

### Bid Document/ बिड दस्तावेज़

Bid Details/बिड विवरण	
Bid End Date/Time/बिड बंद होने की तारीख/समय	07-05-2024 13:00:00
Bid Opening Date/Time/बिड खुलने की तारीख/समय	07-05-2024 13:30:00
Bid Offer Validity (From End Date)/बिड पेशकश वैधता (बंद होने की तारीख से)	30 (Days)
Ministry/State Name/मंत्रालय/राज्य का नाम	Gujarat
Department Name/विभाग का नाम	Education Department Gujarat
Organisation Name/संगठन का नाम	Indian Institute Of Teacher Education (iite) Gandhinagar
Office Name/कार्यालय का नाम	Gandhinagar
Item Category/मद केटगरी	Financial Audit Services - Financial Reporting Framework, Audit report, bank statment; CA Firm
Contract Period/अनुबंध अवधि	1 Year(s)
Minimum Average Annual Turnover of the bidder (For 3 Years)/बिडर का न्यूनतम औसत वार्षिक टर्नओवर (3 वर्षों का)	7 Lakh (s)
Years of Past Experience Required for same/similar service/उन्हीं/समान सेवाओं के लिए अपेक्षित विगत अनुभव के वर्ष	7 Year (s)
Past Experience of Similar Services required/इसी तरह की सेवाओं का पिछला आवश्यक अनुभव है	Yes
MSE Exemption for Years Of Experience/अनुभव के वर्षों से एमएसई छूट/ and Turnover/टर्नओवर के लिए एमएसई को छूट प्राप्त है	Yes
Startup Exemption for Years Of Experience/अनुभव के वर्षों से स्टार्टअप छूट/ and Turnover/ टर्नओवर के लिए स्टार्टअप को छूट प्राप्त है	Yes
Document required from seller/विक्रेता से मांगे गए दस्तावेज़	Experience Criteria,Bidder Turnover,Certificate (Requested in ATC),Additional Doc 1 (Requested in ATC),Additional Doc 2 (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

Bid Details/बिड विवरण	
Bid to RA enabled/बिड से रिवर्स नीलामी सक्रिय किया	Yes
RA Qualification Rule	50% Lowest Priced Technically Qualified Bidders
Type of Bid/बिड का प्रकार	Two Packet Bid
Time allowed for Technical Clarifications during technical evaluation/तकनीकी मूल्यांकन के दौरान तकनीकी स्पष्टीकरण हेतु अनुमत समय	2 Days
Estimated Bid Value/अनुमानित बिड मूल्य	180000
Evaluation Method/मूल्यांकन पद्धति	Total value wise evaluation

#### EMD Detail/ईएमडी विवरण

Required/आवश्यकता	No
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#### ePBG Detail/ईपीबीजी विवरण

Required/आवश्यकता	No
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#### Splitting/विभाजन

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

#### MII Compliance/एमआईआई अनुपालन

MII Compliance/एमआईआई अनुपालन	Yes
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#### MSE Purchase Preference/एमएसई खरीद वरीयता

MSE Purchase Preference/एमएसई खरीद वरीयता	Yes
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1. If the bidder is a Micro or Small Enterprise as per latest definitions under MSME rules, the bidder shall be exempted from the requirement of "Bidder Turnover" criteria and "Experience Criteria" subject to meeting of quality and technical specifications. If the bidder is OEM of the offered products, it would be exempted from the "OEM Average Turnover" criteria also subject to meeting of quality and technical specifications. In case any bidder is seeking exemption from Turnover / Experience Criteria, the supporting documents to prove his eligibility for exemption must be uploaded for evaluation by the buyer.
2. If the bidder is a Startup, the bidder shall be exempted from the requirement of "Bidder Turnover" criteria and "Experience Criteria" subject to their meeting of quality and technical specifications. If the bidder is OEM of the offered products, it would be exempted from the "OEM Average Turnover" criteria also subject to meeting of quality and technical specifications. In case any bidder is seeking exemption from Turnover / Experience Criteria, the supporting documents to prove his eligibility for exemption must be uploaded for evaluation by the buyer.
3. 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.

4. 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 / Public Listed Company. Copies of relevant contracts / orders to be uploaded along with bid in support of having provided services during each of the Financial year.

5. Purchase preference to Micro and Small Enterprises (MSEs) from the State of Bid Inviting Authority: Purchase preference will be given to MSEs as Micro and Small Enterprises from the State of Bid Inviting Authority. If the bidder wants to avail the Purchase preference, the bidder must be the Service provider of the offered Service. Relevant documentary evidence in this regard shall be uploaded along with the bid in respect of the offered service. If L-1 is not an MSE and MSE Service Provider (s) has/have quoted price within L-1+15% of margin of purchase preference /price band defined in relevant policy, then 100% order quantity will be awarded to such MSE bidder subject to acceptance of L1 bid price.

6. 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.

7. Past Experience of Similar Services: The bidder must have successfully executed/completed similar Services over the last three years i.e. the current financial year and the last three financial years(ending month of March prior to the bid opening): -

1. Three similar completed services costing not less than the amount equal to 40% (forty percent) of the estimated cost; or
2. Two similar completed services costing not less than the amount equal to 50% (fifty percent) of the estimated cost; or
3. One similar completed service costing not less than the amount equal to 80% (eighty percent) of the estimated cost.

8. Reverse Auction would be conducted amongst first 50% of the technically qualified bidders arranged in the order of prices from lowest to highest. Number of sellers eligible for participating in RA would be rounded off to next higher integer value if number of technically qualified bidders is odd (e.g. if 7 bids are technically qualified, then RA will be conducted amongst L-1 to L-4). In case number of technically qualified bidders are 2 or 3, RA will be between all without any elimination. If Buyer has chosen to split the bid amongst N sellers, then minimum N sellers would be taken to RA round. In case Primary products of only one OEM are left in contention for participation in RA based on lowest 50% bidders qualifying for RA, the number of sellers qualifying for RA would be increased to get at least products of one more OEM (directly participated or through its reseller) if available. Further, if bid(s) of any seller(s) eligible for MSE preference is / are coming within price band of 15% of Non MSE L-1 or if bid of any seller(s) eligible for Make in India preference is / are coming within price band of 20% of non MII L-1, then such MSE / Make in India seller shall also be allowed to participate in the RA process.

#### **Additional Qualification/Data Required/अतिरिक्त योग्यता /आवश्यक डेटा**

**Number of Years of firm/company's existence as per ICAI certificate:** 7 Years as on 31 March 2024

**Number of years of experience as on date of which at least XX years should be in internal/external audit of companies, PSUs and centrally funded institutions.:** 7 Years as on 31 March 2024

**Number of full-time partners/experienced and qualified professionals in full time employment at senior level with experience in handling similar or relevant projects:** Minimum number of Partners: 02 (At least 1 partner shall be FCA and of which at least one partner must have standing of more than 15 years. In case more than 3 partners minimum 2 partners should be FCA)

**Number of partners/ qualified professionals in full time employment with DISA/CISA qualification:** Minimum number of Partners: 02 (At least 1 partner shall be FCA and of which at least one partner must have standing of more than 15 years. In case more than 3 partners minimum 2 partners should be FCA)

**Number of XX fulltime CA's required and YY professional audit staff:** At least 1 CA for audit purpose at our University

**Pre Bid Detail(s)**

Pre-Bid Date and Time	Pre-Bid Venue
29-04-2024 12:00:00	Indian Institute of Teacher Education, Ramkrishnaparamhans Vidya Sankul Sector 15, "KH" Road, Gandhinagar, Gujarat

**Financial Audit Services - Financial Reporting Framework, Audit Report, Bank Statment; CA Firm ( 1 )****Technical Specifications/तकनीकी विशिष्टियाँ**

Specificati on	Values
<b>Core</b>	
Scope of Work	Financial Reporting Framework , Audit report , bank statment
Type of Financial Audit Partner	CA Firm
Type of Financial Audit	Internal Audit
Category of Work under Financial Audit	Audit of financial statements , Reliability of financial reporting , Internal control of financial , Deterring , Investigating fraud , Compliance with law & regulations , Governance of company , Compliance with contracts , Risk Management , Review system & processes , Bank Transactions , internal audit related
Type of Industries/F unctions	Sales, Services and Revenue , Purchase & Procurement , Inventory & Store management , Human Resource & Payroll , Operational & Administrative , Owners Capital , Fixed assets, depreciation and amortisation , Payables , Receivables , Cash and Bank Balance , Internal Audit related
Frequency of Progress Report	quarterly
MIS Reporting for Financial Audit support	Yes
Frequency of MIS reporting	quarterly
State	NA
District	NA
<b>Addon(s)/एडऑन</b>	

Specification	Values
Post Financial Audit Support	Yes

#### Additional Specification Documents/अतिरिक्त विशिष्टि दस्तावेज़

#### Consignees/Reporting Officer/परेषिती/रिपोर्टिंग अधिकारी

S.No./क्र. सं.	Consignee Reporting/Officer/ परेषिती/रिपोर्टिंग अधिकारी	Address/पता	To be set as 1	Additional Requirement/अतिरिक्त आवश्यकता
1	Makwana Madhusudan	382016, ramkrushna paramhans vidya sankul sector - 15 kh - 5 circle nr mahatma mandir	1	<ul style="list-style-type: none"> <li>Number of Months for which Post Audit Support is required : 12</li> </ul>

#### Buyer Added Bid Specific Terms and Conditions/क्रेता द्वारा जोड़ी गई बिड की विशेष शर्तें

##### 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 Scope Of Work(SOW)

Text Clause(s)

## Scope of Work

### Internal Audit to cover the areas ensuring that,

- Transactions are recorded as per principles of Generally Accepted Accounting Principles and are booked to proper accounting heads
- Utilization of funds is in accordance with financing agreements or Conditions of Grant.
- Goods and services financed have been procured in accordance with the relevant procurement guidelines issued by the University or applicable government policies as applicable.

- To check all statutory records registers including Minute Books and to see that accounting effects of all the decisions taken at Council and Committee Meetings are given in the Books of Account to the extent applicable.
- Goods and services have been procured in compliance with the financing agreement.
- Transactions are duly supported by proper supporting documents.
- Checking the maintenance of books of accounts and records.
- Checking the bank reconciliation statements.
- Checking of component wise, category-wise and account head wise expenditures.
- Checking of investments, short term deposit etc. made from time to time.
- Checking of various taxes/statutory compliance.
- Verification of fixed deposit register and checking of interest received.
- To give executive summary incorporating all points/matters; which are of very important in nature.
- To ensure that the expenditure out of Grants is being made in accordance with the terms and conditions stipulated in the Grant Sanction Letter and Grant Agreement.
- To check the contracts entered into by the University with outside vendors for construction/acquisition of Fixed Assets.
- To examine the purchase orders placed by the University with outside parties for purchase of assets.
- To see that every voucher for payment for Capital Expenditure is properly generated, checked, crosschecked, approved and duly recommended for payment by competent officials of the University.
- To check the invoices and receipts obtained from the suppliers to ensure that the payment is being properly made.
- To examine the documents pertaining to the acquisition and ownership of fixed assets.
- Physical examination of Capital assets purchased/created along with related documentation.
- To examine the validity of the transactions by refereeing to related documentary evidence which may exist in any of the following forms:
  - Legal provisions having a bearing on the accounts of the University.
  - The rules and regulations governing the internal working of the University
  - Minutes of Proceedings of the meetings of various committees formed by the University
  - Copy of agreements with the concerned parties.
- To ensure that internal control procedure as and if laid down by the University has been followed. · To review and help the management in implementing proper accounting procedures, internal control and computerized systems. Review of Accounts.
- Check all recorded entries comply with accounting standard.

- System Improvement
- The selected Auditor(s) will report and suggest improvements in existing procedures.
- The Chartered Accountant firm so appointed would be required to give: -
- Audit Certificates and issue any other certificate as may be required by the Institute from time to time without any additional fee to be paid by the Institute.
- Statements in annual report that describes the work of IITE, Gandhinagar. The responsibilities of the audit also include reporting on the adequacy of statements.
- The selected Auditor(s) will liaise with the Management for the periodical meetings to review the progress of the work and to ensure requirement be fully met.
- The Chartered Accountant firm so appointed would be required to look into the compliance of previous audit objections raised (if any) and have to verify or comment on the supporting documents/ vouchers submitted at later stage, to settle the audit qualifications in the Statutory Audit report of this assignment.
- To suggest the measures for cost control and to increase the revenue of IITE, Gandhinagar.
- After finalization of Audit, the Internal Auditors shall submit Audit Report to the IITE, Gandhinagar within the stipulated time period on quarterly basis. In applicable format along with a comparative statement of Actual Expense with Budgeted Expense.

### 3. **Certificates**

Bidder's offer is liable to be rejected if they don't upload any of the certificates / documents sought in the Bid document, ATC and Corrigendum if any.

### 4. **Buyer Added Bid Specific ATC**

Buyer Added text based ATC clauses

#### **INSTRUCTIONS:**

- The scope of the Internal Audit will be as per the scope of work
- Audit Fees inclusive of all the taxes and lavies.
- The University reserves the right to reject any and all proposals received in response to this invitation in any manner deemed to be in the best interest of the University.
- This invitation contains no contractual offer of any kind. Any proposal submitted will be regarded as an expression of interest by the proposer and not an acceptance by the proposer of any offer by the University. No contractual relationship will exist except pursuant to a written letter of award signed by the Registrar, IITE Gandhinagar and the proposer.
- The University reserves the right to modify or exclude any consideration, information or requirement contained in this invitation and to add new considerations, information or requirements at any stage including negotiati

ons with proposers, at any time before any letter is awarded for the audit services outlined in this invitation.

- University may, at its discretion, extend the deadline for the submission of EOs. The extension of the deadline may accompany a modification of the invitation documents prepared by the University at its own initiative or in response to a clarification requested by a prospective proposer. Proposers must provide all requisite information under the EO and clearly and concisely respond to all points.

### **ELIGIBILITY, REQUIREMENTS AND ASSESSMENT CRITERIA:**

- The minimum eligibility requirements are –
  - o Professional Standing of the CA firm: Minimum 7 years (as on 31st March 2024)
  - o Minimum number of Partners: 02 (At least 1 partner shall be FCA and of which at least one partner must have standing of more than 15 years. In case more than 3 partners minimum 2 partners should be FCA)
  - o Office location: In Gandhinagar or Ahmedabad (Mandatory)
- It is expected that the audit will be undertaken in accordance with the Statutory Audit Standards issued by the ICAI to the extent they are applicable to the given scope.
- Audit has to be conducted at Quarterly intervals at IITE, Gandhinagar. One Senior qualified staff along with support staff has to be compulsory be at the Premises of IITE, Gandhinagar to conduct the Audit. In No case the Books, Vouchers, and any other documents be carried outside the premises of IITE, Gandhinagar except for the working papers of the Auditor.
- The senior partner or Senior Audit partner has to be present periodically at the IITE, Gandhinagar office for finalizing the audit and has to hold periodic meetings with Vice Chancellor, Registrar and Chief Accounts Officer, for which no expenses shall be borne by the University. He/she shall also have to attend Council/Finance Committee Meeting of the IITE Gandhinagar, if required.
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#### **5. Service & Support**

AVAILABILITY OF OFFICE OF SERVICE PROVIDER: An office of the Service Provider must be located in the state of Consignee. DOCUMENTARY EVIDENCE TO BE SUBMITTED.

### **Disclaimer/अस्वीकरण**

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.

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.

This Bid is governed by the [General Terms and Conditions/सामान्य नियम और शर्तें](#), 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 General Terms and Conditions/सामान्य नियम और शर्तें is contradicted by the conditions stipulated in Service Level Agreement, then it will over ride the conditions in the General Terms and Conditions.

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./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 कार्यवाई का आधार होगा।

**---Thank You/धन्यवाद---**