



PILIKULA DEVELOPMENT AUTHORITY

TENDER DOCUMENT

FOR

APPOINTMENT OF AUDITOR

Date of issue of Tender document	: 02.11.2021 from 10:30am
Last Date and time for issue of Tender Document	: 19.11.2021 upto 3:00pm
Closing Date of Submission of Tender	: 19.11.2021 at 4:30pm
Opening Date of Bid	: 20.11.2021 at 11.00am

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Telephone No:-0824- 2263565



ಪಿಲಿಕುಳ ಅಭಿವೃದ್ಧಿ ಪ್ರಾಧಿಕಾರ

PILIKULA DEVELOPMENT AUTHORITY

ಆಡಳಿತ ಕಚೇರಿ: ಮೂಡುಶೆಡ್ಡಿ, ಮಂಗಳೂರು-575028, ದೂರವಾಣಿ: 0824-2263565, ಇ-ಮೇಲ್:pilikula96@gmail.com, ವೆಬ್‌ಸೈಟ್: www.pilikula.com
Administrative Office: Moodushedde, Mangaluru-575028, Ph: 0824-2263565, e-mail:pilikula96@gmail.com, website:
www.pilikula.com

No.PDA (1).CR.09/Auditor/2021-22

Date: 02-11-2021

NOTICE INVITING TENDER

APPOINTMENT OF AUDITOR FOR THE FINANCIAL YEAR 2021-22

Tenders are invited from the registered Chartered Accountants of Dakshina Kannada based and empanelled by the Controller and Auditor General for appointment as Auditors (CA firms) for the Financial Year 2021-22.

The auditor will be required to conduct the audit for the period 1st April 2021 to 31st March 2022.

Tender documents may be purchased from the office of the Commissioner, Pilikula Development Authority, Moodushedde, Mangaluru from 02-11-2021 upto 19-11-2021 at 3:00pm for a non-refundable fee as indicated in the table below in the form of cash or DD or pay order on any nationalized/ scheduled bank payable in favor of Commissioner, Pilikula Development Authority.

Interested tenderers may obtain further information at the same address. Tender documents requested by mail will be dispatched by registered / speed post on payment of extra amount of Rs.100/-. The commissioner, Pilikula Development Authority will not be held responsible for the postal delay if any in the delivery of documents or non receipt of the same.

Description	Approximate value	EMD	Cost of document	Period of audit
Appointment of registered Chartered Accountants of Dakshina Kannada based and empanelled by the Controller and Auditor General for the year 2021-22	Rs.70,000/- (Including GST @ 18%)	EMD declaration has to be furnished along with the audit document (Annexure - 2)	500/-	1 year

The interested CA firms may submit their tender in the prescribed Proforma provided herein, which includes Notice Inviting Tender, Eligibility Criteria, Scope of Work, General Terms and Conditions, as per **Annexures**. The tender documents may be downloaded from website www.pilikula.com. The sealed tender may be submitted along with tender documents fees in envelope superscripting "Appointment of Auditor"

addressed to **The Commissioner, Pilikula Development Authority, Administrative Office, Moodushedde, Mangaluru, Karnataka-575028 on or before 19.11.2021 at 4.30pm.**

The tender must contain with all relevant documents in support of eligibility and experience criteria. The tender shall include professional fee/charges for all services including expenses for boarding/lodging of staff to be incurred in carrying out the audit services and the Authority will not accept any claim other than professional fee/charges etc. specified in Bid.

The tender will be opened (except those received late) at Office of the Pilikula Development Authority on 20-11-2021 at 11:00am, in the presence of the bidders who wish to be present.

The interested CA firms are advised to read carefully the entire tender document before submitting their tender and the tender documents not received in prescribed format and/or are found to be incomplete in any respect will be summarily rejected.

ELIGIBILITY CRITERIA:

Criterion-1: The CA firms must be **empanelled with C&AG**, without which the application of the CA firms would not be considered.

Criterion-2: The applicant CA firms are **Independent of the entity** to be audited.

1. No partner of the audit CA firms or any qualified employee of the CA firms is related to any member of the Authority or any of the senior management (as applicable) of the Authority. Relative would mean husband, wife, brother, or sister or any lineal ascendant or descendant.
2. Neither the CA firms nor its Partners or Associates have any interest in the business of the Authority.
3. From the time of appointment and for one year after (to be counted from the date of issue of final audit report) the CA firms ceases to be Auditor, no other assignment of any kind to the Authority (including consultancy) will be accepted, either by the firm or by its partners or relatives of partners of the firm or by its associates.
4. The audit will not be done by a person who was either an employee in the project or a partner/employee of the retiring auditor, unless such person is employed with the firm for at least one year.

Criterion 3: The audit CA firms are not one against which disciplinary orders have been issued by the Public Companies Accounting Oversight Board and these orders are in force. Also, any partner/senior manager of the audit CA firms is not associated with the audit in any manner if he/she

1. has been found guilty of professional/other misconduct by the Institute of Chartered Accountants of India under the First or Second Schedule of the Chartered Accountants Act, 1949; or
2. Is one against whom disciplinary sanction orders have been passed by the Public Companies Accounting Oversight Board.

Criterion 4: CA firms must inexistence from the last 5 years.

Supporting Documents for Eligibility Criteria: Following supporting documents must be submitted by the firm along with the **Tender Form**:

- 1) A self-attested copy of the current empanelment intimation letter issued by the CAG
- 2) A certificate from the CA firms to the effect that no partner of the firm has been found guilty of professional/other misconduct by the Institute of Chartered Accountants of India under the First or Second Schedule of the Chartered Accountants Act, 1949 or is one against whom disciplinary sanction orders have been passed by the Public Companies accounting Oversight Board. In case the firm has such partners, the firm provides details of such partners and certifies that they will not be associated with the audit in anymanner.
- 3) A Declaration signed by an authorized partner of the audit firm verifying that the applicant is independent of the entity to be audited that they have no relationship with the entity to be audited (in particular, the auditor should not be employed by, serve as director for, or have any financial or close business relationship with the entity during the period(s) covered by the audit or immediately thereafter for a period of two years);
- 4) A self-attested copy of the latest CA firms constitution certificate issued by the ICAI (*this certificate shall also act as evidence for verifying the Date of Constitution of the firm*).
- 5) A copy of the self attested financial statement for the last three years.

Terms and conditions:

1. The initial period of appointment shall be for conducting audit for the financial year 2021-22. However, considering satisfactory performance, the appointment may be extended on mutual consent.
2. PDA reserves the right to terminate the appointment on account of unsatisfactory performance.
3. PDA reserves the right to accept or reject any application without assigning any reason thereof.
4. Each page of the tender documents is required to be signed by a Partner of CA firms. The documents/ certificates in supporting along with the tender shall also be signed by a Partner/individual.
5. Tender shall be submitted in official tender document only along with the EMD declaration in the prescribed format. If submitted in any other form, the same shall be summarily rejected.
6. PDA will not accept any claim other than professional fee/ charges etc. specified in tender.

SPECIFIC INSTRUCTIONS FOR AUDIT OFFINANCIAL
STATEMENTS

1. Coverage by Auditors

To ensure timely completion of audit, auditors should visit at least four times in the year 2021-22.

2. Audit Observations

- i. **Classification of audit observations:** For each of the audit observations, the auditor should classify it either as a Major or a Minor observation. To arrive at the classification, both the amount (quantity) and nature (quality) of misstatements need to be considered.
- ii. **Quantification of audit observations:** To the best extent possible, the auditor should quantify the impact of the misstatement, so that implication of the findings can be assessed.
- iii. Observations should be as specific as possible.

3. Presentation of Financial Statements

Accounting Policies should clearly indicate, inter alia, the basis of recognition of expenditure for various activities i.e. basis and timing of expenditure recognition and nature of documents received to liquidate the advance and record expenditure e.g., Utilization Certificate, Statement of Expenditures or actual vouchers/bills etc.

4. Areas needed to be checked by Auditor.

The auditor will look into following points in addition to the others points connected with the Audit (audit-yearly)

- i. In auditing accounts of the Authority fund, the auditor shall verify the cash balance and state in the report whether the cash was readily forthcoming for verification.
- ii. The auditor shall in the course of audit, verify the debentures, share certificates, Government bonds and other securities as well as bank pass books; and report the same whether they are found to be correct.
- iii. The auditor shall report, among other points arising in audit,
 - a. Whether accounts and registers required are being maintained and kept properly.
 - b. Whether contributions and other receipts due to the Authority have been realized at the proper time and whether due steps have been taken to recover the sums overdue, and report those cases in which actions have not been taken;
 - c. Whether all collections have been brought to account promptly;
 - d. Whether any contributions have been remitted or reduced and if so, whether it was done with proper authority.
 - e. Whether all expenditures incurred are in accordance with the sanctioned budget and if there are any deviations, report such deviations;
 - f. Whether every item of expenditure has been sanctioned by the competent authority and is supported by a proper voucher;
 - g. Whether there is any item of expenditure which in the opinion of the auditor is prima facie extravagant and
 - h. Whether the money not required for immediate expenditure has been deposited in

- banks and surplus funds have been properly invested.
- iv. The auditor shall report any material impropriety or irregularity which may be observed in the expenditure in collection of contribution due to the Authority or in the Accounts, and also all cases of loss or waste of money together with names of persons directly or indirectly responsible for the loss or waste.
 - v. The auditor shall append to this report;
 - a. A statement of receipt and charges under the budget heads
 - b. A statement of income and expenditure
 - c. A consolidated statement of assets and liabilities
 - d. A statement of debentures, shares certificates, Government bonds and other securities and
 - e. A consolidated statement of demand, collections and balance of all items of revenue including contribution amounts, etc., both arrears and current, outstanding whether in cash or in kind.
 - vi. The auditor shall prepare an abstract of the audited receipts charges and balance sheet and submit three copies thereof along with the audit report.
 - vii. Quarterly filling of TDS.
 - viii. Submission of timely utilization certificates as and when required by the PDA.


Commissioner



Annexure - 2

EMD Declaration

I, hereby submit a declaration that the tender submitted by the undersigned, on behalf of the tenderer.....(Name of the Tenderer), shall not be withdrawn or modified during the period of validity or extended period of validity.

I, on behalf of the tenderer.....(Name of the Tenderer), also accept the fact that in case the tender is withdrawn or modified during the period of its validity/extended validity period or if we fail to sign the contract in case the contract is awarded to us or we fail to submit a Performance Security and Additional Performance Security, if any, before the deadline fixed in the Tender Document, then(name of the tenderer) will be debarred for participation in the tendering process for the Procurements of this Procurement Entity for a period of one year from the date of default.

(Signature of the Authorised Signatory,
Official Seal)

Tender Form

Annexure -1

General Information

1.	Name of the Chartered Accountant's firms	
2.	Registered/Head Office Address	
3.	Name of Full Time Partners if any	
4.	Contact No. (Mobile No.)	
5.	Email ID	
6.	Whether the CA firms have its Registered/Head/Branch office at Dakshina Kannada (Yes/No)	

Technical Information

1.	Whether CA firms is empanelled with C&AG (Yes/No)	
2.	C&AG Empanelment No.	
3.	No. of Years of Firm Existence	
4.	Date of registration of Chartered Accountants firm	

The interested CA firms may quote their professional fees (all inclusive) in the following format:-

Audit

Sl. No.	Particulars	Amount
1.	Annual Professional fee for Audit for the Financial Year 2021-22	
2.	GST	
	Grand Total	

Grant Total [Professional fees in words].....

Signature
With Name and Firm seal