

बिड दस्तावेज़ / Bid Document

बिड विवरण/Bid Details	
बिड बंद होने की तारीख/समय /Bid End Date/Time	16-07-2025 18:00:00
बिड खुलने की तारीख/समय /Bid Opening Date/Time	16-07-2025 18:30:00
बिड पेशकश वैधता (बंद होने की तारीख से)/Bid Offer Validity (From End Date)	90 (Days)
मंत्रालय/राज्य का नाम/Ministry/State Name	Gujarat
विभाग का नाम/Department Name	General Administration Department Gujarat
संगठन का नाम/Organisation Name	Gujarat Social Infrastructure Development Society (gsids)
कार्यालय का नाम/Office Name	Director, Gsids
वस्तु श्रेणी /Item Category	Financial Audit Services - As Per SOW; CAG Empaneled Audit or CA Firm
अनुबंध अवधि /Contract Period	2 Year(s)
बिडर का न्यूनतम औसत वार्षिक टर्नओवर (3 वर्षों का) /Minimum Average Annual Turnover of the bidder (For 3 Years)	6 Lakh (s)
उन्हीं/समान सेवा के लिए अपेक्षित विगत अनुभव के वर्ष/Years of Past Experience Required for same/similar service	3 Year (s)
इसी तरह की सेवाओं का पिछला आवश्यक अनुभव है/Past Experience of Similar Services required	Yes
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,Bidder Turnover,Certificate (Requested in ATC),Additional Doc 1 (Requested in ATC),Additional Doc 2 (Requested in ATC) *In case any bidder is seeking exemption from Experience / Turnover Criteria, the supporting documents to prove his eligibility for exemption must be uploaded for evaluation by the buyer

बिड विवरण/Bid Details

क्या आप निविदाकारों द्वारा अपलोड किए गए दस्तावेजों 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?	No
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
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	300000
मूल्यांकन पद्धति/Evaluation Method	Total value wise evaluation
मध्यस्थता खंड/Arbitration Clause	No
सुलह खंड/Mediation Clause	No

ईएमडी विवरण/EMD Detail

आवश्यकता/Required	No
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ईपीबीजी विवरण /ePBG Detail

आवश्यकता/Required	No
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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

1. The minimum average annual financial turnover of the bidder during the last three years, ending on 31st March of the previous financial year, should be as indicated above in the bid document. Documentary evidence in the form of certified Audited Balance Sheets of relevant periods or a certificate from the Chartered Accountant / Cost Accountant indicating the turnover details for the relevant period shall be uploaded with the bid. In case the date of constitution / incorporation of the bidder is less than 3-year-old, the average turnover in respect of the completed financial years after the date of constitution shall be taken into account for this criteria.

2. Years of Past Experience required: The bidder must have experience for number of years as indicated above in bid document (ending month of March prior to the bid opening) of providing similar type of services to any Central / State Govt Organization / PSU. Copies of relevant contracts / orders to be uploaded along with bid in support of having provided services during each of the Financial year.

3. 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.

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

1. Three similar completed services costing not less than the amount equal to 40% (forty percent) of the estimated cost; or

2. Two similar completed services costing not less than the amount equal to 50% (fifty percent) of the estimated cost; or

3. One similar completed service costing not less than the amount equal to 80% (eighty percent) of the estimated cost.

अतिरिक्त योग्यता /आवश्यक डेटा/Additional Qualification/Data Required

Number of Years of firm/company's existence as per ICAI certificate:As Per SOW

Number of years of experience as on date of which at least XX years should be in internal/external audit of companies, PSUs and centrally funded institutions.:As Per SOW

Number of full-time partners/experienced and qualified professionals in full time employment at senior level with experience in handling similar or relevant projects:As Per SOW

Number of partners/ qualified professionals in full time employment with DISA/CISA qualification:As Per SOW

Number of XX fulltime CA's required and YY professional audit staff:As Per SOW

Financial Audit Services - As Per SOW; CAG Empaneled Audit Or CA Firm (1)

तकनीकी विशिष्टियाँ /Technical Specifications

विवरण/ Specification	मूल्य/ Values
कोर / Core	
Scope of Work	As Per SOW
Type of Financial Audit Partner	CAG Empaneled Audit or CA Firm
Type of Financial Audit	Internal Audit
Category of Work under Financial Audit	Pre Audit
Type of Industries/Functions	As Per SOW

विवरण/ Specification	मूल्य/ Values
Frequency of Progress Report	As Per SOW
MIS Reporting for Financial Audit support	Yes
Frequency of MIS reporting	Monthly
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	Heenaben Dhaval Kumar Patel	382009, Director and Member Secretary, Gujarat Social Infrastructure Development Society, Sector-18, GANDHINAGAR	1	<ul style="list-style-type: none"> Number of Months for which Post Audit Support is required : 12

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

1. Generic

OPTION CLAUSE: The buyer can increase or decrease the contract quantity or contract duration up to 25 percent at the time of issue of the contract. However, once the contract is issued, contract quantity or contract duration can only be increased up to 25 percent. Bidders are bound to accept the revised quantity or duration

2. Buyer Added Bid Specific Scope Of Work(SOW)

File Attachment [Click here to view the file.](#)

3. Buyer Added Bid Specific ATC

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

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---

The Scope of work for Pre Audit Work

The Broad scope of work for Pre Audit work:

The Pre-Auditor shall be responsible for examining and verifying all financial proposals, transactions, and related documents prior to approval, with a view to ensuring compliance with applicable government rules, financial regulations, and prescribed procedures. The Pre-Auditor is expected to identify any irregularities, ensure adequacy of supporting documentation, and facilitate informed and compliant financial decision-making.

Scope of the work for UID Project “AADHAR”:

As per resolution issued by Government of Gujarat, each and every payment to be made by GSIDS under Unique Identification Project “AADHAR” is to Pre-audited under supervision of Financial Advisor of GSIDS and major payment i.e. other than routine payment made by GSIDS under any of the scheme undertaken at present and will carry out during the year will have to be pre-audited by firm of Chartered Accountants.

1. Pre Audit before payment for successful enrolment of District collector/Municipal Commissioner through E-Seva Society/Municipal Corporation.
2. Pre Audit of GSIDS Office establishment expenses.
3. Pre Audit before payment to Enrolment Agencies / District /Municipal Commissioner every month.
4. Pre Audit of Expenditure to be incurred from IEC Grant.
5. Pre Audit of Expenditure to be incurred from ICT Grant.
6. Pre Audit of payment from separate account for BPL family incentive grant
7. Pre Audit of all other payments from the UID Project is to be adhered for all transactions.
 - ◆ Cash Advances / Permanent Advances
 - ◆ Payments of salaries and other establishment to staff
 - ◆ Payments of vehicle bills
 - ◆ Payments of Stationery and Printing Bills
 - ◆ Payment of Consultancy Bills
 - ◆ Payments for procurement of capital assets
 - ◆ Any other payments, if any
8. Review and verify state Government / UIDAI / Central Government Resolutions relating to UID and check compliances of conditions of all instructions therein.
9. To certify payment and payment will be made if it is approved by Firm of Chartered Accountants.

Scope of the work for GSIDS:

Scope of Pre-Audit:

The Pre-Auditor shall be responsible for conducting pre-audit of all types of expenditure bills processed by this office, with the objective of ensuring financial propriety, compliance with government norms, and adherence to the applicable rules and procedures.

Coverage of Pre-Audit:

The scope of pre-audit shall include, but not be limited to, bills related to printing and publication, training and capacity-building activities, payments to outsourcing agencies for services (excluding manpower for routine support staff such as peons and drivers), and any other expenditure processed or booked by this office requiring pre-audit under applicable norms.

However, bills of a regular and recurring nature—such as salary and other allowance bills, contingency expenditure like electricity bills, diesel and vehicle maintenance bills, and monthly bills for outsourced manpower (e.g., peons and drivers)—shall be exempted from undergoing pre-audit on a monthly basis.

Notwithstanding the above, any such bill shall be subject to pre-audit if it is being processed for the first time or if there is any change in the amount, nature, or components of the expenditure.

The office reserves the right to determine the categories of bills that shall require pre-audit, and the Pre-Auditor is bound to adhere to the criteria and instructions issued by the office in this regard.

Additional Audit Duties:

The Pre-Auditor shall also perform any other audit-related tasks as may be assigned by the office from time to time.

Eligibility Criteria

01. The firm of Chartered Accountants must be empanelled with the C&AG, New Delhi for the FY 2024-25. Mere Copy of Application and / or Acknowledgement will not be considered.
02. The Firm must have minimum two partners and both must be FCA.
03. The firm must have minimum average annual audit and attestation income not less than Rs.15 lacs in the last three years. (i.e. FY 2022-23, FY 2023-24, FY 2024-25)
04. The Firm must have been registered for a period of at least 5 Years.
05. The firm must have Head office / Branch either in Gandhinagar or in Ahmedabad.
06. The firm must have carried out Audit work of Government Company, Board, Society or Corporation.
07. The firm must have valid GST Registration.
08. The firm must not have been debarred or black listed by State Government, its PSU's, Central Government / PSU's or by Income Tax Department.

Checklist of Documents/Evidence Submitted with Technical Offer

Sr. No.	Eligibility Criteria	Documents Required
1.	CA Firm Empanel with C&AG, New Delhi	C & AG, New Delhi empanelment Certificate for the FY 2024-25 duly stamped and signed (self-certified)
2	Number of Partners and must be FCA (Minimum 2) as on 01/01/2025	Firm Constitution Certificate duly stamped and signed on or After 01/01/2025 (self-certified)
3.	Minimum Annual Average Audit and attestation Income Rs.15 lacs in last 3 years	Self-certified certificate of C.A. for Average Audit and attestation Income of three years i.e FY 2022-23, FY 2023-24 & FY 2024-25.
4.	The Firm must have been registered for a period of at least 5 Years.	Firm Constitution Certificate issued by ICAI, New Delhi (self-certified) on or After 01/01/2025 (self-certified)
5.	Head Office or Branch Office in Gandhinagar / Ahmedabad	Address as per Firm Constitution Certificate issued by ICAI, New Delhi (self-certified)
6.	Experience of Audit work of Government Company, Board, Societies or Corporation.	Copy of at least three appointment orders having Audit Work issued in last five years. (self-certified)
7.	GST Registration	Copy of Registration Certificate under GST
8.	The firm must not have been debarred / blacklisted by State Government, its PSU's , Central Government / PSU's or by Income Tax Department	The notarized affidavit as per prescribed form attached herewith below. (Annexure-A)

Annexure-A

AFFIDAVIT ON RS. 300/- STAMP PAPER

I, _____ Partner of _____ Chartered Accountant firm, having office at _____ and practicing as Chartered Accountant as under:

I, solemnly affirm and say that our firm or any partner of our firm is/are not black listed by Central/State Government Department/Public Sector Undertaking for any work executed in past. I also affirm that, no disciplinary / criminal action is pending as on date of this bid and also should not be convicted / reprimand by any other authority or his parent authority against firm or any partner of our firm.

I know that wrong, false or concealing of an affidavit is an offence.

Sign:

Name:

Address:

(Deponent)

Before Me, Notary

Date:

Place:

Terms and Conditions

1. Eligibility and Bid Evaluation

- Only the Financial Bids of bidders meeting the Eligibility Criteria and submitting all required supporting documents in the Technical Bid will be opened. Technical Bids that do not meet eligibility requirements or lack necessary evidence will be considered non-responsive and will be excluded from further evaluation.
- Upon fulfilling the eligibility criteria, the Financial Bid will be opened online through the GeM portal. The contract shall be awarded to the lowest financial bidder.

2. Estimated Cost and Remuneration

- The estimated total cost for the entire assignment is ₹ 1,50,000 (including GST and all other charges including TA/DA) per year. However, GSIDS reserves the right to accept the lowest bid, which may be less than ₹1,50,000.
- The remuneration payable to the selected firm will be subject to applicable tax liability in India.
- The agreed rates shall remain firm and fixed till the completion of the contract tenure and will be inclusive of all costs such as transportation, accommodation, daily allowance, and GST or any other charges.

3. Nature and Scope of Work

- The assignment is job-oriented and not time-bound. The firm shall not be entitled to any additional compensation if the time required for completing the work extends beyond the estimated duration.
- The appointed firm shall commence operations as per the Broad Scope of Work, from the date of signing of the Work Order/Letter of Acceptance.
- The CA firm shall deploy a minimum two-member Audit Team, of which at least one member must be a qualified Chartered Accountant with relevant experience.
- A list of Audit Representatives, including Audit In-Charge (who must be a Chartered Accountant), with contact details must be submitted to GSIDS.
- The manpower deployed for pre-audit work must remain consistent throughout the contract period and must be Inter CA. Replacement of personnel shall be permitted only in exceptional or unavoidable

circumstances, with prior intimation to and approval from GSIDS. As far as possible, the same team members should be maintained to ensure continuity, efficiency, and accountability in the audit process.

- The Audit Team shall visit the GSIDS office at Gandhinagar at least twice a week. The specific days of the visit shall be decided by GSIDS, and the Audit Team must remain present on those days unless instructed otherwise by the office. In case of urgent payments or other priority matters, the firm shall ensure additional visits as and when required.
- The CA firm shall perform pre-audit of bills and issue a certificate stating “approved” or “not approved”, along with written comments or objections, to be submitted to the Financial Advisor, GSIDS.
- The CA firm shall conduct checks not limited to arithmetic accuracy, but also against provisions in tender documents, contracts, MoUs, Government Resolutions, statutory deductions, and tax liabilities.
- The CA firm must perform all tasks in accordance with the guidelines of GSIDS and any other project/scheme-specific instructions.

4. Penalties and Liabilities

- A penalty of 5% of the contract value will be levied if the firm fails to complete the assignment within the stipulated timeframe, unless waived by GSIDS based on justifiable reasons.
- In case the firm fails to deliver services as per the Broad Scope of Work or other terms, GSIDS may impose a penalty up to 10% of the total accepted tender value, depending on the nature and seriousness of the shortfall. Repeated failures may lead to termination of the contract.
- If any serious irregularities, misappropriations, or fraud are discovered during the pre-audit process, the CA firm is required to report such matters immediately to the Director, GSIDS.

5. Contractual Conditions

- The CA firm appointed as Statutory Auditor of GSIDS shall not be eligible for appointment as Pre-Auditor, and vice versa.
- The contract shall not be transferred or assigned to any other individual or firm without prior written permission from the competent authority.
- GSIDS reserves the right to amend, modify, or change any condition of the contract at any time, which shall be binding on all parties.