auditor should summarise the observation on the internal control issues (other than those which materially affect his opinion on the financial statements) as under:

- i. Give comments and observations on the accounting records, systems and internal controls that were examined during the course of the audit;
- ii. Identify specific deficiencies and area of weakness in the system and internal controls and make recommendations for their improvement;
- iii. Report on the level of compliance with the financial internal control.
- iv. Report procurements which have not been carried out as per the procurement manual/ guidelines of the state for the individual schemes.
- v. Communicate matters that have come to the attention during the audit which might have significant impact on the implementation of the scheme; and
- vi. Bring to Agency’s attention any other matter that the auditor considers pertinent.

● **Reporting and Timing:**

The final Audit Report should be submitted within 45 days from the date of getting audit assignment to the DRDA Puri and the DRDA Puri should then promptly forward **03 copies (Spiral Bound) and also soft copy in MS Excel / MS Word and Scanned (Both) is also to be submitted in mail or CD** of the audited financial statements and audit report along with the **Final Utilisation Certificates** signed by the Project Director



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and Auditor both, to GoO/GoI/C&AG with their comments, if any.

• **Additional Instructions to Auditors:**

- a. Audit for the financial year will include all the components and schemes.
- b. An Audit Team will be constituted and deployed consisting at least 05 Audit Staff under guidance of an Audit Manger being a qualified C.A.
- c. The auditor will specifically mention in the audit report about the coverage of audit (SHOULD MENTION THAT AUDIT OF ALL THE IMPLEMENTING AGENCIES HAS BEEN COMPLETED BY HIM) on these components and also will ensure that all releases and expenditures are duly and separately reflected in each program's financial statements.
- d. The auditor appointed shall be required to issue separate Audit Report for each implementing agency individually and prepare a Consolidated Report for the DRDA.
- e. An undertaking to the effect that neither any person of the firm/partner is related to any employee of the DRDA nor have any interest in their activities must be submitted.

• **Re-appointment of Auditor:**

As the auditor once appointed can continue for three years term i.e. 2018-19,2019-20,2020-21, subject to the satisfactory performance & if DRDA wishes to re-appoint the same auditor, after obtaining the consent of the auditor and confirming that the said firm is in the panel of C&AG and eligible for conducting major PSU audits for the year for which firm is being re-appointed. Further, any comments/remarks/observation of the Ministry in this regard shall have to be considered while re-appointing the same auditor. But the same firm can't be engaged for consecutive second term (i.e., beyond 03 years).

SCOPE OF AUDIT

- a. Checking of cash, bank, and journal transactions to ensure
 - i. Transactions are recorded in principles of commercial accounting and are booked to proper accounting heads.
 - ii. Transactions are undertaken on the basis of proper authority and delegation of powers .
 - iii. Transactions are supported by proper supporting documents/bills & vouchers .
 - iv. Propriety of transactions.
 - v. Advances are classified separately and are adjusted promptly.
- a. Checking the maintenance of Books of accounts and records.
- b. Preparing and checking of the bank reconciliation statements w.r.t. Cash Book on monthly basis.
- c. Checking of investments made by authority from time to time and also to ensure that all fixed deposits are maintained fund wise and bank wise.
- d. Checking of component wise, category wise and account-head wise expenditures.
- e. Checking of various contracts awarded under each project.
- f. Checking of running bills raised for payment under each project.
- g. Checking of various statutory compliances Like TDS etc.
- h. Ensuring adherence of accounting and auditing standards and advising the Management on framing of proper accounting policies required for proper maintenance of books of accounts as required by various authorities.
- i. Assisting in preparation of Receipts and payments accounts, Income and expenditure account and Balance Sheet including all schedules to final accounts and notes to accounts.
- j. To ensure that funds are used with due regard to economy, efficiency and for the purpose they were provided.
- k. To check whether there exists proper linkage between subsidiary records, accounting records and financial reports generated.
- l. Filing of TDS returns in a regular basis .
- m. Generating the TDS Certificates from the Income Tax web site for onward distribution .



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Tier-2

FINANCIAL BID SCORE:-

The firm who quote more than **Rs.50, 000/-** (Rupees Fifty Thousand) only will not be taken into consideration. Again the TA, DA is as per the Government circular number 9588/PR, Dated 19/06/2014.

FINANCIAL SCORING

- The Bidder should pass in all Items of "Eligibility Criteria". Eligible Firm will go to the next stage that is to the technical Bid of tender. If the Firm will qualify in the technical Bid will go for the Financial Bid.
- If the L-1 score holder will not confirm and submit the acceptance letter within a week from date of issue of engagement order, the tender order will be given to the L-2 Firm and subsequent. If any case more than one Firm will come under L-1 Category than committee has all the rights to Finalise among the CA Firms through Lottery.
- DRDA, Puri reserves the right of negotiation with eligible Bidder before Finalization of the Bid Contract.
- DRDA, Puri reserves the right to accept or reject any or all Bid in total or in parts or to split the work among more than one Bidder without assigning any reason thereof.

PAYMENT TERMS

- The payment against the service provided by the Firm is subject to following term and condition:-
- The price quoted by the Firm should be valid for the entire contract period. Payment shall be made after successful completion of the entire contract work. No price variation would be allowed during contract period.
- GST as applicable will be paid at prescribed rate.
- TDS will be deducted as per the Income Tax Act/Rule.
- If the Firm will not provide satisfactory performance to DRDA, Puri and will not comply the objection /words of DRDA within its stipulated time period then the EMD will not be refunded and also the financial claims will be forfeited. Further they will not be allowed to participate in any of the future assignment of the Agency.
- CA Firm must accomplish the complete Assigned works and will submit Audit Reports within 45 days of date of Engagement.


Project Director
DRDA, Puri

Letter of Transmittal

To,

The Project Director,
District Rural Development Agency, Puri.

Dear Sir,

We, the undersigned, offer to provide the audit services for _____ in accordance with your Request for Proposal dated _____. We are hereby submitting our Proposal, having details about the firm and proposed audit fees.

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.

The Fees quoted by us is valid till one year from the date of submission of the proposal. We confirm that this proposal will remain binding upon us and may be accepted by you at any time before the expiry date.

Prices have been arrived independently without consultation, communication, agreement or understanding (for the purpose of restricting competition) with any competitor.

We agree to bear all costs incurred by us in connection with the preparation and submission of the proposal and to bear any further pre-contract costs.

We understand that the DRDA Puri is not bound to accept the lowest or any proposal or to give any reason for award, or for the rejection of any proposal.

I confirm that I have authority of _____ to submit the proposal and to negotiate on its behalf.

Yours faithfully,

()

FORM FOR TECHNICAL PROPOSAL

| Sl. No. | PARTICULARS | Supporting Documents (self attested) required to be submitted along with this form |
|-----------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------|
| 1 | Details of the CA Firm | |
| 1.1 | Name of the Firm | |
| 1.2 | Contact Details of the Firm | |
| 1.3 | Address of the Head Office(Attach Proof) | |
| 1.4 | Phone No. Mobile No. Of Contact Person: | |
| 1.5 | Fax No. | |
| 1.6 | Branch Offices: 1. 2. 3. (Attach separate sheet if necessary. Particulars of each branch including contact details to be given) | (Attach copy ICAI certification) |
| 2 | i. Date of establishment of the firm ii. Date since H.O. & B.O. are functioning at the existing Station. | (Attach copy ICAI certification) |
| 3 | Firm's Income Tax PAN No. | (Attach copy of PAN card) |
| 4 | Firm's Service Tax Registration No. | (Attach copy of Registration) |
| 5 | Firm's Registration No. With ICAI | |
| 6 | C&AG empanelment No. | (Attach proof of empanelment with C&AG for the year) |
| 7 | No. Of years of Firm's existence & Date of establishment | (Attach copy of Certificate issued by ICAI) |
| 8 | Turnover of the Firm for the last three years (in Rs.) 2017-18: 2016-17: 2015-16: | (Attach a copy of Balance Sheet and Profit & Loss Account of last three years duly certified/audited) |
| 9 | Audit Experience of the Firm | |
| 9.1 | Number of Assignments in Commercial/ Statutory Audits | i. Attach copy of the Offer letter for each assignment. ii. Relevant evidences to be given of the turnover and fee. |
| 9.2 | Number of Assignments of auditing PSUs, Govt. Undertakings, Govt. Managed schemes/ projects, Externally Aided Projects | |
| 10 | Profile of persons to be engaged in the work, both professional and support staff. | (CVs of the professional staff to be engaged in this assignment to be enclosed, duly signed by the authorised person of the firm.) |
| 11 | Details of Partners: | |
| 11.1 | No. Of Full Time Fellow Partners associated with the firm | |
| 11.2 | <ul style="list-style-type: none"> ▪ Name of each partner ▪ Date of joining the firm ▪ Membership No. ▪ Status – FCA/ACA ▪ Date of becoming FCA/ACA | Attach self attested copy of Certificate issued by ICAI |

| | | |
|-----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------|
| | <ul style="list-style-type: none"> ▪ Highest qualification ▪ Experience (in years) ▪ Type of Engagement (Part Time/ Full Time) ▪ Contact Details (Correspondence Address, e-mail, mobile no.) | |
| 12 | Details of Audit Staff: | |
| 12.1 | No. Of Audit Staff engaged by the firm | |
| 12.2 | <ul style="list-style-type: none"> ▪ Name of Audit Manager ▪ Name of each Audit Staff ▪ Date of joining the firm ▪ Highest qualification ▪ Experience (in years) ▪ Contact Details | Attach self attested copy to the effect. |

Seal & Signature of Partner
Membership No.

**Detail of CA Firm Experience of Similar Service during the last one year along with
DRDA,ORMAS,SIRD,OLM) and Other Govt. Agencies**

| SL NO. | Name of the Assignment (start date/End date) | Name of the Client/Organisation | Nature of Assignment(Please Specify the Work involved as detailed in scope of work) | Detail of the Supporting Documents provided |
|--------|----------------------------------------------|---------------------------------|-------------------------------------------------------------------------------------|---------------------------------------------|
| 1 | | | | |
| 2 | | | | |
| 3 | | | | |
| 4 | | | | |
| 5 | | | | |
| 6 | | | | |
| 7 | | | | |
| 8 | | | | |

FORM FOR FINANCIAL PROPOSAL
FINANCIAL BID
(To be filled by Bidder)
PRICE QUOTATION FORMAT

NAME OF THE FIRM: _____

| Sl No. | Name of the Work: Maintenance, Verification & Rationalization of GP account. | Price Quoted (in Rs.) |
|--------|------------------------------------------------------------------------------|-----------------------|
| 1 | STATUTORY AUDIT OF DRDA, PURI FOR THE FINANCIAL YEAR 2018-19 | |

(Rupees)

*The total audit fee is inclusive of all statutory taxes & expenses

Seal & Signature of Partner
Membership No.

| DISTRICT RURAL DEVELOPMENT AGENCY : PURI | |
|-------------------------------------------------|---------------------------------|
| SI No. | SCHEME for Audit 2018-19 |
| 1 | AMA GAON AMA VIKASH |
| 2 | B.G.J.Y |
| 3 | B. LABOUR/C.LABOUR/ B.SHRA MIK |
| 4 | B.S.V.Y |
| 5 | CALAMITY R. FUND |
| 6 | DRDA ADMN |
| 7 | G.G.Y (N) |
| 8 | PMAY(G) |
| 9 | A.W.C Building |
| 10 | MASTYAJIBI BASAGRUHA YOJANA |
| 11 | MG NREGS |
| 12 | MO KUDIA(Biju Pacca Ghara) |
| 13 | NSPGY |
| 14 | MLA LAD |
| 15 | MP LAD |
| 16 | RGPSA |
| 17 | RTI ACT |
| 18 | S.G.S.Y |
| 19 | SP. DEV. FUND |
| 20 | SPL. PROBLEM FUND |
| 21 | PRI Training - SIRD |
| 22 | BIJU YUBA S. YOJANA |
| 23 | THRESHING FLOOR |
| 24 | MISC A/c |