

बिड दस्तावेज़ / Bid Document

बिड विवरण / Bid Details	
बिड बंद होने की तारीख/समय / Bid End Date/Time	22-07-2025 15:00:00
बिड खुलने की तारीख/समय / Bid Opening Date/Time	22-07-2025 15:30:00
बिड पेशकश वैधता (बंद होने की तारीख से) / Bid Offer Validity (From End Date)	180 (Days)
मंत्रालय/राज्य का नाम / Ministry/State Name	Gujarat
विभाग का नाम / Department Name	Industries And Mines Department Gujarat
संगठन का नाम / Organisation Name	Dholera Sir - Special Investment Region (sir)
कार्यालय का नाम / Office Name	Dholera Special Investment Regional Development Au
वस्तु श्रेणी / Item Category	Financial Audit Services - Review of Financial Statements, Financial Reporting Framework, Audit report; Audit Firm, CA Firm, CAG Empaneled Audit or CA Firm
अनुबंध अवधि / Contract Period	9 Month(s)
एमएसएमई के लिए अनुभव के वर्षों और टर्नओवर से छूट प्रदान की गई है / MSE Exemption for Years of Experience and Turnover	No
स्टार्टअप के लिए अनुभव के वर्षों और टर्नओवर से छूट प्रदान की गई है / Startup Exemption for Years of Experience and Turnover	No
विक्रेता से मांगे गए दस्तावेज़ / Document required from seller	Experience Criteria, Certificate (Requested in ATC), Additional Doc 1 (Requested in ATC), Additional Doc 2 (Requested in ATC), Additional Doc 3 (Requested in ATC), Additional Doc 4 (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
क्या आप निविदाकारों द्वारा अपलोड किए गए दस्तावेज़ों को निविदा में भाग लेने वाले सभी निविदाकारों को दिखाना चाहते हैं? संदर्भ मेनू है / Do you want to show documents uploaded by bidders to all bidders participated in bid?	Yes
बिड लगाने की समय-सीमा बढ़ाने के लिए आवश्यक न्यूनतम सहभागी विक्रेताओं की संख्या / Minimum number of bids required to disable automatic bid extension	1

बिड विवरण/Bid Details	
दिनों की संख्या, जिनके लिए बिड लगाने की समय-सीमा बढ़ाई जाएगी। / Number of days for which Bid would be auto-extended	7
बिड से रिवर्स नीलामी सक्रिय किया/Bid to RA enabled	No
बिड का प्रकार/Type of Bid	Two Packet Bid
तकनीकी मूल्यांकन के दौरान तकनीकी स्पष्टीकरण हेतु अनुमत समय /Time allowed for Technical Clarifications during technical evaluation	2 Days
अनुमानित बिड मूल्य /Estimated Bid Value	750000
मूल्यांकन पद्धति/Evaluation Method	Total value wise evaluation
मध्यस्थता खंड/Arbitration Clause	No
सुलह खंड/Mediation Clause	No

ईएमडी विवरण/EMD Detail

एडवाइजरी बैंक/Advisory Bank	State Bank of India
ईएमडी राशि/EMD Amount	22500

ईपीबीजी विवरण /ePBG Detail

एडवाइजरी बैंक/Advisory Bank	State Bank of India
ईपीबीजी प्रतिशत (%) /ePBG Percentage(%)	5.00
ईपीबीजी की आवश्यक अवधि (माह) /Duration of ePBG required (Months).	12

(a). जेम की शर्तों के अनुसार ईएमडी छूट के इच्छुक बिडर को संबंधित केटेगरी के लिए बिड के साथ वैध समर्थित दस्तावेज प्रस्तुत करने हैं। एमएसई केटेगरी के अंतर्गत केवल वस्तुओं के लिए विनिर्माता तथा सेवाओं के लिए सेवा प्रदाता ईएमडी से छूट के पात्र हैं। व्यापारियों को इस नीति के दायरे से बाहर रखा गया है।/EMD EXEMPTION: The bidder seeking EMD exemption, must submit the valid supporting document for the relevant category as per GeM GTC with the bid. Under MSE category, only manufacturers for goods and Service Providers for Services are eligible for exemption from EMD. Traders are excluded from the purview of this Policy.

(b).ईएमडी और संपादन जमानत राशि, जहां यह लागू होती है, लाभार्थी के पक्ष में होनी चाहिए। / EMD & Performance security should be in favour of Beneficiary, wherever it is applicable.

लाभार्थी /Beneficiary :

Chief Executive Officer

Temporary Office Address: Dholera Special investment Regional Development Authority, Block no. 18, 4th Floor, Udyog Bhavan, Sector - 11, Gandhinagar, Gujarat. Regd. Office: Dholera Special investment Regional Development Authority, Block no. 11/12, 3rd Floor, Udyog Bhavan, Sector - 11, Gandhinagar, Gujarat. (Dholera Special Investment Region Development Authority)

विभाजन/Splitting

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

एमआईआई अनुपालन/MII Compliance

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

एमएसई खरीद वरीयता/MSE Purchase Preference	No
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1. 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.

अतिरिक्त योग्यता /आवश्यक डेटा/Additional Qualification/Data Required**Financial Audit Services - Review Of Financial Statements, Financial Reporting Framework, Audit Report; Audit Firm, CA Firm, CAG Empaneled Audit Or CA Firm (1)****तकनीकी विशिष्टियाँ /Technical Specifications**

विवरण/ Specification	मूल्य/ Values
कोर / Core	
Scope of Work	Review of Financial Statements , Financial Reporting Framework , Audit report
Type of Financial Audit Partner	Audit Firm , CA Firm , CAG Empaneled Audit or 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 , Compliance with law & regulations , As per the scope of work , Internal Control over Financial Reporting , Bank Transactions
Type of Industries/Functions	Operational & Administrative , Government Authority
Frequency of Progress Report	As per the scope of work
MIS Reporting for Financial Audit support	Yes

विवरण/ Specification	मूल्य/ Values
Frequency of MIS reporting	As per the scope of work
State	NA
District	NA
एडऑन /Addon(s)	
Post Financial Audit Support	Yes

अतिरिक्त विशिष्टि दस्तावेज़ /Additional Specification Documents

प्रेषिती/रिपोर्टिंग अधिकारी /Consignees/Reporting Officer and Quantity

क्र.सं./S.N o.	प्रेषिती/रिपोर्टिंग अधिकारी /Consignee Reporting/Officer	पता/Address	संसाधनों की मात्रा / To be set as 1	अतिरिक्त आवश्यकता /Additional Requirement
1	Vaghela Rajendrasinh Natavarsinh	382017,DHOLERA SPECIAL INVESTMENT REGIONAL DEVELOPMENT AUTHORITY BLOCK NO.11/12, 3rd FLOOR, UDHYOGBHAVAN, SECTOR- 11,GANDHINAGAR 382017	1	<ul style="list-style-type: none"> Number of Months for which Post Audit Support is required : 3

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

1. Buyer Added Bid Specific ATC

Buyer uploaded ATC document [Click here to view the file.](#)

2. Buyer Added Bid Specific ATC

Buyer Added text based ATC clauses

Introduction & Background

Dholera Special Investment Region (DSIR) has been declared by Government of Gujarat, Industries and Mines Department Notification No. GHU-14/SIR/112009/253/(1)/(I) dated 22nd May, 2009 under the provision of section-3& 4 of the Gujarat Special Investment Region Act – 2009. This was the first Special Investment Region of its kind in India. In the year 2009 the Gujarat Special Investment Region Act – 2009 was enacted from 6th January-2009, which provides a statutory status to Special Investment Regions in Gujarat, with an objective to provide for establishment, operation, regulation and management of large size Investment Regions and Industrial Areas in the State of Gujarat; and to specially enable their development as global hubs of economic activity supported by world class infrastructure, premium civic amenities, centers of excellence and proactive policy framework; and for setting up an organizational structure with that purpose and for matters connected therewith or incidental thereto.

The Dholera Special Investment Region (DSIR) will be a major new industrial hub located on a Greenfield site at about 100 km south of Ahmadabad and at about 130 km from Gandhinagar. The project is the first Investment Region to be designated under the proposed Delhi - Mumbai Industrial Corridor project (DMIC), a joint Indian and Japanese Government initiative to create a linear zone of industrial development nodes also

ng a Dedicated Freight Corridor (DFC) Railway Line.

The Dholera Special Investment Region covers a substantial area of land totaling to approximately 920 square km and encompasses 22 villages of Dholera taluka, Ahmedabad District, making it the largest of the investment nodes proposed so far in the DMIC influence region, the site is strategically situated between the main industrial centers of Ahmedabad, Vadodara, Surat, Rajkot and Bhavnagar. It is linked to the major ports of Gujarat by State Highways but as yet has no direct rail connection. The nearest international airport is at Ahmedabad, although there is a current proposal to develop a new international airport to the north-east of the Dholera Special Investment Region (DSIR) at Nava gam village.

The existing population within Dholera Special Investment Region (DSIR) area is only about 39000 (census 2011), inhabiting small settlements. Agriculture is the principal land use and activity within the area, although the land is generally of poor quality and saline, especially close to the sea, and farm output is not high. Land values are therefore relatively low.

Dholera Special Investment Regional Development Authority, Gandhinagar has been constituted by Government of Gujarat, Industries and Mines Department notification no. GHU/10/07/SIR/112010/81450/I dated 16.02.2010, under the provisions of Gujarat Special Investment Region Act-2009. As per provision of section 5 of Gujarat Special Investment Region Act 2009, The Gujarat Infrastructure Development Board (GIDB), established under section 17 of the Gujarat Infrastructure Development Act, 1999 has been declared and designated as the Special Investment Region Apex Authority for the purpose of the Act 2009.

Further, Government has enacted Dholera Special Investment Region Welfare Society (DSIR Welfare Society) under Bombay Public Trust Act, 1950 and Societies Registration Act, 1860 to carry out welfare related activities in the area of Dholera region.

Scope of Work

In order to ensure proper utilization of funds and for better control a uniform and efficient system, Internal Audit cum pre-audit by chartered accountant firm introduced in DSIRDA from F.Y. 25-26.

The C.A. firm engaged for pre-audit (pre-auditor) will ensure that all types of payment vouchers are transacted only after the process of pre-audit. DSIRDA will ensure that said aspect.

Major Scope of Work:

- A. Pre-audit for all types of payments
- B. Internal Audit
- C. Verification of Compensation Payment by Authority for the prior period of FY 2017-18 to 2024-25 and the work is also required to continue in FY 2025-26

A. Detailed Scope of Work for Pre Audit:

1. The pre-auditor shall ensure that all the payment shall be pre-audited. Payment recommendations are received from admin department, the same will be processed upon certification of pre-auditor that the payment is in accordance with the scheme guidelines of State/Central government intimation GR, circular, tender, work order and orders of DSIRDA or CEO DSIRDA. Wherever the powers are delegated to Governing Body or Chairman of DSIRDA, the pre-auditor shall ensure that the payment is in accordance with these orders. Further, Authorized representative of CA firm will sign and date with rubber stamp of the firm on each bill/voucher as a mark of pre-audit before making the payments.
2. The pre-auditor shall also ensure that the resolution of Governing Body of DSIRDA, the decision of the Chairman/CEO DSIRDA having financial implications do not violate or contravene any of the instructions of Central/State Govt. If the pre-auditor come 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 DSIRDA.
3. The pre-auditor should be well conversant with all the schemes/guidelines/GRs/ circulars, standing instructions, tenders, work order, and rules of DSIRDA before starting Pre-Audit.
4. The nature of work of pre-auditor and the checks applied, while pre-auditing any Payment will be similar to all the offices.
5. The pre-auditor shall provide the details and documentary evidences of qualifications of authorized Chartered Accountant and other staff to be deployed for this assignment to the DSIRDA office, Gandhinagar in advance before starting work.
6. No bill or voucher should remain pending for more than two days. The pre-auditor shall devise a system of pre-audit and deployment of manpower including their rotation within the offices in such a manner that the bills are cleared not later than two days after their presentation.

7. Objections, if any, shall be raised at single point right in the beginning. The bills will be passed only after compliance of all the points raised by the pre-auditor. However, raising fresh queries on the same bill in its subsequent presentation shall be avoided. The pre-auditor should present a summary of objections raised at the office level to the Account Officer, DSIRDA or CEO, DSIRDA regularly on a quarterly basis.
8. It will be the responsibility of the pre-auditor to carry out fast, prompt, accurate and correct pre-audit.
9. Pre-auditor shall maintain Audit Book in the appropriate format in duplicate. Audit book should be handed over to DSIRDA wherever required.
10. The pre-auditor will submit the audit report in the prescribed format and also will make a power point presentation on quarterly basis before CEO/Account Officer, DSIRDA, work done by them during the particular quarter. The audit report and presentation should mention the number of bills checked along with individual and total amount of bills, the number of bills and amount of bills in which irregularities are found, details thereof, the person responsible for that, time taken in checking the Bills etc. The pre-audit report and internal audit report with presentation will be duly submitted along with the quarterly bill submitted by C.A. Firm. Payment of invoices will be made after completion of presentation and submission of relevant certificates and documents.
11. The pre-audit should be carried out independently without any influence/pressure from any of the other offices. It may be clearly noted that for the purpose of pre-audit, the auditors will be appointed directly by DSIRDA office, Gandhinagar and shall be accordingly accountable to DSIRDA office, Gandhinagar. The pre-audit work should be carried out in an objective, impartial and fair manner.
12. The appointment of pre-auditor will be made from the date of awarding the contract and the work of pre-audit will start from the date mentioned in the letter of awarding the contract.
13. Work of pre-audit in DSIRDA should start immediately on issuance of letter of appointment. C.A. Firm should be in position to start the work immediately on intimation regarding appointment.
14. Any further clarification on the scope of work can be obtained from DSIRDA office through written communication.
15. 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 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.

Further information about DSIRDA office and their activities, if required, may be obtained from DSIRDA Office by authorized representative of CA Firm.

B. Major areas to be covered during the course of Internal Audit

It aims to give broad contours within which the audit would be carried out in accordance with standards of Auditing and will include such test and controls, as the auditor considers necessary under the circumstances; however, it may evolve in the other areas based on the necessity, mandate, and compulsion. Firm has to do Internal Audit for Whole Financial Year. The Scope is divided into following broad segments:

1) Internal Audit:

- A. To cover the areas ensuring that
 - Transactions are recorded as per principles of commercial accounting and are booked to proper accounting heads.
 - Transactions are undertaken on the basis of proper authority.
 - Utilization of external funds is for purposes in accordance with the financing agreement.
 - S. Budget funds are utilized for purposes for which they are provided.
 - Transactions are duly supported by proper supporting documents and clear linkage between books of accounts and reports presented to Bank/FA.
 - Propriety of the transactions.
- B. Checking the maintenance of books of accounts and records.
- C. Checking the bank reconciliation statements.
- D. Checking of components wise, category-wise and account head-wise expenditures.
- E. Checking of running bills raised for payment under each project pertaining of DSIRDA.
- F. Checking of investments, short term deposit etc. made by the authority from time to time.
- G. Checking of compliance of various taxes.
- H. Assigning of funds management of the authority.

- I. Suggesting revision in forms and formats from time to time.
- J. Physical verification of cash on quarterly basis and fixed assets on yearly basis.
- K. Compliance and related activities:
 - Ensure Compliance of Internal Audit Queries.
 - Co-ordinate, follow up for the Compliances at all the locations.
 - Checking and verifying the relevant records to ascertain that Compliance to Internal Audit Report is Complete in all respect.
 - Investigate into reasons for non-Compliances.
 - To verify and comment on Bank Reconciliation Statement complied for different bank accounts.
 - Audit of fund utilization and fund flow.
 - Checking of claims as per the guidelines prescribed and verifying the claims status report.
- L. Other Services: As and when required.

2) Monitoring Mechanisms:

The selected Auditor will develop monitoring and supervision mechanism to ensure that the assignments are progressing according to schedule. Any slippage, queries, observations, or any problems faced in the work areas will be highlighted and reported immediately for necessary corrective action by the Company.

Annual Internal Audit report shall have been submitted within 60 days of the end of the financial year.

Internal Audit Report should be structured in a manner to provide the following:

- (a) Audit observations,
- (b) Implications of the observations with root cause,
- (c) Suggested recommendations,
- (d) Management's comments/agreed actions and
- (e) Status of actions on the previous recommendations.

3) Co-ordination:

The selected Auditor will co-ordinate with the top management in periodical meetings to review the progress of the work and to ensure requirement be fully met.

4) Internal Control System:

Documenting, examining, suggesting Improvement in Internal Control System for all transactions.

C. Verification of Compensation Payment by Authority

DSIRDA is engaged in the activity of Town Planning in the area of Dholera and for that purpose major work is to acquire land from the land owners. DSIRDA has started this activity since 2017-18.

As per the requirement of the office of DSIRDA, all the payments made related to compensation since 2017-18 to 2024-25 and thereafter in continuous manner for FY 2025-26 is required to be scrutinized and verified as per generally accepted audit practices. A CA firm is required to provide separate verification report of detailed summary of such compensation payments in the comprehensive format decided by the DSIRDA. The CA firm is required to co-ordinate with different wing of DSIRDA to complete the work.

The required report mainly covers the TP scheme wise payment proposed by the admin or Technical wing of DSIRDA and against which how much payment has been made indicating bank clearing date. CA Firm is required to provide format in which report is required to be submitted and which shall be finalized by DSIRDA.

Deployment of Personnels/Resources

The pre-auditor firm shall have to deploy One full time person having qualification of Inter C.A. with at least 2 year of experience of Audit and with working knowledge of Computer and Tally. Personnel of the Pre-audit firm must be conversant with the Government rules, procedures, guidelines etc.

The selected CA Firm is required to provide CV along with Certificate of Degree as well as Experience certificate. The CA firm is required to provide consent letter in this matter and without the same CA firm will not be allowed to work and work order / contract / agreement may be cancelled by DSIRDA.

The said team member will be deputed at DSIRDA office on regular basis & remain present in office from 10:30 AM to 6:30 PM.

The Audit team leader must be partner of the firm (i.e. CA) will coordinate and organize the activities of pre-audit. The Audit Team leader should visit Head Office of DSIRDA once in fortnight to review work. Team Member and Team Leader have to visit office on call/holidays also, if required by the office of DSIRDA.

Cost

In case there are more than one firm of Chartered Accountants, who has filled similar fees then, the firms having highest technical marks would be allotted work.

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 10 years as on 30.06.2025	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. 30 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 30 Lacs
3	The Chartered Accountant Firm / LLP should have at least 3 Chartered Accountants out of which at least 2 should be partners	Self-certified registered copy of latest partnership deed

4	<p>The Chartered Accountant Firm / LLP must have done</p> <p>A) at least 1 assignment of audit for listed company in last 3 years (as on 31.03.2024).</p> <p style="text-align: center;">OR</p> <p>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.</p>	<p>1. Work order / appointment letter issued and/or agreement entered for each case for each separate year.</p> <p style="text-align: center;">and</p> <p>2. Execution certificate by client with contract value, period and nature of assignment. (As per annexure II)</p>
5	<p>The Chartered Accountant Firm / LLP must have completed minimum 10 Pre-Audits / Internal Audits in the Gujarat State Government in last 3 years (F.Y. 22-23, 23-24, 24-25). Work Orders should be enclosed.</p>	<p>Work order / appointment letter issued and/or agreement entered for each case</p>
6	<p>The CA firm must be empaneled with the Comptroller & Auditor General of India, New Delhi for the last three financial years. (i.e., FY 2022-23, 2023-24 and 2024-25)</p> <p>And the empanelment is in continuation as on bid date.</p>	<p>Copy of Empanelment Letter issued by C & AG Office for FY 2021-22, 2022-23, 2023-24 and 2024-25 (Mere application letter to C & AG is not sufficient document.)</p>
7	<p>The firm / LLP must have valid GST Registration, PAN Registration and Firm Registration</p>	<p>1. Copy of GST registration certificate 2. Copy of PAN Card</p>
8	<p>The Chartered Accountant Firm's Registered head office should be located in Ahmedabad/Gandhinagar</p>	<p>Copy of government proofs which confirm location of registered head office.</p>
9	<p>Affidavit and declaration regarding pending disciplinary matters, debarments and disqualifications and other matters</p>	<p>Self-declaration duly signed in the letterhead of the firm as per Annexure III on stamp paper of Rs 300.</p>
10	<p>Earnest Money Deposit</p>	<p>Rs. 22,500/- via account payee Demand Draft drawn in favor of "Dholera Special Investment Regional Development Authority", payable at Gandhinagar of any scheduled bank enlisted in latest GR of Finance Department, Gujarat in this regard.</p>

11	The firm / LLP should have at least 20 staff who pertain to pre audit / internal audit / concurrent audit related work.	The list of staff along with qualification to be provided.
12	The Firms / LLPs already engaged with the Authority in the existing assignment for the FY 2025-26 of bookkeeping 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.		

A. General Terms and Conditions

1. The evaluation of the proposals will be made as per the pre decided minimum eligibility criteria as mentioned in the document.
2. Any undue influence of any type may disqualify the bidder and the bid will be outright rejected.
3. The C.A. firm will submit the proposal for office Head Office/Branch Office located at Gandhinagar/Ahmedabad. CA firm will be selected on Least Cost method. The CEO, DSIRDA will allot work to qualified CA firm.
4. Tender shall be filled by CA firm on GEM. **Firm will mention the amount of fees chargeable for FY 2025-26 (including all charges/expenses, taxes) based on scope of work mentioned in the tender document.**
5. In case same audit fee is quoted by two or more CA firms, the selection of auditor shall be done based on Highest Marks Scored in Technical Evaluation and at CEO, DSIRDA discretion.
6. The technical bid will be opened first and will be evaluated by a committee of officers. **The financial bid will be opened by the committee only in respect of those firms who possess minimum eligibility criteria as per Technical Bid evaluation.** Those who have not submitted required documents as per ATC will be disqualified. Further, Minimum criteria for eligibility of technical bid is 60 marks or more out of 100 marks.
7. Proposals without necessary documents will be rejected.
8. The whole process of tendering can be cancelled without giving any prior notice or intimation by CEO DSIRDA.
9. The Validity of the bid shall be 180 days.

B. Miscellaneous

1. In case of operational difficulties, the CEO DSIRDA may take steps including changes in conditions of assignment to remove such difficulties without materially altering the scope of work or terms and conditions.
2. The CEO DSIRDA reserves the right of awarding this contract or at his discretion may not award this contract at all or may postpone the award of work for a reasonable time.
3. The CEO DSIRDA, Gandhinagar will have power to remove CA firm from assignment on being established that the pre-audit work is not being carried out by the firm itself and/or by subletting to other CA firm. Penalties equal to yearly quoted fees by CA Firm will be imposed if the firm is noticed for subletting the work to other agencies/firms.

C. Taxes and Duties

1. The bidder should quote fees inclusive of all applicable taxes.
2. All the applicable Taxes/TDS will be deducted from the payments.
3. No other taxes shall be paid. The C.A. Firm and their personnel shall pay such taxes, duties, fees and other impositions as may be levied under the applicable law, the amount of which is deemed to have been included in the contract price.

D. Commencement, Completion, Modification and Termination of Contract

1. The appointment will be initially for one year. However, the appointment will be renewed further for period of one year or any other appropriate period considering the satisfactory performance of the Chartered Accountant firm.
2. The contract can be terminated from either side, by mutual understanding at any time or after giving 60 days' notice as the case may be to the concerned without mentioning any reason. However, the decision of the Director DSIRDA will be final and binding in this regard. In case of any gross negligence, irregularity, laxity or misconduct on the part of the C.A. Firm's personnel or any of its partner/proprietor, the contract will be terminated immediately and other actions as deemed appropriate will be initiated.

E. Payment of fees to the Pre Auditors

1. The payment of fees will be made by DSIRDA on a quarterly basis only after obtaining Audit reports, presentations, relevant certificates and other enclosures/documents of Pre Auditor. Further, Pre Auditor shall provide certificate as "All bills/ vouchers of office level are covered under pre-audit/post audit/Internal Audit and no bill/ voucher is left by pre-auditor / Internal Auditor and the same tallies with the number of vouchers/bills and amount thereof mentioned in the cash book/bank book."
2. The Chartered Accountant firm will quote the rates only for the first year. In case of renewal of the work for the second year, the pre audit fees will be decided mutually by DSIRDA and CA firm for the period of renewal.
3. The bidder shall go through volume of work and scope of work mentioned in the bid, fees shall be quoted accordingly.

F. Obligations of the pre-auditor

1. The pre-auditor cannot assign this contract, or sub contract it, or any portion of it, to any other C.A./ C.A. firm.
2. The C.A. Firm has to provide irrevocable performance bank guarantee equal to 5% of the total yearly work order for the period of 18 months as performance guarantee and same will be renewed for additional period of 18 months for each period of renewal. In other words, PBG shall be required to be provided for period of contract renewal plus 6 months.

"While issuing bank Guarantee issuing applicant must mention receiver's details as UBI Bank IFSC - UBIN0905836, Branch Gandhinagar, in BG text at which SFMS IFIN 760 message to be sent by issuing bank, to establish the authenticity of given BG."

3. The pre-auditor shall remain present in coordination / review meetings, and make presentations as and when called and no additional fees shall be paid for that.

4. The CA Firm shall train their employees from time to time with the prevailing and updates of rules and regulations of the various scheme carried out by the DSIRDA.
5. The CA firm should provide full details of firm's employees/partners who will work as pre-auditor. The firm should also provide firm's photo I-card to the concerned employees. The pre-auditor shall invariably carry such photo I-card with him while going for the audit.
6. The CEO DSIRDA has power to call for CA firm's books of accounts and other records for verification and/or to get verified to confirm the names of the employees and staff including the authorized CA by whom the pre-audit work is being carried out /has been carried out. Pre-audit or firm can change the pre audit staff with intimation of the same to the DSIRDA office.

G. Confidentiality

1. The pre-auditor, their partners and the personnel of either of them shall not as part of this assignment, disclose any proprietary or confidential information relating to the services, this contract, or DSIRDA operations without prior written consent of the DSIRDA.
2. All reports and other documents submitted by pre-auditor shall become and remain the property of the DSIRDA and the pre-auditor shall, not later than upon termination OR expiration of this contract, deliver all such documents and reports to the DSIRDA with a detailed inventory thereof. The pre-auditor may retain a copy of such report and documents but shall not use these reports and documents for purpose unrelated to this contract without prior written approval of the DSIRDA.
3. The pre-auditor has to give an undertaking 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.

H. Obligation of the DSIRDA

1. DSIRDA will provide office space including furniture, fixture, electricity, computer system, printer and accessories on sharing basis to Auditor.
2. DSIRDA will provide relevant records, bills, vouchers along with guidelines, orders, resolutions, GRs etc. for verification of pre-audit.

I. Settlement of Disputes

1. The decision of the DSIRDA in selection of the C.A. firm will be final. Removal / termination of C.A. firm can be done by the Director, DSIRDA.
2. Any dispute w.r.t assignment, including pre-audit of any bill/voucher between pre-auditor and DSIRDA will be resolved by the Account Officer. If pre-auditor is dissatisfied with the decision of the Account Officer, they may approach the CEO, DSIRDA and the decision of the CEO, DSIRDA 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 alone shall have jurisdiction.

J. Penalties

1. If Pre auditor leaves during the tenure of assignment without any proper procedure or prior intimation, Performance Bank guarantee and outstanding fees may be forfeited. The decision of CEO, DSIRDA is final in case of penalty.
2. In the event of gross negligence, irregularity, laxity or misconduct on the part of the pre-auditor's authorized C.A., personnel or any of its partner, the pre-auditor's contract may be terminated and the C.A. firm may get black listed at the discretion of the CEO, DSIRDA which shall be communicated to all the Government Departments and the Institute of Chartered Accountants of India for debarring such firm from any assignment of any Government work. In such a case the C.A.s of the C.A. firm shall be severally and/or jointly directly responsible for the said matter and amount of performance bank guarantee shall be forfeited including outstanding fees.
3. The violation of any of the terms will invoke penalty. It will be the responsibility of the pre-auditor to carry out fast, prompt, accurate and correct pre-audit. Failure to do so leading to either undue delay, or laxity or failure to check irregular payments will make the C.A. firm liable for being removed from the contract by the DSIRDA after issuing 7 days' notice as well as disciplinary action including the forfeiture of performance guarantee will be taken. The decision of the CEO, DSIRDA will be final.
4. The work shall be completed within the time frame or else penalty will be charged @ Rs. 50 0/- + GST per bill per day of delay after four clear working days from the date of submission of bill to the pre-auditor on the basis of such details duly provided by DSIRDA office.
5. In the event of noticing of the fact that the pre-audit work is being carried out by other CA firm or sub-letting to other CA firm, Director, DSIRDA is empowered to withdraw or cancel the work of pre-audit from that CA firm, forfeit performance bank guarantee and any dues on account of pre-audit work with a notice of seven (7) days and may take further actions as deemed appropriate.

Terms & conditions, Scope of work and all other matters mentioned in the bid documents are acceptable and agreed by bidder Firm as per the details mentioned above.

अस्वीकरण/Disclaimer

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.
15. Any ATC clause in contravention with GeM GTC Clause 4 (xiii)(h) will be invalid. In case of multiple L1 bidders against a service bid, the buyer shall place the Contract by selection of a bidder amongst the L-1 bidders through a Random Algorithm executed by GeM system.
16. Buyer added ATC Clauses which are in contravention of clauses defined by buyer in system generated bid template as indicated above in the Bid Details section, EMD Detail, ePBG Detail and MII and MSE Purchase Preference sections of the bid, unless otherwise allowed by GeM GTC.
17. In a category based bid, adding additional items, through buyer added additional scope of work/ additional terms and conditions/or any other document. If buyer needs more items along with the main item, the same must be added through bunching category based items or by bunching custom catalogs or bunching a BoQ with the main category based item, the same must not be done through ATC or Scope of Work.

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.

All GeM Sellers / Service Providers are mandated to ensure compliance with all the applicable laws / acts / rules including but not limited to all Labour Laws such as The Minimum Wages Act, 1948, The Payment of Wages Act, 1936, The Payment of Bonus Act, 1965, The Equal Remuneration Act, 1976, The Payment of Gratuity Act, 1972 etc. Any non-compliance will be treated as breach of contract and Buyer may take suitable actions as per GeM Contract.

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

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 कार्रवाई का आधार होगा।/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.

---धन्यवाद/Thank You---

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

**Dholera Special Investment Regional Development
Authority (DSIRDA)**

Schedule of Tender Events

Sr. No	Event	Date & Time
1	Tender Upload / Publish Date	07.07.2025
2	Last Date and Time for submission of online proposal (Technical and Financial)	22.07.2025 up to 15:00 Hrs.
3	Last Date and Time for submission physical original EMD and affidavit	Within 5 Days from Online Bid Due Date
4	Date and Time of Opening of Technical Bid	22.07.2025 up to 15:30 Hrs.
5	Date and Time of Opening of Financial Bid	To be informed to Technically qualify bidders
6	Address for communication	Temporary Office Address (Address for communication): To, Chief Executive Officer Dholera Special investment Regional Development Authority, Block no. 18, 4th Floor, Udyog Bhavan, Sector - 11, Gandhinagar, Gujarat. Regd. Office: To, Chief Executive Officer Dholera Special investment Regional Development Authority, Block no. 11/12, 3rd Floor, Udyog Bhavan, Sector - 11, Gandhinagar, Gujarat.
7	Bid Validity	180 Days

Introduction & Background

Dholera Special Investment Region (DSIR) has been declared by Government of Gujarat, Industries and Mines Department Notification No. GHU-14/SIR/112009/253/(1)/(I) dated 22nd May, 2009 under the provision of section-3& 4 of the Gujarat Special Investment Region Act – 2009. This was the first Special Investment Region of its kind in India. In the year 2009 the Gujarat Special Investment Region Act – 2009 was enacted from 6th January-2009, which provides a statutory status to Special Investment Regions in Gujarat, with an objective to provide for establishment, operation, regulation and management of large size Investment Regions and Industrial Areas in the State of Gujarat; and to specially enable their development as global hubs of economic activity supported by world class infrastructure, premium civic amenities, centers of excellence and proactive policy framework; and for setting up an organizational structure with that purpose and for matters connected therewith or incidental thereto.

The Dholera Special Investment Region (DSIR) will be a major new industrial hub located on a Greenfield site at about 100 km south of Ahmadabad and at about 130 km from Gandhinagar. The project is the first Investment Region to be designated under the proposed Delhi - Mumbai Industrial Corridor project (DMIC), a joint Indian and Japanese Government initiative to create a linear zone of industrial development nodes along a Dedicated Freight Corridor (DFC) Railway Line.

The Dholera Special Investment Region covers a substantial area of land totaling to approximately 920 square km and encompasses 22 villages are of Dholera taluka, Ahmedabad District, making it the largest of the investment nodes proposed so far in the DMIC influence region, the site is strategically situated between the main industrial centers of Ahmedabad, Vadodara, Surat, Rajkot and Bhavnagar. It is linked to the major ports of Gujarat by State Highways but as yet has no direct rail connection. The nearest international airport is at Ahmedabad, although there is a current proposal to develop a new international airport to the north-east of the Dholera Special Investment Region (DSIR) at Nava gam village.

The existing population within Dholera Special Investment Region (DSIR) area is only about 39000 (census 2011), inhabiting small settlements. Agriculture is the principal land use and activity within the area, although the land is generally of poor quality and saline, especially close to the sea, and farm output is not high. Land values are therefore relatively low.

Dholera Special Investment Regional Development Authority, Gandhinagar has been constituted by Government of Gujarat, Industries and Mines Department notification no. GHU/10/07/SIR/112010/81450/I dated 16.02.2010, under the provisions of Gujarat Special Investment Region Act-2009. As per provision of section 5 of Gujarat Special Investment Region Act 2009, The Gujarat Infrastructure Development Board (GIDB), established under section 17 of the Gujarat Infrastructure Development Act, 1999 has been declared and designated as the Special Investment Region Apex Authority for the purpose of the Act 2009.

Further, Government has enacted Dholera Special Investment Region Welfare Society (DSIR Welfare Society) under Bombay Public Trust Act, 1950 and Societies Registration Act, 1860 to carry out welfare related activities in the area of Dholera region.

Scope of Work

In order to ensure proper utilization of funds and for better control a uniform and efficient system, Internal Audit cum pre-audit by chartered accountant firm introduced in DSIRDA from F.Y. 25-26.

The C.A. firm engaged for pre-audit (pre-auditor) will ensure that all types of payment vouchers are transacted only after the process of pre-audit. DSIRDA will ensure that said aspect.

Major Scope of Work:

- A. Pre-audit for all types of payments
- B. Internal Audit
- C. Verification of Compensation Payment by Authority for the prior period of FY 2017-18 to 2024-25 and the work is also required to continue in FY 2025-26

A. Detailed Scope of Work for Pre Audit:

1. The pre-auditor shall ensure that all the payment shall be pre-audited. Payment recommendations are received from admin department, the same will be processed upon certification of pre-auditor that the payment is in accordance with the scheme guidelines of State/Central government intimation GR, circular, tender, work order and orders of DSIRDA or CEO DSIRDA. Wherever the powers are delegated to Governing Body or Chairman of DSIRDA, the pre-auditor shall ensure that the payment is in accordance with these orders. Further, Authorized representative of CA firm will sign and date with rubber stamp of the firm on each bill/voucher as a mark of pre-audit before making the payments.
2. The pre-auditor shall also ensure that the resolution of Governing Body of DSIRDA, the decision of the Chairman/CEO DSIRDA having financial implications do not violate or contravene any of the instructions of Central/State Govt. If the pre-auditor come 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 DSIRDA.
3. The pre-auditor should be well conversant with all the schemes/guidelines/GRs/circulars, standing instructions, tenders, work order, and rules of DSIRDA before starting Pre-Audit.
4. The nature of work of pre-auditor and the checks applied, while pre-auditing any Payment will be similar to all the offices.
5. The pre-auditor shall provide the details and documentary evidences of qualifications of authorized Chartered Accountant and other staff to be deployed for this assignment to the DSIRDA office, Gandhinagar in advance before starting work.
6. No bill or voucher should remain pending for more than two days. The pre-auditor shall devise a system of pre-audit and deployment of manpower including their rotation within the offices in such a manner that the bills are cleared not later than

two days after their presentation.

7. Objections, if any, shall be raised at single point right in the beginning. The bills will be passed only after compliance of all the points raised by the pre-auditor. However, raising fresh queries on the same bill in its subsequent presentation shall be avoided. The pre-auditor should present a summary of objections raised at the office level to the Account Officer, DSIRDA or CEO, DSIRDA regularly on a quarterly basis.
8. It will be the responsibility of the pre-auditor to carry out fast, prompt, accurate and correct pre-audit.
9. Pre-auditor shall maintain Audit Book in the appropriate format in duplicate. Audit book should be handed over to DSIRDA wherever required.
10. The pre-auditor will submit the audit report in the prescribed format and also will make a power point presentation on quarterly basis before CEO/Account Officer, DSIRDA, work done by them during the particular quarter. The audit report and presentation should mention the number of bills checked along with individual and total amount of bills, the number of bills and amount of bills in which irregularities are found, details thereof, the person responsible for that, time taken in checking the Bills etc. The pre- audit report and internal audit report with presentation will be duly submitted along with the quarterly bill submitted by C.A. Firm. Payment of invoices will be made after completion of presentation and submission of relevant certificates and documents.
11. The pre-audit should be carried out independently without any influence/pressure from any of the other offices. It may be clearly noted that for the purpose of pre-audit, the auditors will be appointed directly by DSIRDA office, Gandhinagar and shall be accordingly accountable to DSIRDA office, Gandhinagar. The pre-audit work should be carried out in an objective, impartial and fair manner.
12. The appointment of pre-auditor will be made from the date of awarding the contract and the work of pre-audit will start from the date mentioned in the letter of awarding the contract.
13. Work of pre-audit in DSIRDA should start immediately on issuance of letter of appointment. C.A. Firm should be in position to start the work immediately on intimation regarding appointment.
14. Any further clarification on the scope of work can be obtained from DSIRDA office through written communication.
15. 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 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.

Further information about DSIRDA office and their activities, if required, may be obtained from DSIRDA Office by authorized representative of CA Firm.

B. Major areas to be covered during the course of Internal Audit

It aims to give broad contours within which the audit would be carried out in accordance with standards of Auditing and will include such test and controls, as the auditor considers necessary under the circumstances; however, it may evolve in the other areas based on the necessity, mandate, and compulsion. Firm has to do Internal Audit for Whole Financial Year. The Scope is divided into following broad segments:

1) Internal Audit:

- A. To cover the areas ensuring that
 - Transactions are recorded as per principles of commercial accounting and are booked to proper accounting heads.
 - Transactions are undertaken on the basis of proper authority.
 - Utilization of external funds is for purposes in accordance with the financing agreements.
 - Budget funds are utilized for purposes for which they are provided.
 - Transactions are duly supported by proper supporting documents and clear linkage between books of accounts and reports presented to Bank/FA.
 - Propriety of the transactions.
- B. Checking the maintenance of books of accounts and records.
- C. Checking the bank reconciliation statements.
- D. Checking of components wise, category-wise and account head-wise expenditures.
- E. Checking of running bills raised for payment under each project pertaining of DSIRDA.
- F. Checking of investments, short term deposit etc. made by the authority from time to time.
- G. Checking of compliance of various taxes.
- H. Assigning of funds management of the authority.
- I. Suggesting revision in forms and formats from time to time.
- J. Physical verification of cash on quarterly basis and fixed assets on yearly basis.
- K. Compliance and related activities:
 - Ensure Compliance of Internal Audit Queries.
 - Co-ordinate, follow up for the Compliances at all the locations.
 - Checking and verifying the relevant records to ascertain that Compliance to Internal Audit Report is Complete in all respect.
 - Investigate into reasons for non-Compliances.
 - To verify and comment on Bank Reconciliation Statement complied for different bank accounts.
 - Audit of fund utilization and fund flow.
 - Checking of claims as per the guidelines prescribed and verifying the claims status report.
- L. Other Services: As and when required.

2) Monitoring Mechanisms:

The selected Auditor will develop monitoring and supervision mechanism to ensure that the assignments are progressing according to schedule. Any slippage, queries, observations, or any problems faced in the work areas will be highlighted and reported

immediately for necessary corrective action by the Company.

Annual Internal Audit report shall have been submitted within 60 days of the end of the financial year.

Internal Audit Report should be structured in a manner to provide the following:

- (a) Audit observations,
- (b) Implications of the observations with root cause,
- (c) Suggested recommendations,
- (d) Management's comments/agreed actions and
- (e) Status of actions on the previous recommendations.

3) Co-ordination:

The selected Auditor will co-ordinate with the top management in periodical meetings to review the progress of the work and to ensure requirement be fully met.

4) Internal Control System:

Documenting, examining, suggesting Improvement in Internal Control System for all transactions.

C. Verification of Compensation Payment by Authority

DSIRDA is engaged in the activity of Town Planning in the area of Dholera and for that purpose major work is to acquire land from the land owners. DSIRDA has started this activity since 2017-18.

As per the requirement of the office of DSIRDA, all the payments made related to compensation since 2017-18 to 2024-25 and thereafter in continuous manner for FY 2025-26 is required to be scrutinized and verified as per generally accepted audit practices. A CA firm is required to provide separate verification report of detailed summary of such compensation payments in the comprehensive format decided by the DSIRDA. The CA firm is required to co-ordinate with different wing of DSIRDA to complete the work.

The required report mainly covers the TP scheme wise payment proposed by the admin or Technical wing of DSIRDA and against which how much payment has been made indicating bank clearing date. CA Firm is required to provide format in which report is required to be submitted and which shall be finalized by DSIRDA.

Deployment of Personnels/Resources

The pre-auditor firm shall have to deploy One full time person having qualification of Inter C.A. with at least 2 year of experience of Audit and with working knowledge of Computer and Tally. Personnel of the Pre-audit firm must be conversant with the Government rules, procedures, guidelines etc.

The selected CA Firm is required to provide CV along with Certificate of Degree as well as Experience certificate. The CA firm is required to provide consent letter in this matter and

without the same CA firm will not be allowed to work and work order / contract / agreement may be cancelled by DSIDRA.

The said team member will be deputed at DSIRDA office on regular basis & remain present in office from 10:30 AM to 6:30 PM.

The Audit team leader must be partner of the firm (i.e. CA) will coordinate and organize the activities of pre-audit. The Audit Team leader should visit Head Office of DSIRDA once in fortnight to review work. Team Member and Team Leader have to visit office on call/holidays also, if required by the office of DSIRDA.

Cost

In case there are more than one firm of Chartered Accountants, who has filled similar fees then, the firms having highest technical marks would be allotted work.

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 10 years as on 30.06.2025	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. 30 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 30 Lacs
3	The Chartered Accountant Firm / LLP should have at least 3 Chartered Accountants out of which at least 2 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 Chartered Accountant Firm / LLP must have completed minimum 10 Pre-Audits / Internal Audits in the Gujarat State Government in last 3 years (F.Y. 22-23, 23-24, 24-25). Work Orders should be enclosed.	Work order / appointment letter issued and/or agreement entered for each case

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

6	The CA firm must be empaneled with the Comptroller & Auditor General of India, New Delhi for the last three financial years. (i.e., FY 2022-23, 2023-24 and 2024-25) 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 (Mere application letter to C & AG is not sufficient document.)
7	The firm / LLP must have valid GST Registration, PAN Registration and Firm	1. Copy of GST registration certificate 2. Copy of PAN Card
8	The Chartered Accountant Firm's Registered head office should be located in Ahmedabad/Gandhinagar	Copy of government proofs which confirm location of registered head office.
9	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.
10	Earnest Money Deposit	Rs. 22,500/- via account payee Demand Draft drawn in favor of “ Dholera Special Investment Regional Development Authority ”, payable at Gandhinagar of any scheduled bank enlisted in latest GR of Finance Department, Gujarat in this regard.
11	The firm / LLP should have at least 20 staff who pertain to pre audit / internal audit / concurrent audit related work.	The list of staff along with qualification to be provided.
12	The Firms / LLPs already engaged with the Authority in the existing assignment for the FY 2025-26 of bookkeeping 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.

A. General Terms and Conditions

1. The evaluation of the proposals will be made as per the pre decided minimum eligibility criteria as mentioned in the document.
2. Any undue influence of any type may disqualify the bidder and the bid will be outright rejected.
3. The C.A. firm will submit the proposal for office Head Office/Branch Office located at Gandhinagar/Ahmedabad. CA firm will be selected on Least Cost method. The CEO, DSIRDA will allot work to qualified CA firm.
4. Tender shall be filled by CA firm on GEM. **Firm will mention the amount of fees chargeable for FY 2025-26 (including all charges/expenses, taxes) based on scope of work mentioned in the tender document.**
5. In case same audit fee is quoted by two or more CA firms, the selection of auditor shall be done based on Highest Marks Scored in Technical Evaluation and at CEO, DSIRDA discretion.
6. The technical bid will be opened first and will be evaluated by a committee of officers. **The financial bid will be opened by the committee only in respect of those firms who possess minimum eligibility criteria as per Technical Bid evaluation.** Those who have not submitted required documents as per ATC will be disqualified. Further, Minimum criteria for eligibility of technical bid is 60 marks or more out of 100 marks.
7. Proposals without necessary documents will be rejected.
8. The whole process of tendering can be cancelled without giving any prior notice or intimation by CEO DSIRDA.
9. The Validity of the bid shall be 180 days.

B. Miscellaneous

1. In case of operational difficulties, the CEO DSIRDA may take steps including changes in conditions of assignment to remove such difficulties without materially altering the scope of work or terms and conditions.
2. The CEO DSIRDA reserves the right of awarding this contract or at his discretion may not award this contract at all or may postpone the award of work for a reasonable time.
3. The CEO DSIRDA, Gandhinagar will have power to remove CA firm from assignment on being established that the pre-audit work is not being carried out by the firm itself and/or by sub-letting to other CA firm. Penalties equal to yearly quoted fees by CA Firm will be imposed if the firm is noticed for subletting the work to other agencies/firms.

C. Taxes and Duties

1. The bidder should quote fees inclusive of all applicable taxes.

2. All the applicable Taxes/TDS will be deducted from the payments.
3. No other taxes shall be paid. The C.A. Firm and their personnel shall pay such taxes, duties, fees and other impositions as may be levied under the applicable law, the amount of which is deemed to have been included in the contract price.

D. Commencement, Completion, Modification and Termination of Contract

1. The appointment will be initially for one year. However, the appointment will be renewed further for period of one year or any other appropriate period considering the satisfactory performance of the Chartered Accountant firm.
2. The contract can be terminated from either side, by mutual understanding at any time or after giving 60 days' notice as the case may be to the concerned without mentioning any reason. However, the decision of the Director DSIRDA will be final and binding in this regard. In case of any gross negligence, irregularity, laxity or misconduct on the part of the C.A. Firm's personnel or any of its partner/proprietor, the contract will be terminated immediately and other actions as deemed appropriate will be initiated.

E. Payment of fees to the Pre Auditors

1. The payment of fees will be made by DSIRDA on a quarterly basis only after obtaining Audit reports, presentations, relevant certificates and other enclosures/documents of Pre Auditor. Further, Pre Auditor shall provide certificate as "All bills/ vouchers of office level are covered under pre-audit/post audit/Internal Audit and no bill/ voucher is left by pre-auditor / Internal Auditor and the same tallies with the number of vouchers/bills and amount thereof mentioned in the cash book/bank book."
2. The Chartered Accountant firm will quote the rates only for the first year. In case of renewal of the work for the second year, the pre audit fees will be decided mutually by DSIRDA and CA firm for the period of renewal.
3. The bidder shall go through volume of work and scope of work mentioned in the bid, fees shall be quoted accordingly.

F. Obligations of the pre-auditor

1. The pre-auditor cannot assign this contract, or sub contract it, or any portion of it, to any other C.A/ C.A. firm.
2. The C.A. Firm has to provide irrevocable performance bank guarantee equal to 5% of the total yearly work order for the period of 18 months as performance guarantee and same will be renewed for additional period of 18 months for each period of renewal. In other words, PBG shall be required to be provided for period of contract renewal plus 6 months.

“While issuing bank Guarantee issuing applicant must mention receiver's details as UBI Bank IFSC – UBIN0905836, Branch Gandhinagar, in BG text at which SFMS IFIN 760 message to be send by issuing bank, to establish the authenticity of given BG.”

3. The pre-auditor shall remain present in coordination / review meetings, and make presentations as and when called and no additional fees shall be paid for that.
4. The CA Firm shall train their employees from time to time with the prevailing and updates of rules and regulations of the various scheme carried out by the DSIRDA.
5. The CA firm should provide full details of firm's employees/partners who will work as pre- auditor. The firm should also provide firm's photo I-card to the concerned employees. The pre- auditor shall invariably carry such photo I-card with him while going for the audit.
6. The CEO DSIRDA has power to call for CA firm's books of accounts and other records for verification and/or to get verified to confirm the names of the employees and staff including the authorized CA by whom the pre-audit work is being carried out /has been carried out. Pre- auditor firm can change the pre audit staff with intimation of the same to the DSIRDA office.

G. Confidentiality

1. The pre-auditor, their partners and the personnel of either of them shall not as part of this assignment, disclose any proprietary or confidential information relating to the services, this contract, or DSIRDA operations without prior written consent of the DSIRDA.
2. All reports and other documents submitted by pre-auditor shall become and remain the property of the DSIRDA and the pre-auditor shall, not later than upon termination OR expiration of this contract, deliver all such documents and reports to the DSIRDA with a detailed inventory thereof. The pre-auditor may retain a copy of such report and documents but shall not use these reports and documents for purpose unrelated to this contract without prior written approval of the DSIRDA.
3. The pre-auditor has to give an undertaking 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.

H. Obligation of the DSIRDA

1. DSIRDA will provide office space including furniture, fixture, electricity, computer system, printer and accessories on sharing basis to Auditor.
2. DSIRDA will provide relevant records, bills, vouchers along with guidelines, orders, resolutions, GRs etc. for verification of pre-audit.

I. Settlement of Disputes

1. The decision of the DSIRDA in selection of the C.A. firm will be final. Removal / termination of C.A. firm can be done by the Director, DSIRDA.
2. Any dispute w.r.t assignment, including pre-audit of any bill/voucher between pre-auditor and DSIRDA will be resolved by the Account Officer. If pre-auditor is

dissatisfied with the decision of the Account Officer, they may approach the CEO, DSIRDA and the decision of the CEO, DSIRDA 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 alone shall have jurisdiction.

J. Penalties

1. If Pre auditor leaves during the tenure of assignment without any proper procedure or prior intimation, Performance Bank guarantee and outstanding fees may be forfeited. The decision of CEO, DSIRDA is final in case of penalty.
2. In the event of gross negligence, irregularity, laxity or misconduct on the part of the pre-auditor's authorized C.A., personnel or any of its partner, the pre-auditor's contract may be terminated and the C.A. firm may get black listed at the discretion of the CEO, DSIRDA which shall be communicated to all the Government Departments and the Institute of Chartered Accountants of India for debarring such firm from any assignment of any Government work. In such a case the C.A.s of the C.A. firm shall be severally and/or jointly directly responsible for the said matter and amount of performance bank guarantee shall be forfeited including outstanding fees.
3. The violation of any of the terms will invoke penalty. It will be the responsibility of the pre-auditor to carry out fast, prompt, accurate and correct pre-audit. Failure to do so leading to either undue delay, or laxity or failure to check irregular payments will make the C.A. firm liable for being removed from the contract by the DSIRDA after issuing 7 days' notice as well as disciplinary action including the forfeiture of performance guarantee will be taken. The decision of the CEO, DSIRDA will be final.
4. The work shall be completed within the time frame or else penalty will be charged @ Rs. 500/- + GST per bill per day of delay after four clear working days from the date of submission of bill to the pre-auditor on the basis of such details duly provided by DSIRDA office.
5. In the event of noticing of the fact that the pre-audit work is being carried out by other CA firm or sub-letting to other CA firm, Director, DSIRDA is empowered to withdraw or cancel the work of pre-audit from that CA firm, forfeit performance bank guarantee and any dues on account of pre-audit work with a notice of seven (7) days and may take further actions as deemed appropriate.

Terms & conditions, Scope of work and all other matters mentioned in the bid documents are acceptable and agreed by bidder Firm as per the details mentioned above.

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	Separate Table as below																		
	<table border="1"> <thead> <tr> <th>Sr No</th><th>Name of Org</th><th>Address of Org</th><th>Year of Assignment</th><th>Date of Allotment</th><th>Date of Completion</th></tr> </thead> <tbody> <tr> <td></td><td></td><td></td><td></td><td></td><td></td></tr> <tr> <td></td><td></td><td></td><td></td><td></td><td></td></tr> </tbody> </table>	Sr No	Name of Org	Address of Org	Year of Assignment	Date of Allotment	Date of Completion													
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.																			
14	Total Receipt of Audit & Attestation Work (As pe Income & Expenditure A/C, Balance Sheet attached (Audited) & certified along with IT return																			
	Year			Fees of Audit & Attestation Work																
	2021-22																			
	2022-23																			
	2023-24																			

Annexure II

Format of Certificate

[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: -

(Signature of Authorized Person)

Annexure III

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 cum Internal Audit**" of **Dholera Special Investment Regional Development 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:

Sign of Authorized Partner

Place: (With Firm Name, Seal & Stamp)

Annexure IV

List of Documents to be attached with the Technical Bid

- Copy of Demand Draft shall be provided as EMD
- Copy of Partnership Deed (in case of partnership firm)
- Copy of Firm card/letter from C.A. Institute mentioning Registration No. and details of Partners & Paid CA employees
- Copy of professional tax and GST registration number
- Copies of Audited income and expenditure account clearly mentioning audit and attestation fees and Audited Balance Sheets for the last three years (F.Y 2021-22, 2022- 23, 2023-24)
- Copies of Income Tax Returns for the last three years along with Acknowledgements (F.Y 2021-22, 2022-23, 2023-24)
- Copies of List of Government Audit work done during last three years along with the copies of work orders. (F.Y 2022-23, 2023-24, 2024-25)
- Undertaking that CA Firm falls under category “II” or higher as per F.D. resolution No. JNV-10-2018-1143-A dated 16/09/2019 & 08/06/2020
- Undertaking that the CA Firm has not been debarred or penalized for any of the Government assignments in last 5 years
- Declaration that no FIR has been lodged against their firm or any partner of their firm or any of its employee in connection with professional work assigned by Government and non-Government organizations/entities. No legal action has been taken by any Government Authority/Government entity for negligence in carrying out audit or misconduct while in audit
- Declaration that CA Firm has registered head office in Ahmedabad / Gandhinagar. Same should be duly evidenced by the latest Firm card or any other document (before the date of advertisement of this bid) duly issued by the Institute of Chartered Accountants of India
- Annexure-II duly stamped and signed. (each page)
- Annexure-III duly stamped and signed. (each page)
- PPT for Annexure – V
- All the documents shall be self-attested

Annexure V

Marking for Technical Evaluation

Sr. No.	Particulars	Requirement/ Evidence	Marks
1.	Experience of Firm <ul style="list-style-type: none"> - More than 15 Years – 15 Marks - 10 Years to 15 Years – 10 Marks 	Firm Constitution Certificate issued by ICAI duly stamped and signed (self-certified).	15
2.	Annual Average Turnover in last 3 Years <ul style="list-style-type: none"> - More than INR 70 Lakhs – 15 Marks - More than INR 50 Lakhs to INR 70 Lakhs– 10 Marks - More than INR 30 Lakhs to INR 50 Lakhs – 05 Marks 	Last 3 (three) financial years duly audited and certified by another Chartered Accountant Certificate for the year 2021-22, 2022-23 & 2023-24.	15
3.	No. of Partners <ul style="list-style-type: none"> - 5 Partners or more - 10 Marks - Minimum No. of Partners required -03 up to -04 Nos.- 05 Marks 	Firm Constitution Certificate issued by ICAI duly stamped and signed (self-certified).	10
4.	Govt Related Assignment/Work Orders <ul style="list-style-type: none"> - More than 20 – 15 Marks - More than 15 to 20 – 10 Marks - More than 10 to 15– 05 Marks 	Experience of handling Internal/Pre-Audit Assignments of Govt Companies/Corporations/Agencies during last 03 financial years	15
5.	Employees on regular pay roll <ul style="list-style-type: none"> - More than 25 – 15 Marks - More than 20 up to 25 – 10 Marks 	The established CA Firm must have minimum strength of 20 persons	15
6.	Whether Peer Review of the firm in the past 3 Financial Years has been done?	The copy of Peer Review Certificate issued by ICAI	10

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

	Presentation by CA Firms Topics	Documents to be submitted by CA Firm <ul style="list-style-type: none">- Background- Types of Services Provided- Details of H.O. and Branch Offices- Details of CA Partners, CA Employees, Audit Staff- Private Pre-Audit / Internal Audits in last 3 years- Government Pre-Audit / Internal Audits in last 3 years (F.Y. 21-22, 22-23, 23-24)- Plan on how CA firm will execute DSIRDA 's Audit as per Scope of work	20
		TOTAL POINTS	100

Note: Qualifying marks are **60**, those who score less than **60 marks** will be disqualified and their financial bid will not be opened. Those CA Firm who have not submitted required documents as per ATC will be disqualified.