

Notice for Inviting EOI  
**from Chartered Accountants Firms**  
for Conducting Statutory Audit of  
**DRDA, Khordha**

FINANCIAL YEAR -2020-21

**DISTRICT RURAL DEVELOPMENT AGENCY: KHORDHA.**

**EXPRESSION OF INTEREST FOR ENGAGEMENT OF CHARTERED  
ACCOUNTANT FIRMS FOR MAINTENANCE & AUDIT OF ACCOUNTS OF  
DRDA, KHORDHA FOR THE FINANCIAL YEAR 2020-21**

Sealed quotations are invited from the Chartered Accountant Firms out of the empanelled list of C & AG for the year 2020-21 for maintenance & Audit of Accounts of DRDA, Khordha for the financial year 2020-21. The engagement of Chartered Accountants Firms shall be made through two Bid systems i.e (Technical & Financial) separately. The Technical qualified Chartered Accountant Firms only can participate in Financial Bid.

- 1). Last date of receipt of Tender paper: - 15<sup>th</sup> July, 2021 up to 1.00 P.M.
- 2). Opening of Tender paper: - 15<sup>th</sup> July, 2021 at 3.00 P.M.

Detailed terms & conditions along with Tender paper will be available in DRDA, Khordha up to 14.7.2021 during working hours.

Project Director,  
DRDA, Khordha

**DISTRICT RURAL DEVELOPMENT AGENCY( DRDA), KHORDHA** having 10 nos. of Block, 190 GPs, and Line Departments working for different Central Govt & State Govt programmes like MGNREGAS, PMAY,AWC,MISSION SAKTI GRUHA, Biju, Pucca Ghar, BGJY,BSVY, CMRF,AGAV, State & Central Finance commission Award etc.

**DRDA, KHORDHA** invites offers in **TWO PARTS** (Technical and Financial) from interested Chartered Accountant Firms meeting all the pre-qualification criteria as mentioned in **Para 6**. The Chartered Accountant Firms should submit their offer in the **prescribed format (Annexure / Sub- Annexure)** of this tender.

## **1. SCOPE OF WORK**

- A. Conducting audit of books of accounts and ancillary records and submit report on yearly basis on various schemes and programmes.**

### **Detailed activities of the services mentioned in Scope of Work are as follows:-**

- a) Audit of vouchers, bills and books of accounts.
- b) Verification of the correctness of Trial Balance and compiling the grouping statements and Schedules to the Annual Financial Statement also Receipt & Payment, Income & Expenditure and Balance Sheet
- c) Preparation of Bank reconciliation statements
- d) Verification of Fixed Asset Register (stock & store)
- e) Audit the procurement / tendering process of fixed assets, consumables, stationery etc
- f) Compliance of Statutory obligations
- g) Checking of Grants received and its utilization as per the terms of the grant.
- h) Verify the Advances payment and its settlement
- i) Tours and travel – adherence to OGFR travelling Rules.
- j) Providing suggestion of improvement of the existing system of internal control.
- k) Any other segment, besides above as advised by authority of DRDA, Khordha.

## **2. TIME PERIOD OF ENGAGEMENT:**

The selected Chartered Accountant firm will be required to provide the above mentioned services initially for one Accounting Year i.e. 2020-21 which may be renewed for another two years on satisfactory completion of assigned work, Notwithstanding anything contained herein above, the Agency, however, reserves the right to discontinue the services of the Chartered Accountant Firm at any time during the period by serving one week notice.

### **TIME SCHEDULE:**

The selected firm should submit the audit report for the Financial Year 2020-21 within 40 days from the date of agreement.

### **REPORTING**

The firms will submit its report to the Project Director, DRDA, Khordha.

## **GENERAL**

The firm will be given access to all information relevant for the purpose of conducting the audit. This would normally include all documents, correspondence, and other information associated with DRDA, Khordha. In addition to the audit report and the annual financial statement the firm should submit audit observation.

### **3. PRE-QUALIFICATION CRITERIA OF THE CA FIRM**

A) The bids of only those firms will be considered, which satisfy the following eligibility criteria:

The Chartered Accountant Firm should:

- registered with The Institute of Chartered Accountants of India (ICAI) and have Income Tax Permanent Account Number (PAN) and Service Tax Registration.
- based at Odisha and empanelled as per latest order of Comptroller and Auditor General of India (C&AG)
- have minimum 10 years of existing after its registration.
- have at least 10 External Audit experience in any DRDAs of the state under PR &DW Department Govt of Odisha.
- Last three years average annual turnover should not be less than 30.00 lakhs.
- have at least 5 Partners.
- have minimum 10 Nos other Audit staff in addition to the Partners.
- not have been blacklisted by any govt or any other organisation. Authorised Signatory (s) of the firm to submit an undertaking to this effect.
- submit relevant documents duly attested by the authorised signatory in support of the eligibility criteria given above.

B) -The audit team for conduct of audit at DRDA must comprise of one Audit Manager and two Audit staff.

-The audit manager must be a CA qualified at least 3 years of post qualification experience.

-The Audit staffs must have 3 years of audit experience in similar nature of work

### **4. PAYMENT TERMS**

**The payment against the services provided by the firm is subject to the following terms and conditions:**

- a. The price quoted by the Firm, should be valid for the entire contract period. Payment shall be made at agreed rates . No price variation would be allowed during the contract period.

- b. Service taxes will be paid at prescribed rate
- c. TDS will be deducted as per Income Tax Act/Rule

## 5. **AUDIT FEE**

The Minimum Price for auditing the accounts of DRDA Khordha per year is Rs 30000/-. Firms may quote the rate basing on their expenses to be incurred in the audit period. The CA firm quoting least cost will be considered for selection.

## 6. **SUBMISSION OF EOI**

- i) **ANNEXURE – A** duly filled Prequalification-cum-Technical Bid along with all supporting documents duly signed with Seal of the authorized Partner of the Firm should be submitted in one sealed envelope superscribed as – „PRE-QUALIFICATION AND TECHNICAL BID”.
- ii) **ANNEXURE – B** duly filled Financial Bid should be submitted in a separate sealed cover superscribed as “FINANCIAL BID”
- iii) The above two envelopes containing Annexure-A and Annexure-B should be placed in One Covering Envelope and sealed superscribed as “**EXPRESSION OF INTEREST FOR HIRING OF CHARTERED ACCOUNTANT FIRM**”
- iv) The technical bid should not contain any indication of price offered; else the entire bid will be rejected.
- v) The tender should reach the following address latest by 1.00 P.M. of 15.07.2021 Project Director, Khordha, Odisha
- vi) Date & time of opening of bid is 15.07 2021 at 3.00 PM. The interested bidders are requested to remain present at the time of opening of bid.
- vii) The authority reserves the right to accept or reject any or all the offers received or cancel the bidding process at any stage prior to award of contract and without assigning any reason thereof.

## 7. **EVALUATION OF TECHNICAL BIDS**

- (I) Technical and Financial bids as above received by DRDA, Khordha and those meeting the prequalification criteria, would be taken up for detailed evaluation as per the technical evaluation criteria, described in Para 6.1 below. The pre-qualified bidders' criteria would be evaluated and assigned marks against the maximum score of **50 marks**.
- (II) After the Technical scores are assigned as per 6.1, the financial bid will be opened at the presence of the representative from the firm.
- (III) After assigning the Technical score as per Para 6.1 and opening of Financial bid the CA firm quoting least cost will be considered for selection.

**ANNEXURE – A**

**PRE-QUALIFICATION-CUM-TECHNICAL BID**

**[TO BE FILLED IN BY BIDDER AND ENCLOSE SUPPORTINGS AS INDICATED]**

Sl. No.	Particulars	Firm's Strength and Capacity	
1.	Chartered Accountant Firm	Name & Address of the Firm	
		Name and address of the Authorized Partner (s)	
		Telephone STD Code	
		Mobile No (s):	
		e-Mail ID:	
		<b>(Submit copy of supporting document regarding address)</b>	
2.	<b>Prequalification criterion</b>	Mention Registration Number and Date of Registration	
a)	The CA Firm should be registered with the Institute of Chartered Accountants of India (ICAI) for minimum 10 years and must possess permanent account number (PAN) under Income Tax and registration number under GST	<b>(Submit copies of the registration certificates)</b>	
		PAN NO of the CA Firm <b>(Submit copy)</b>	
		GST Registration No. <b>(Submit copy)</b>	
b)	The CA Firm should be empanelled with Comptroller and Auditor General of India (C&AG)	Empanelment Number <b>(Submit copy of evidence)</b>	

c)	Average Gross Professional Fees received / earned by the CA Firm for the last 3 (three) years i.e. (2017-18, 2018-19 & 2019-20) ending on 31st March, 2020.	<p><b>Average Gross Professional Fees received / earned</b></p> <p>Rs (in figure)  .....  .....</p> <p>Rs. (in words)  .....  .....</p> <p><b>Provide copies of the Audited Financial Statements for all the 3 (Three) years along with evidence as per <u>SUB-ANNEXURE -A1</u></b></p>
d	The Firm should have at least 10 (ten) year experience in providing services of External Auditing of similar kind in any DRDAs of ODISHA,	<p>No. of DRDAs where similar services were provided in the last 10 years</p> <p>Nos. (in figure)  .....  .....</p> <p>Nos. (in words)  .....  .....</p> <p>Details to be provided as per <b><u>SUB-ANNEXURE A-2.</u></b></p> <p><b>(Attach copy of Works Orders as evidence)</b></p>

e	CA Firm should have minimum 5 (five) Partners	<p><b><u>Partners</u></b> :-</p> <p>Nos. (in figure)  .....</p> <p>Nos. (in words)  .....</p> <p><b>Submit the details of the Chief Functionaries of the CA firm as provided in SUB-ANNEXURE – A3</b></p>
f.	CA Firm should have minimum 10 Numbers of other staff on payroll of Firm	<p>No. of other staff performing audit/accounting work (in figs and words) (CV should be attached)</p> <p>.....</p>

**Certified that the above particulars are correct. In the event of any information found to be incorrect, be it at any time, DRDA, Khordha is at liberty to reject the proposal/work awarded to this CA Firm.**

Date:

Signature:

Name and Designation with Office Seal

**SUB-ANNEXURE: A1**

Details of CA Firm's Professional Income  
[Gross Professional Fees received/ earned]

**Rs in Lakh**

Particular	Financial Year 2017-18	Financial Year 2018-19	Financial Year 2019-20	Average Annual
<b>Gross Professional Fees received/ earned *</b>				

\* Furnish the Audited Accounts of the Firm and copy of the Acknowledgement of Annual Income Tax Return for all the 3 (three) years

Signature:

Date:

Name and Designation with Office Seal

**SUB-ANNEXURE: A2**

Details of CA Firm's Experience of providing External auditing in DRDAs.in last 10 years

Sl. No.	Name of the Assignment	Name of the DRDAs	Nature of the Assignments as per the scope of work of this tender	Nature of the Supporting Documents provided
1.				
2.				
3.				
4.				
5.				
6.				

**Furnish the copy of the documentary evidence in support of the Information provided above.**  
Please attach additional sheets, if required.

Signature:

Date:

Name and Designation and Office Seal.

**SUB-ANNEXURE A-3**  
**Details of CA Firm's Partners**

Sl. No.	Name of the Member	Designation	Membership No.	Status(FCA/ACA)
1.				
2.				
3.				
4.				
5.				

Furnish the copy of the documentary evidence in support of the information provided above.

Signature:

Date:

Name and Designation and Office Seal

**ANNEXURE-B**

**FINANCIAL BID\***

**(To be filled in by bidder)**

**PRICE QUOTATION FORMAT**

**NAME OF THE FIRM :** \_\_\_\_\_

<b>SI No</b>	<b>Name of the Work</b>	<b>Total</b>
01	Statutory Audit fees	

(Rupees

Only)

\* [The above quoted fee is inclusive of Professional Fee, Manpower, Travelling and /lodging, Food etc]

**We agree to all the tender conditions and payment terms and the rates quoted above by the Firm will not change during the contract period.**

Signature of the Firm

Date

Place

