



Government of Jammu & Kashmir
Office Of The Deputy Commissioner Kishtwar

Mini Secretariat Complex, Kishtwar

Phone/Fax: **01995-261455/261466**, E-mail:-aodckishtwar1@gmail.com

REQUEST FOR PROPOSAL

RFP No. 01 of 2024 Date: 23.04.2024.

Office of the Deputy Commissioner under the administration of UT of J&K invites e-bids as to the **"Appointment/Empanelment of Chartered Accountant Firm/ Professional Organization for carrying out the Internal Audit of Macahil Mata Temple Annual Accounts UT of J&K for the Fiscal Year 2019-20 to 2023-24.**

Individual firms or Partnership Firms as legal entity with past experience and membership of individual or Certificate of Practice from reputed Professional Organization and Institute of Chartered Accountants of India (ICAI) shall be eligible.

Interested bidders may obtain further information from the Office of Deputy Commissioner Kishtwar-182204 UT of J&K.

The gist of work and timeline for the Bid process is as under:

RFP Document No:	RFP 01 OF 2024 Dated: 23/04/2024
Department Name:	OFFICE OF DEPUTY COMMISSIONER KISHTWAR UT of J&K
RFP Description:	"Appointment/Empanelment of Charter Accountant Firm/ Professional Organization for carrying out the Internal Audit of Machail Mata Temple UT of J&K. Annual Accounts for the Fiscal Year 2019-20 to 2023-24.
RFP Bid Validity:	60 Days
Eligibility & Technical Criteria:	As per RFP document.
Bid Document availability:	RFP Document can be downloaded from GeM Portal as on 23.04.2024 Time 1030 Hrs to 03.05.2024 Time 1200 Hrs
Date of start of Bid submission and Last date for submission of Bid through e Portal.	As on 23.04.2024 Time 1030 Hrs to 03.05.2024 Time 1200 Hrs
Last Date & Time for receipt of Bid:	As on 03.05.2024 upto 1400 Hrs
Date & Time of Opening of Technical Bids:	As on 23.04.2024 upto 14:30 hrs
Place of submission of Bids:	GeM Portal
Place of Opening of Bids:	At DC Office through GeM Portal
Contact Details of Issuing	Accounts Officer to Deputy Commissioner Kishtwar –

Authority:	182204. Mail:kotwallove4@gmail.com Mb. 7006921704,
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The bids must be submitted at GeM portal. The Technical Bid will be opened online in the office chamber of Accounts Officer DC office in the presence of the bidders' or representatives who may choose to attend on the specified date and time.

No further discussion/ interface will be granted to bidders whose bids have been disqualified and this office reserves the right to accept or reject in part or full any or all the offers of bidder without assigning any reason whatsoever.

Sd/-
Satender Singh, JKAS
Accounts officer, DC Office,
Kishtwar



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ENGAGEMENT/EMPANELMENT OF VALUER
FOR
CARRYING OUT VALUATION OF CLASS OF ASSETS OTHER THAN SECURIT

INSTRUCTION TO BIDDERS

GENERAL

Office of the Deputy Commissioner working under the administration of UT of J&K.

OBJECTIVE

DC Office Kishtwar intends to Tender Bids and engage the services of a reputed firm/ professional organization to carry out the **Internal Audit of Machail Mata Temple Annual Accounts UT of J&K for the Fiscal Year 2019-20 to 2023-24**, as per Generally Accepted Accounting Principles (GAAP) and established standard and prevailing market rates.

SCOPE OF WORK

The Firms/ professional Organization to be engaged will perform all studies and analysis, undertake field service/investigations if required, and prepare necessary documents/Audit reports to achieve satisfactorily. The activities shall be carried out in due consultation with the office of Accounts Officer DC office **Kishtwar** who shall act as the Liasoning/Nodal officers for facilitating the assignment in accordance with the foregoing requirements, the Scope/ Terms of Reference.

ELIGIBILITY CRITERIA:

Individual firms or Partnership Firms as legal entity with past experience and membership of individual or Certificate of Practice from reputed Professional Organization and Institute of Chartered Accountants of India (ICAI) shall be eligible.

Other Terms of Appointment

Confidentiality and Non-Disclosure:

The engaged firm shall maintain the confidentiality of the work being undertaken and shall not disclose any information to any other person other than the Authorized person at DC Office;

The Firm shall ensure that the employees of his organization shall follow the policy of confidentiality and non-disclosure of information.

The appointed bidder shall not sub-contract the work to any other firm or organization but shall carry out the work itself;
Consortium bids will not be allowed;

The appointed bidder shall commence the internal Audit work after the appointment procedure is completed by the Accounts Officer DC Office Kishtwar.

The bidder shall provide the undertakings that it is not blacklisted and no investigation is pending in any forum or no litigations is pending against the firm in any court of law or quasi-judicial body for non-performance of contract satisfactory.

Submission of Internal Audit Report

The appointed bidder shall Collect information and conduct due diligence of records and **finalize the methodology before the start of work.**

Provide sufficient information to permit those who read and rely on the report to fully understand the data, reasoning, analysis and conclusions under lying findings, opinions and conclusions.

Completely and understandably set forth the Audit report in a manner, which will be comprehensive, accurate, and not in any manner misleading.

The appointed bidder will be responsible for generating a draft audit report and making detailed presentations on the subject matter as may be required. Post presentation or clarification if required shall also be provided. The final deliverable Report shall be a Final Audit Report, incorporating the change/modifications.

The bidder is not required to give any legal opinion and therefore there is no need for them to consult any legal advisor.

DELIVERABLES AND TIMELINES:

The date of the Letter of Award (LoA) to be issued by the DC Office Kishtwar .The Bidder shall be required to adhere to timelines and deliverables as per the following schedule:

Activity	Timeline
Submission of the draft Audit report	Within 20 days of the issue of LoA
Submission of final valuation report(3HardCopies)	Within 30 Days of the issue of LoA

PRICE BASIS AND PAYMENTS

The rates Quoted by the bidder shall be as per Annexure-II **inclusive of GST and other charges if any** to carry out the entire work and complete the assignment as per Scope of Work. The price basis shall be firm, with no escalation provision whatsoever.

The scope of work shall also include any services, which are required for completion of the assignment but are not specifically mentioned in the Terms of Reference, in order to ensure completeness of deliverables.

TEAM COMPOSITION AND TEAM MEMBERS

The bidder shall provide details of the number of people in the team, the team composition and detailed (Curriculum Vitae) CVs of the identified team members to be deployed for the assignment.

SUBMISSION OF BID

Bids are to be submitted through GeM Portal **on or before 06 .05.2024 upto at 1400hrs**

BID OPENING AND EVALUATION OF PROPOSALS

The bids will be opened online at DC Office Kishtwar .The "Technical Bid" will be opened online on **06.05.2024 at 1400 hrs** in Office of Accounts Officer in the presence of the authorized representatives of the agencies, who wish to be present.

The assignment will be awarded to the technically qualified bidder who has quoted the lowest price bid, in Indian rupees, without condition(s) or alternate price bid.

Revised Financial Bids (RFBs) would be invited from the bidders who have quoted the L-1 price with a condition that the **Revised Financial Bids shall not be more than the already quoted L-1 price**. RFBs would be evaluated by the committee and the bidder quoting the lowest RFB would be recommended for awarding the assignment provided; the lowest RFB is not more than the already quoted L-1 price.

In case of more than one party at the lowest RFB again or no party quoting RFB or in any other circumstances, DC Office Kishtwar shall have the right to award the assignment to any bidder (at the price which is lower of the earlier L-1 price quoted by the bidders and /or L-1 price quoted by the bidders in RFB) at its own discretion, which shall be binding on the bidders. The bidders eligible for RFB shall submit an undertaking to this effect alongwith the RFB.

The "FINANCIAL PROPOSAL" shall be submitted through GeM Portal.

The bid is to be submitted in the following manner:

FINANCIAL PROPOSAL should contain the detailed price offer for the Audit services along with the following.

Acceptance of the terms and conditions mentioned in this document without any alterations/ modifications. Acceptance of the scope of work without any alterations/modifications.

Declaration of no conflict of interest as per attached format.

Undertaking declaring that it is not blacklisted, no investigation is pending and no court case is pending against it; GST and PAN registration number and Registration Number/LLP Number of partnership Entity under relevant act.

Certificate of Registration as legal entity.

Authorization Letter in favor of the authorized signatory as per Performa, along with personal details, address for correspondence, email and telephone number.

All important information such as Registration and firm details, work order details and list of Audit done in past shall be submitted as per annexure enclosed. The annual turn over details along with Audited Balance sheets for the last three financial year shall be submitted. And proof for having received minimum Rs. 1.00 lakhs in a single year during last three financial year towards professional fee also shall be submitted.

Each of the above Forms and also other documents to be submitted through the GeM Portal as per the bidding documents are to be duly signed on each page and stamped as required by the authorized representative of the bidder

TERMS OF PAYMENT

All payments would be claimed by the Auditor from Macahil Mata Accounts on being due, and would be accepted for payment by Competent Authority in DC Office Kishtwar, based on the satisfactory progress and quality of the work in its sole discretion. The payment to the Auditor under the contract shall be released after achieving the milestones as per the following terms:

Sr. No.	Milestone	Payment
1.	Advance Payment	NIL
2.	On submission of draft Audit Report	50% of lumpsum fee Value
3.	On acceptance of Final Audi Report by the Management Machail Mata.	50% of lumpsum fee Value

**The Audit Firm shall provide the Bank Guarantee (BG) for amount equal to 3% of Contract after LOA. The BG shall be an unconditional and irrevocable bank guarantee issued by a Scheduled Commercial Bank. The BG shall be returned upon acceptance of Final Audit Report by DC Office Kishtwar.*

TAXES AND DUTIES

DC Office Kishtwar shall be entitled to deduct applicable tax (if any like income tax and GST) at source as per Indian Laws from all payments due to the Auditor under the contract.

As regards the Indian Income Tax, surcharges on Income Tax and any other Corporate tax, this office shall not bear any tax liability, whatsoever, irrespective of the mode of contracting. The Auditor shall be liable and responsible for payment of all such taxes if attracted under the provisions of the law.

OWNER'S RIGHT TO ACCEPT/REJECT THE PROPOSAL

DC Office Kishtwar reserves the right to accept or reject the proposal at any time prior to award of Contract, without any liability or any obligation to inform the bidder.

ACCEPTANCE BY THE VALUER

The successful bidder shall be awarded by sending a detailed Letter of Award (LOA) on line and return with acknowledgement for receipt of the detailed Letter of Award.

COMPENSATION FOR DELAY

In the event of the Agency failing to adhere to the deliverables& timelines DC Office may without prejudice to any other right or remedy available may recover damages for breach of contract as follows:

An amount of 1% of the total fee shall be deducted for each week of delayed submission of the report at each instance and the overall compensation for delay against delayed completion of work shall be limited to 5% of the total contract value.

Can repudiate the contract at the risk and cost of the Auditor. Liquidated damages, for the delay in services, can be recovered by the paying authorities of the owner, from the bill of services submitted by the Auditor or otherwise.

The decision in regard of this assignment shall be final and binding on all the parties. In the event of any question, dispute or difference arising out of this assignment, whether during the progress of the work or after its completion, abandonment or breach of contract, which cannot be settled by mutual negotiations then it will be referred to an Arbitrator to be appointed by DC Office. The arbitration shall be conducted in accordance with the provisions of Indian Arbitration and Conciliation Act 1996, the rules framed hereunder and any statutory modifications thereof. The award of the sole Arbitrator shall be final, conclusive and binding on both the parties. Not with standing anything any dispute between the parties, the contractor shall not be entitled to withhold, delay or defer his obligations under the contract and same shall be carried out strictly in accordance with the terms and conditions of contract.

AWARD CRITERIA

Accounts Officer DC Office will award the assignment to the successful Bidder, whose bid has been determined to be substantially responsive and has been determined as the lowest evaluated bid. DC Office shall be the sole judge in this regard and reserves the right to reject any bids without assigning any reason.

ANNEXURE-I

Financial Bid Proposal (to be submitted online)

S.NO	Particulars	Audit fee Payable/ Quoted in INR (Rs. Inclusive of GST)

(Signature of the authorized person with stamp)

ANNEXURE-II

DECLARATION FOR NO CONFLICT OF INTEREST

It is certified that as on date no conflict of interest exists, with any other organization, department or party (ies) with respect to the nature of work we (Auditor) are applying for and that during the assignment we will not undertake any assignment/work/job which may affect the interest of the client

Signature

Name

Designation

Stamp

Date

Place

ANNEXURE–III

AUTHORISATION LETTER
(ON THE LETTER HEAD OF THE ORGANIZATION/FIRM)

I _____ certify that I am _____ of the Organization,
organized under the laws of _____ and that _____
who signed the above Proposal is authorized to bind the organization by authority of its
governing body.

Signature:

Full Name:

Address:

(Company Seal)

ANNEXURE– IV

PROFORMA OF BANK GUARANTEE FOR ADVANCE PAYMENT

(TO BEST AMPED IN ACCORDANCE WITH STAMP ACT)
BE STAMPED

The non-judicial stamp paper should be in the name of issuing bank.

Ref:
Date:

Bank Guarantee:

Dear Sir,

In consideration of **M/S.....**(hereinafter referred as the **DC Office Kishtwar** which expression shall, unless repugnant to the context or meaning thereof, include its Successors, Administrators, and Assigns) having awarded to **M/S.....**(herein after referred to as the **Auditor** which expression shall unless repugnant to the context or meaning thereof, include its Successors, Administrators, Executors and Assigns), an assignment by issue of DC Office Kishtwar's **Letter of Award No.....Dated....**and the same having been unequivocally accepted by the **Auditor** , resulting in an **Assignment valued**for carrying out valuation of....(Project name (herein after called the 'Assignment')

We _____(Name of the Bank) having its Head Office at_____(herein after referred to as the Bank), which expression shall, unless repugnant to the context or meaning thereof, include its successors, administrators executors and assigns) do **hereby guarantee and undertake to pay the DC Office Kishtwar immediately on demand any or, all monies payable by the Auditor to the extent of as aforesaid at any time upto @ 10% contract Value without any demur, reservation, contest, recourse or protest and/or without any reference to the Auditor. Any such demand made by the DC Office the Bank shall be conclusive and binding not with standing any difference between the DC Office Kishtwar and the Auditor or any dispute pending before any Court, Tribunal, Arbitrator or any other authority.** We agree that the guarantee herein contained shall be irrevocable and shall continue to be enforceable till the C discharges his guarantee.

The DC Office Kishtwar shall have the fullest liberty without affecting in any way the liability of the Bank under this Guarantee, from time to time to vary the advance or extend the time for performance of the Assignment by the Auditor. The DC Office Kishtwar shall have the fullest liberty without affecting this guarantee, to postpone from time to time the exercise of any powers vested in the morof any right which they might have against the firm and to exercise the same at any time in any manner, and either to enforce for bear to enforce any convenience, contained or implied, in the Letter of Award issued by the DC Office Kishtwar to the Valuer any other course or remained your security available to the DC Office Kishtwar. The Bank shall not be relieved of its obligations under these present by any exercise by the DC Office Kishtwar of its liberty with reference to the matters aforesaid or any of the moray reason of any other act or for bearance or other acts of omission or commission on the part of the DC Office Kishtwar or any other indulgences own by the DC Office Kishtwar or by any other matter or thing whatsoever which under law would but fort his provision have the effect of relieving the Bank.

The Bank also agrees that the DC Office Kishtwar at its option shall be entitled to enforce this Guarantee against the Bank as a principal debtor, in the first instance

without proceeding against the Valuer and notwithstanding any security or other guarantee that the DC Office Kishtwar may have in relation to the Valuer's liabilities.

Notwithstanding anything contained herein above our liability under this guarantee is limited to and it shall remain in force up to and including and shall be extended from time to time for such period (not exceeding one year), as may be desired by M/s....._____on whose behalf this guarantee has been given.



Government of Jammu & Kashmir

OFFICE OF THE DEPUTY COMMISSIONER KISHTWAR

Phone/Fax: 01995-261455/261466, E-mail: -aodckishtwar1@gmail.com

Sub :- Accord of Administrative Approval for audit of the annual account for Financial year 2019-20 onward –Machail Mata Trust

ORDER

In exercise of powers conferred in S.O. 15, dated: 9th of January, 2020 issued under endorsement No. A/PS/DC/2019-62 Dated: 09.01.2020. Administrative Approval is hereby accorded for audit of the annual account for fiscal year 2019-20 onward for Machail Mata Trust.

The Administrative Approval is subject to the following conditions:

1. The service shall be purchased on GeM portal as per GFR Rule 183,185 on least cost system basis (LCS) with the lowest evaluation cost shall be selected in accordance with GFR Rule-193.
2. The Chartered Accountant/Cost Accountant firm must be registered with the Institute of Chartered Accountants of India (ICAI) or any other govt. recognized institution and possess a valid certificate of practice.
3. The firm should have prior experience in conducting audits of trusts or similar entities.
4. The Chartered Accountant firm should not have any conflict of interest or adverse relationship with Entity/Department/Trust.
5. The audit fees shall be payable as per the terms agreed upon in the contract and subject to satisfactory completion of the audit.
6. Any expenses incurred by the Chartered Accountant /Cost Accountant firm in connection with the audit shall be reimbursed by the Trust upon submission of supporting documents. Confidentiality of information obtained during the audit process shall be maintained at all times.
7. The payment to hiring of Chartered Accountant on GeM for Machail Mata Trust/Fund (MMT) shall be provided from Royalty amount of Machail Mata Trust/Fund.
8. The Chartered Accountant/Cost Accountant firm shall submit Audit Report within 20 days from the date of work order/allotment.
9. The Chartered Accountant/ Cost Accountant firm conduct a comprehensive audit of the annual financial statements of Macahil Mata Trust for the financial years 2019-20 onwards.
10. The CA/ Cost Accountant Examine the financial records, transactions, and supporting documents to ensure compliance with applicable laws and regulations.


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11. The Chartered Accountant/ Cost Accountant firm shall provide a detailed audit report highlighting any discrepancies, irregularities, or areas of concern, along with recommendations for improvement.

12. The Chartered Accountant/Cost Accountant firm shall propose methodology and approach towards conducting the audit along with fee structure and any additional costs.

No:- DCK/ACCT/2024-25/40

Date:- 04/04/2024


Dr. Devansh Yadav (IAS)
Deputy Commissioner
Kishtwar.

Copy to the:-

1. Divisional Commissioner Jammu for favour of Kind information.
2. Addl. Deputy Commissioner Kishtwar for favour of information.
3. Accounts officer DC office Kishtwar for information and n/a.