

**Tender Document for appointment of Chartered Accountant
Firms / LLPs for Work of Pre-Audit**

Gandhinagar Urban Development Authority

Tender Document for Appointment of Chartered Accountant Firms / LLPs for Work of Pre-Audit

Tender No. 02/2024-25 Dated 28.10.2024

Schedule of Tender Events

Sr. No	Event	Date & Time
1	Tender Upload / Publish Date	28.10.2024
2	Last Date and Time for submission of online proposal (Technical and Financial)	12.11.2024 [as per GeM]
3	Last Date and Time for submission physical original EMD and affidavit.	18.11.2024 up to 17:00 Hrs.
4	Date and Time of Opening of Technical Bid	19.11.2024 [On GeM]
5	Date and Time of Opening of Financial Bid	To be informed to Technically qualify bidders well in advance.
6	Contact person for queries	Mr. Bhagwan Rabari, Account Clerk - 9723268842 accoff-guda@gujarat.gov.in
7	Address for communication	Additional Collector Gandhinagar Urban Development Authority 2 nd Floor GUDA Bhawan, KH – 0, Sargasan Cross Road Gandhinagar - , Gujarat, India
8	Bid Validity	180 Days

1. 1A. Introduction & Background

Gandhinagar Urban Development AUTHORITY (hereafter “GUDA” or “The Authority”) is established by notification of Gujarat Government headquartered at Gandhinagar, District – Gandhinagar, Gujarat. GUDA seeks bids for “**Appointment of Chartered Accountant Firms for work of Pre-Audit**” through online tendering for which fees are to be quoted lump sum on GeM portal. Fees quoted must be exclusive of GST and inclusive of all out-of-pocket expenses. The documents for eligibility criteria / technical eligibility to be uploaded on GEM portal.

1B. Volume of Work: Following is estimated volume of vouchers of expense.

Nature	Volume (Numbers)	Value (Rs In Crore)
Expense Vouchers	1000	450.00

1C. Estimated Cost: Rs. 9,00,000 (Inclusive of all taxes)

Note 1: In this document ICAI to be understood as Institute of Chartered Accountants of India and CA to be understood as Chartered Accountant.

Note 2: Pre-Auditor would mean selected firm / LLP of Chartered Account and a qualified chartered accountant deputed as full-time pre-auditor.

Note 3: “Pre-Audit Document” would mean all bills / vouchers / invoices / other payment related documents.

A. Eligibility Criteria / Technical Eligibility

Sr No	Criteria	Documents Required
1	The firm must be a Chartered Accountant firm / LLP and should have been registered for a period of 15 years as at 31.07.2024	1. Self-certified copy of ICAI registration certificate and 2. Self-certified copy of Constitution of firm issued by ICAI or Firm Card. Both documents as on bid date
2	The Chartered Accountant firm / LLP must have annual income from audit and attestation of more than Rs. 50 Lacs for each of the last 3 financial years ended 31.03.2024.	For 3 years i.e., FY 2021-22, 2022-23 and 2023-24 submit the below documents 1. Copy of Audited Balance Sheet 2. Copy of Audited Profit & Loss Statements 3. Copy of Income Tax Returns / Acknowledgements. 4. Separate CA certificate indicating audit and attestation fee income of more than Rs 50 Lacs.
3	The Chartered Accountant Firm / LLP should have at least 5 Chartered Accountants out of which at least 3 should be partners	Self-certified registered copy of latest partnership deed.
4	The Chartered Accountant Firm / LLP must have done A) at least 1 assignment of audit for listed company in last 3 years (as on 31.03.2024). OR B) at least 1 assignments of any type of audit i.e., Statutory audit, internal audit, pre audit or concurrent audit in last 3 years (as on 31.03.2024) for organizations mentioned in Annexure 1 to 3 pertaining to category 1 or 2 of GR no JNV-10-2018-1143-A dated 16.09.2019 of Finance Dept and amended vide GR JNV-10-2018-1143-A dated 08.06.2020.	1. Work order / appointment letter issued and/or agreement entered for each case for each separate year. and 2. Execution certificate by client with contract value, period and nature of assignment. (As per annexure II)
5	The CA firm must be empanelled with the Comptroller & Auditor General of India, New Delhi for the last three financial years. (i.e., FY 2021-22, 2022-23 and 2023-24) And the empanelment is in continuation as on bid date.	Copy of Empanelment Letter issued by C & AG Office for FY 2021-22, 2022-23, 2023-24 and 2024-25.
6	The firm / LLP must have valid GST Registration, PAN Registration and Firm Registration	1. Copy of GST registration certificate 2. Copy of PAN Card
7	A. The Chartered Accountant Firm's Registered head office should be located in Gujarat. OR	A. Copy of Two government proofs which confirm location of registered head office in Gujarat.

	B. The firm must have at least two fully functional and independent branch offices must be situated in Gujarat since last three years (as on 31.07.2024).	OR B. Copy of Two government proofs which confirm location of two fully functional and independent branch office in Gujarat since last three years (as on 31.07.2024).
8	Affidavit and declaration regarding pending disciplinary matters, debarments and disqualifications and other matters	Self-declaration duly signed in the letterhead of the firm as per annexure III on stamp paper of Rs 300.
9	Earnest Money Deposit	Rs. 27,000/- via account payee Demand Draft drawn in favor of Gandhinagar Urban Development Authority payable at Gandhinagar of any scheduled bank enlisted in latest GR of Finance Department, Gujarat in this regard.
10	The firm / LLP should have at least 50 employees who pertain to pre audit / internal audit / concurrent audit related work.	The list of staff along with qualification to be provided.
11	The Firms / LLPs already engaged with the Authority in the existing assignment of bookkeeping and / or tax consultancy of any matter will be ineligible for this assignment.	
Note: Merely work of stock audit and bank / insurance branch - division audit will not be counted as eligible work/bid.		

B. Scope of Work

1. Pre-Audit shall include following but not limited to,

- a. Auditing that the pre-audit documents are in agreement with RFP / EOI / Tender Document / LOI / LOA / Work Order / Contract / agreement etc., especially from the point of view of volume, rate, timelines, quality, technical specifications etc.
- b. Checking the arithmetical accuracy of pre-audit documents.
- c. Auditing that the statutory rates or exemptions like, GST rates, amount of GST TDS and IT TDS to be deducted, for any pre-audit documents are as per applicable law, rule and regulations of GOI and GOG revised time to time.
- d. Auditing that for any pre-audit document, supporting documents like measurement books, certification by concerned executing department, certification/comments of independent consultants are available and pre-audit is done only after proper availability of these documents.
- e. Pre-Audit documents related sanctions are as per delegation of powers of authority as well as delegation of powers rules of GoG.
- f. Checking and validating that the grant received has been used in accordance with the conditions of the relevant financing agreements, with due attention to

transparency, economy and efficiency and only for the purposes for which the financing was provided.

- g. Checking and validating that the works financed have been procured in accordance with relevant financing agreements and as per the State Government norms/ guidelines, General Financial rules 2017 for procurement of works, goods & consultancy.
 - h. All expenditures incurred are as per the approved budget.
 - i. All necessary supporting documents such as records, vouchers, bids, bidding documents, etc. and books of accounts have been kept in respect of all procurements & expenditures & Works.
 - j. For works contracts, the Pre-Auditor shall verify from the records that there is adequate linkage between measurement books and contractors' running bills (duly approved by the competent authorities).
 - k. For technical works, pre-auditor shall verify that the work carried out is in accordance with existing government act, rules, regulations, manuals (including PWD Manual etc.)
 - l. For all procurements, works and services pre-auditor shall check that necessary documents like dead stock register, ABC Register, related records are maintained properly and updated time to time and duly signed by competent authority.
 - m. Verification that a sample of assets procured and created under the project is inspected and verified by the Project head, and there exists a clear linkage between such inspection and/or verification and the expenditures incurred.
 - n. Auditing that for any pre-audit document, statutory recoveries / recoveries of mobilization advances / interest / penalty / security deposits / liquidate damages / recoveries towards issue of materials / cost of service / delay in completion of the work / fix assets entry / Stock register entry and sufficiency of bank guarantees / security deposit, are taken care off and adequate and pre-audit only to be done after these are available.
2. **All the payments in excess of Rs 20,000 /- (Gross Amount including taxes), excluding pay & allowances, disbursal of grant and statutory dues like GST, IT and TDS, shall be part of the pre-audit scope.**
 3. Pre-auditor has to accurately check and certify that the payment is in accordance with the Central / Gujarat State Govts Act, Rules, Regulations, Government Resolutions, instructions, Circulars, Manuals and other similar official government communications and orders.
 4. Pre-auditor shall ensure that the all decisions & resolutions having financial implications do not violate or contravene any of the instructions of Central / GoG. If the pre-auditor comes across any such resolution/decision which is in violation of a

rule or guideline etc., the same shall be immediately brought to the notice of the authority.

5. Checks & Staff Requirements

- A. The Pre-auditor must be well conversant with all the guidelines / G.R.s / circulars, Acts, Manuals, standing instructions, orders issued from time to time by Central / GoG.
 - B. The nature of work of pre-auditor and the checks applied, while pre-auditing any expenditure voucher or bills will be similar to that of District Treasury officer / Pay & Accounts Officer, while passing any bills / vouchers of expenditure from other offices.
 - C. **The Pre-auditor shall place at least one qualified Chartered Accountant full time at GUDA office (i.e., permanently stationed) who is having minimum one year of experience in any type of audit with Central or Gujarat Government excluding experience in bank branch and insurance division audit work. The full time stationed chartered accountant must be conversant in both English and Gujarati Languages.**
 - D. The Pre-Auditor shall ensure that in case of absence full time stationed Chartered Accountant, immediate replacement with another equally qualified Chartered Accountant is made so that Pre-Audit work does not suffer.
 - E. The Pre-Auditor shall depute other personnel (Technical or non-technical) considering the volume and nature of work on intimation by the authority immediately.
 - F. The Pre-Auditor and / or authorized chartered accountant shall sign with rubber stamp of the firm on each bill as a mark of pre-audit done.
6. All existing as well as any new offices / divisions / units / branches of authority shall be part of scope without increase in fees.
 7. **Pre-Auditor will be communicated through either through email or through file movement for pre audit. Upon receiving intimation of pre-audit, the pre-audit must be completed within 2 days. (Excluding weekly offs or holidays followed by authority).**
 8. The pre-auditor should present a summary of objections raised to the Account Officer regularly on a monthly basis.
 9. The pre-audit should be carried out independently without any influence/pressure from any of the offices. The pre-audit work should be carried out in an objective, impartial and fair manner.
 10. The pre-auditor shall provide the details and documentary evidences of qualifications of authorized Chartered Accountant and other staff to be deployed for this in advance, on the letter head of firm with photographs, before starting work.

11. The pre-auditor shall carry out the assignment in accordance with the highest standard of professional and ethical competence and integrity as prescribed by the Code of Conduct and Code of the Institute of Chartered Accountants of India, New Delhi, and instructions and circulars of finance department GOG on the subject matter having due regard to nature and purpose of the assignment, and shall ensure that the authorized deputed Chartered Accountant and other staff perform the services under this Agreement and conduct themselves in a manner consistent herewith.
12. The authorized Chartered Accountant of pre-audit firm shall certify on all bills/vouchers that such bills/vouchers are appropriate and valid for payment and be submitted over one page of audit book with the pre-audited bill/voucher to concerned office for further process of payment.
13. The rubberstamp format for pre-audit to be decided with approval of authority. Which should invariably include gross amount, type of deductions and number of deductions, net amount payable.

C. Selection of Bidder for assignment:

The overall (total of financial bid of all 5 entities enlisted in Chapter A) L1 bidder firm remaining out of technical eligibility round will be selected for the assignment. If there are more than one firm qualified as L1, authority reserves right to take appropriate decision as it deems fit in such circumstances. The methodology adopted in this case for selection of bidder and the decision of management will be final where more than one firm is L1 bidder.

D. Security Deposit

The successful bidder will be required to place Security Deposit @ 5% of the contract value by way of bank guarantee OR Fixed Deposit of 1 year period in favor of CEA, GUDA from any Scheduled / Nationalized bank approved by Finance Department, Gujarat within 10 days from the date of notice of award of contract., failing which a penalty of Rs 1000/- per day will be imposed till the date of continuation of the delay. The security deposit to be submitted for One Year.

E. Period of Contract

The period of contract will be of 1 year from the date of issuance of work order. On satisfactory performance and with mutual understanding the period may be extended further for a period of 1 year limiting to maximum two extensions.

F. General Terms & Conditions:

1. The whole process of tendering can be cancelled / modified / altered /redefined without giving any prior notice or information by the management of the authority.
2. Both technical bid and financial bid to be submitted online. Bidder to send original EMD and original affidavit as mentioned in Chapter B in sealed envelope at before mentioned address. The envelope should mention “**Appointment of Chartered Accountant Firm for Work of Pre-Audit**”.
3. The bidder has to quote lump sum fees for one year contract period. Fees quoted must be exclusive of GST and inclusive of all out-of-pocket expenses. No reimbursement other than quoted fees will be allowed.
4. The financial bid of the firm will not be opened if it doesn't meet eligibility criteria.
5. The firm shall not sub contract the audit assignment.
6. The fees will be paid monthly after submission of details like establishment of dedicated team, submission of reports of work done etc.
7. Concerned partner of the firms will have to visit the office of GUDA, Gandhinagar, Gujarat for the discussion when called for.
8. No escalation / price rise/ fees increase will be allowed to successful bidder.
9. In the interest of the assignment and interest of authority, management reserves the right to call for additional documents / information / data from the concerned forms applying for assignment.
10. The selected firm shall follow timings and provide services according to the timings and working days of GUDA.
11. The decision of GUDA will be final and binding on all bidders for any interpretation in technical eligibility criteria / admissibility – inadmissibility of any document or experience for eligibility.
12. The team should have expertise in both Gujarati & English language since work orders / invoices / related documents will be both in Gujarati & English language

G. Confidentiality & Penalty

1. The firm or its partners and the personnel or either of them shall not, disclose or pass on to any others, the proprietary or confidential information relating to the projects, the services, this contract, or the authority's business or operations without prior written consent of the Management.
2. All reports and other documents submitted by firm shall become and remain the property of the GUDA and the Firm shall, not later than upon termination or expiration of this contract deliver all such documents and reports to the GUDA together with a detailed inventory thereof. The firm shall not use reports and

documents for purpose unrelated to this contract without prior written approval of the authority.

3. The firm has to undertake that all knowledge and information not within the public domain which may be acquired during the execution of the assignment shall be, for all time and for all purpose, regarded as strictly confidential and held in confidence, and shall not be directly disclosed to any person whatsoever, except with the prior written permission from the Appointing Authority.
4. If the firm or the partner or employee thereof is found guilty of gross negligence, lack of duty of care, misrepresentation and misstatement of facts, hiding the facts, falsification, undue delay in performance of duties or non-performance of duties as per scope, using or giving the details gathered during the assignment to other parties without permission of the Authority, non-observation of instructions given by the Authority, unauthorized retention of records of the Authority, violating the terms and conditions of this assignment, unauthorized changes in the records of the Authority, indulging in mala-fide practices or any other cognizable offence or breach, firm will be punishable with any or all of the following consequences:-
 - (i) Removal from the assignment with immediate effect/ from the date specified.
 - (ii) Removal from any other assignment with immediate effect / from the date specified / given by the Authority.
 - (iii) Deduction of percentage of fees as may be determined by the management or recoverable from any due payments / bank guarantee OR imposing penalty.
 - (iv) Ban from accepting the future assignment of the Authority for the period specified.
 - (v) Any other action deemed appropriate by the management. The decision / interpretation in all/any terms and conditions enumerated above and agreed upon by the firm shall be final and binding on firm without demure and any further recourse to any litigation/arbitration.
 - (vi) Penalty of Rs 1,000/- per day / part of the day will be levied on pre-audit firm if pre-audit document is not pre-audited within stipulated time of 2 days from intimation including original two days.
 - (vii) If Pre auditor leaves during the tenure of assignment without any proper procedure or prior intimation, Bank guarantee and outstanding fees may be forfeited. The decision of authority is final in case of additional penalty.

H. Settlement of Disputes

1. The decision of the Authority in selection of the C.A. firm will be final.
2. Any dispute w.r.t assignment including pre-audit of any pre-audit document between pre-auditor and concerned branch / unit / division will be resolved by the Account Officer, GUDA. The pre-auditor dissatisfied with the decision of the Account Officer may approach the Additional Collector / Chief Executive Authority and the decision of the Additional Collector / Chief Executive Authority will be final and binding one.

3. For the purpose of the present work contract as well as for any matter arising there under or connected therewith, the Court at Gandhinagar, Gujarat alone shall have jurisdiction.

I. Content of Tender Proposal

Tenderer has to submit the offer online on GEM Portal.

1. **Technical Bid** will be opened on due date (as per notice inviting tender) which must contain
 - All the supporting documents as mentioned in Chapter B above to assess the eligibility criteria / technical evaluation duly signed and sealed by authorized person of the Firm / LLP.
 - The formats given in Annexure I to III to be furnished.
 - Each page of these tender documents is required to be signed by nodal partner of the firm and to be uploaded. The document / certificates in support along with tender shall also be signed by the nodal partner.
2. Financial Bid will contain Price bid as per Annexure IV.
3. Scan copy of EMD to be uploaded online along with affidavit on Rs 300 stamp paper. Both of the documents in original to be submitted physically within 5 days of closing of bid submission period.

Annexure I
(To be printed on letter head of firm)

Technical Offer

Sr No	Particulars					
1	Name of Firm					
2	Year of Establishment					
3	Firm / LLP Registration Number With ICAI					
4	Constitution (Firm / LLP)					
5	Office Address					
6	Contact Number					
7	Email					
8	Details of Partners					Separate table containing 1. Name, 2. Membership Number, 3. Year of Registration with ICAI,
9	Details of Staff					Separate table containing number of staff including Chartered accountants and other staff with supporting documents to full fill eligibility criteria
10	Firm Income Tax PAN No					Number as well as document separately attached
11	Firm GST Number (Both)					Number as well as document separately attached
12	Empanelment No with C & AG					Number as well as document separately attached
13	Experience (for Point 4 of Eligibility Criteria)					Separate Table as below
	Sr No	Name of Org	Address of Org	Year of Assignment	Date of Allotment	Date of Completion
Note: Submit separately work order / order of allotment as well as document supporting completion of audit.						

Annexure II

Format of Certificate [Point No 4 of Chapter B – Eligibility Criteria]

[To be issued on the letter head of organization]

This to certify that M/s _____, Chartered Accountants have successfully handled the assignment as Statutory Auditor / Pre-Auditor / Internal Auditor / Concurrent Auditor **(as applicable)** for the financial year _____ with contract value of Rs _____ (inclusive of GST).

During the period of assignment, the firm handled following type of task and assignments for the organization successfully, satisfactorily and in compliance of work order issued to the firm.

- 1.
- 2.
- 3.

[List of all major and minor assignments performed for the organization to be mentioned]

Date: -
Place: -

(Signature of Authorized Person)

Annexure-III

Affidavit

This is to certify that I _____ undersigned fully authorized by (Name of Firm) to submit this tender document "**Appointment of Chartered Accountant Firms / LLPs for Work of Pre-Audit**" of Statue of Unity Area Development & Tourism Governance Authority.

This is further certified that,

- A. Our firm / LLP / any of its partners are not debarred / disqualified / penalized by any government organization, department, board, corporation, tribunal or any other organization / undertaking or any regulatory bodies like RBI, ICAI, SEBI, NCLT, or National Financial Reporting Agency, RERA or any court etc.
- B. And there is no adverse action taken or proposed against or any matter related to that for which proceedings are ongoing on our firm / LLP or any of its partner / directors by any authority by any of the above.
- C. In case of any adverse / disciplinary action is initiated during the procedure for appointment of CA Firm for this assignment and also after appointment (If selected), the organization can terminate the appointment without assigning reasons thereof.
- D. The firm / LLP is not issued with any order of disqualification, debarment or termination by any government organization, department, board, corporation, tribunal or any other organization / undertaking or any regulatory bodies like RBI, ICAI, SEBI, NCLT, RERA or National Financial Reporting Agency or any court etc. for which proceedings are ongoing.
- E. All the information given in tender document submitted by us is correct.
- F. That the particulars given are complete and correct and that if any of the statements made or the information so furnished in the application form is later found not correct or false or there had been suppression of material information, the firm would not only stand disqualified from the allotment, but would be liable for disciplinary action under the Chartered Accountants Act, 1949 and the regulations framed there under.
- G. We have read entire tender document and agree to carry out scope of work mentioned in document and all terms and conditions mentioned will be acceptable to us.

Date:

Place:

**Sign of Authorized Partner
(With Firm Name, Seal & Stamp)**

Annexure – IV

Financial Proposal Submission Form

Format for Financial Bid

Particular	Fees (In Rs)	Add: Taxes & Duties	Total
Gandhinagar Urban Development Authority			
Total In Rupees			

- Fee is including all kind of charges to render services. No any other charges except this Fee shall be paid to perform the scope.
- We have read all the terms and conditions with respect to financial bid as outlined in the tender document and abide ourselves with the terms and conditions.

(Sign with stamp & membership no. on each page)