

**बिड दस्तावेज़ / Bid Document**

बिड विवरण / Bid Details	
बिड बंद होने की तारीख/समय / Bid End Date/Time	17-07-2025 15:00:00
बिड खुलने की तारीख/समय / Bid Opening Date/Time	17-07-2025 15:30:00
बिड पेशकश वैधता (बंद होने की तारीख से) / Bid Offer Validity (From End Date)	60 (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	1 Year(s) 3 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	132000
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

एडवाइजरी बैंक/Advisory Bank	State Bank of India
ईपीबीजी प्रतिशत (%) /ePBG Percentage(%)	5.00
ईपीबीजी की आवश्यक अवधि (माह) /Duration of ePBG required (Months).	15

(a) 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
<b>कोर / Core</b>	
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	Statutory Audit
Category of Work under Financial Audit	Audit of financial statements , Reliability of financial reporting , Internal control of financial , Deterring , Investigating fraud , Compliance with law & regulations , Governance of company , Compliance with contracts , Risk Management , Review system & processes , Treasury operations , Bank Transactions , Internal Control over Financial Reporting
Type of Industries /Functions	Owners Capital , Fixed assets, depreciation and amortisation , Payables , Receivables , Cash and Bank Balance
Frequency of Progress Report	Weekly

विवरण/ Specifica tion	मूल्य/ Values
MIS Reporting for Financial Audit support	Yes
Frequenc y of MIS reporting	Weekly
State	NA
District	NA
एडऑन /Addon(s)	
Post Financial Audit Support	NA

#### 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	N/A

#### 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

**SUBJECT:TERMS OF REFERENCE AND PROCEDURE FO  
R SELECTION OF AN ACCOUNTING FIRM TO ACT AS ST  
ATUOTRY AUDITOR FOR F.Y. 2024-25 & 2025-26**

## **1. INTRODUCTION**

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 sq 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 centres 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 Navagam 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.

The broad terms and range of activities expected under this assignment will be as follows-

## **2. Brief Description of the Assignments :**

The Statutory Audit of Dholera Special Investment Regional Development Authority and Dholera Special Investment Region Welfare Society (DSIR Welfare Society) needs to be carried out in accordance with the Generally Accepted Auditing Principles and will include tests and controls, as the auditors feel necessary under the circumstances. The major areas to be covered are as under: -

### **1. Main Scope of work of the selected firm's areas follows :**

- a. Reporting after finalization of Audit, the Statutory Auditors shall submit Audit Report on the Accounts Audited Statutory Auditor has to audit / compile DSIRDA Funds or any other schemes' / activities' funds which will be managed by DSIRDA.
  - b. Preparing and filing of Income Tax Return of an organizations within due date of filing IT return.
  - c. To file revised return, if required.
  - d. To appear and present before Income Tax Authority to attend Income Tax Scrutiny case, if required. selected firm has to appear before Income Tax authority from time to time and has to take necessary compliance with the co-ordination of authority to rectify the demand. Fees for the Scrutiny case as per mutually agreed by both the parties.
2. Statutory Audit to cover the areas ensuring that
    - (a) Transactions are recorded as per principles of generally accepted Accounting Principles and are booked to proper accounting heads.
- (b) Utilization of external funds is in accordance with financing agreements.
  - (c) Counterpart funds are utilized for purposes for which they are provided.
  - (d) Goods and services have been procured in compliance with the financing agreement.
  - (e) Transactions are duly supported by proper supporting documents.
    - (f) Propriety of the transactions.
    - (g) Checking the maintenance of books of accounts and records.
    - (h) Checking the bank reconciliation statements.
    - (i) Checking of component wise, category-wise and account head wise expenditures.
    - (j) Checking of investments, short term deposit etc. made from time to time.
  - (k) Checking of various taxes/statutory compliance.
    - (l) Verification of fixed deposit register and checking of interest received.
    - (m) To check all statutory records registers including Minute Books and to see that accounting effects of all the decisions taken at General Meeting/Board of Governors Meeting /Audit Committee Meeting are given in the Books of Account.
  - (n) To give executive summary incorporating all points/matters; which are of very important nature.
3. Financial Books
    - (a) Verification of Bank Book Journal, Vouching of Imprest Cash.
    - (b) Scrutiny of General Ledger, Staff Advance Registers, commenting on loan outstanding entries, etc.
- (c) Verification of cash, cheques on hand etc. as on 31st of March every year.
  - (d) Verification of all computer vouchers and sheets ensure correct coding and accounting head.
  - (e) Scrutiny of general ledger and Verification of Income and Expenditure Statement, and Balance sheet and other Schedules.
  - (f) Verification of Salary/Consultancy payments, P.F, I.T., TDS, etc., and verification of submission of various return to the competent authority in time.
  - (g) Verification of all financial information completely, promptly and after the necessary authorization was recorded.

4. Comprehensive audit

The areas covered by comprehensive audit may cover comparison of the results shown in the current period financial statements with prior periods and if available, with budgets and forecasts, investment decisions, delegation of financial powers and management of information systems, organizational effectiveness, management of equipment, plant and machinery etc.

5. Accounting policy & standard

- (a) To review and help the management in implementing proper accounting procedures, internal check control and computerized systems.

(b) Review of Accounts.

- (c) Check all recorded entries comply with accounting standard.

6. System Improvement

The selected Auditor(s) will report any lacuna noticed in the existing procedures and suggest improvement. Any duplication of work noticed or work or unnecessary data noticed will be highlighted and reported.

7. The Chartered Accountant firm so appointed would be required to give:

- (a) Audit Certificates and issue any other certificate as may be required by the DSIRDA from time to time without any additional fee to be paid by the DSIRDA.
- (b) To verify Statements in annual report that describes the work of Indian Institute of Corporate Affairs. The responsibilities of the audit also include reporting on the adequacy of statements.

8. Liaison

The selected Auditor(s) will liaise with the Management for the periodical meetings to review the progress of the work and to ensure requirement be fully met.

9. To suggest the measures for cost control and increase the revenue of the Institute.

10. The Chartered Accountant firm so appointed would be required to look into the compliance of previous audit objections raised (if any) and have to verify or comment on the supporting documents/vouchers submitted at later stage, to settle the audit qualifications in the Statutory Audit report of this assignment.

11. To enable the auditor to express a professional opinion on the financial position of Dholera Special Investment Region Development Authority (DSIRDA) for the funds received and expenditure.

12. To enable auditor to prepare statements and to give necessary certificates as per guideline issued by the Institute of Chartered Accountants of India (ICAI).

13. Any other task which may be assigned by the CEO or the authority of DSIRDA related to auditing work of the DSIRDA.

### 3. Duration of the Assignments

Above assignments will be carried out for the F.Y. 2024-25 & 2025-26 of Dholera SIRD Authority and for the F.Y. 2020-21 to FY 2025-26 of DSIR Welfare Society. **(Extendable for 2 years based on performances). In the case of DSIR Welfare Society, there is no financial transactions except bank interest, bank charges etc.**

The Work of Statutory Auditors will not be awarded to proprietary ownership firm. The Appointment will be for two years i.e. F.Y. 2024-25 & 2025-26 in case of DSIRDA and for six years i.e. F.Y. 2020-21 to FY 2025-26 in case of DSIR Welfare Society. **(Extendable for 2 years based on performances)**

#### 4. Procedure for Selection of the Consulting Agency

The CA firm is invited to submit a Technical Proposal and a Financial Proposal separately for the above assignment. These proposals must remain valid for 60 days. DSIRDA will make its best effort to complete negotiations within this period.

Please note that (i) the costs of preparing the proposal and negotiating for the contract, including a visit to site, are not reimbursable as a direct cost of assignment, and (ii) DSIRDA is not bound to accept any of the proposals received by it and reserves the right to annul the selection process at any time prior to contract award, without thereby incurring any liability to the firm.

#### 5. Technical Proposal

- (i) A brief description of the outreach of the firm in the Areas of Gujarat and past experience of working with the Government and parastatal organizations.
- (ii) Any comments or suggestions on the ToR and work plan which the Firm proposes to execute the assignment, illustrated with bar charts of activities.
- (iii) A concept notes defining the Firm's approach and methodology for the assignment along with the team composition for taking up the proposed assignment and details of actual services which will be provided by the Firm in view of the ToR.
- (iv) A note detailing the expectations from DSIRDA autonomous organizations in relation to the proposed assignment;
- (v) The firm should have H.O/Branch Office at Gandhinagar/Ahmedabad.
- (vi) The supporting documents for the information mentioned in Format A (Format for Technical Proposal) are to be attached with the Technical Bid for scrutiny of the proposal.
- (vii) The technical bid will be opened first and will be evaluated by a committee constituted in the office of the DSIRDA. The firm who will qualify in Technical Bid will be eligible for the financial bid opening.**
- (viii) Demand Draft of Rs.4000/- for EMD must be issued in favour of "Dholera Special Investment Regional Development Authority"**
- (ix) Any other relevant information.
- (x) The technical proposal must not include any financial information.

##### A. FORMAT FOR TECHNICAL PROPOSAL(PART-1)

1. Outreach of the firm in the Areas of Gujarat and past experience of working with the Government and parastatal organizations.
2. Methodology & Work Plan
  - a. Comments or suggestions on the ToR
  - b. Description of the methodology
  - c. Work plan
  - d. Bar charts of activities
  - e. Team composition
  - f. Details of actual services which will be provided by the Firm in view of the ToR
3. Note containing expectations from DSIRDA.
  4. Any other relevant information. Eligibility Criteria:



SR. No.	Eligibility Criteria	Evidence
1	The firm should have H.O./Branch Office Gandhinagar/Ahmedabad	Documentary Proof as Mentioned Below
2	Age of the firm not less than 10 years and self-certified profile of the firm	Documentary Proof as Mentioned Below
3	Minimum Three Chartered Accountant out of them Two of them must be partner.	Documentary Proof as Mentioned Below
4	Empanelment with CAG With F.Y. 2024-25	Copy of acknowledgement letter issued from C&AG
5	Average turnover of the firm for last 3 yrs. (for financial yr. 2021-22, 2022-23, 2023-24)	Above 30 Lakh
6	No. of audit assignments of Internal Audit/Pre- Audit/Statutory Audit of Government /PSUs entities except Bank Branch Audit in the last 3 Financial years. (F.Y. 2021-22, 2022-23, 2023-24)	10
7	Not blacklisted	As mention below
8	The firm should have been profit (net) making in last three Financial years. (F.Y. 2021-22, 2022-23, 2023-24)	Copy of last three years I.T. Tax Return file should be attached
9	Firm's Permanent Account No. and Goods & Service Tax No.	Copy Should be attached
10	Details of Firm , Partners , Staff etc.	As per given below table (XI)
11	EMD (in form of Demand Draft only)	Rs.4000/- in favour of "Dholera Special Investment <b>Regional Development Authority</b> "

- a) **Supporting Documents for Eligibility Criteria:** Following supporting documents must be submitted by the firm along with the technical proposal:
- b) For Sr.No.1,2,3 the firm must submit an attested copy of Certificate of ICAI as 01.04.2024 & for Sr. No. 4 Copy of empanelment letter issued by C&AG office.

- c) For Sr.No.5, the firm must submit, a copy of the balance sheet and profit & loss accounts for the last three financial year or certificate of CA. (F.Y. 2021-22, 2022-23, 2023-24)
- d) For Sr.No.6 copy of appointment letter should be attached for within that tenure (F.Y. 2021-22, 2022-23, 2023-24)
- e) For Sr. No. 7 The firm or any partners of the firm should not be blacklisted by any PSUs or Govt.Co. or any other organization in respect of any assignment or behavior. (Letter on 300 Rs. Stamp Paper s should be submitted at the time when assignment is awarded)

(IX) **Provide following details:**

Name of Partner	ACA/FCA	Date of Joining the firm	Date of ACA / FCA	Whether Full Time?

## **B. FORMAT FOR FINANCIAL PROPOSAL (PART-2: COST OF ASSIGNMENT)**

Name of the Assignment: SELECTION OF A CHARTERED ACCOUNTANT FIRM TO ACT AS STATUTORY AUDITOR FOR AUTONOMOUS ORGANIZATION UNDER THE ADMINISTRATIVE CONTROL OF INDUSTRY & MINES DEPARTMENT

**Name of the Firm:**

**Our terms will be as follows-**

Sr. No.	Particulars	Total Cost of Assignment (Amounts Rs.) Inclusive all taxes
i.	<p>a. Statutory Audit for the year, Preparing and filing Income Tax Return and appearing before Income Tax Authorities of the Organization i.e. DSIRDA for F.Y. 2024-25 &amp; 2025-26</p> <p>b. Statutory Audit for the year, Preparing and filing Income Tax Return and appearing before Income Tax Authorities of the Organization i.e. and DSIR Welfare Society for F.Y. 2020-21 to FY. 2025-26 (there is no financial transactions except bank interest, bank charges etc.)</p>	

We further confirm that-

- a. Above terms are inclusive of all other charges, taxes, and levies.
- b. The offer will be valid for next 60 days.

## 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---**

**SUBJECT:TERMS OF REFERENCE AND PROCEDURE FOR SELECTION OF AN ACCOUNTING FIRM TO ACT AS STATUTORY AUDITOR FOR F.Y. 2024-25 & 2025-26**

**1. INTRODUCTION**

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 sq 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 centres 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 Navagam 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.

The broad terms and range of activities expected under this assignment will be as follows-

## **2. Brief Description of the Assignments:**

The Statutory Audit of Dholera Special Investment Regional Development Authority and Dholera Special Investment Region Welfare Society (DSIR Welfare Society) needs to be carried out in accordance with the Generally Accepted Auditing Principles and will include tests and controls, as the auditors feel necessary under the circumstances. The major areas to be covered are as under: -

### **1. Main Scope of work of the selected firm's areas follows:**

- a. Reporting after finalization of Audit, the Statutory Auditors shall submit Audit Report on the Accounts Audited Statutory Auditor has to audit / compile DSIRDA Funds or any other schemes' / activities' funds which will be managed by DSIRDA.
- b. Preparing and filing of Income Tax Return of an organizations within due date of filing IT return.
- c. To file revised return, if required.
- d. To appear and present before Income Tax Authority to attend Income Tax Scrutiny case, if required. selected firm has to appear before Income Tax authority from time to time and has to take necessary compliance with the co-ordination of authority to rectify the demand. Fees for the Scrutiny case as per mutually agreed by both the parties.

### **2. Statutory Audit to cover the areas ensuring that**

- (a) Transactions are recorded as per principles of generally accepted Accounting Principles and are booked to proper accounting heads.
- (b) Utilization of external funds is in accordance with financing agreements.
- (c) Counterpart funds are utilized for purposes for which they are provided.
- (d) Goods and services have been procured in compliance with the financing agreement.
- (e) Transactions are duly supported by proper supporting documents.
- (f) Propriety of the transactions.
- (g) Checking the maintenance of books of accounts and records.
- (h) Checking the bank reconciliation statements.
- (i) Checking of component wise, category-wise and account head wise expenditures.
- (j) Checking of investments, short term deposit etc. made from time to time.
- (k) Checking of various taxes/statutory compliance.
- (l) Verification of fixed deposit register and checking of interest received.
- (m) To check all statutory records registers including Minute Books and to see that accounting effects of all the decisions taken at General Meeting/Board of Governors Meeting /Audit Committee Meeting are given in the Books of Account.
- (n) To give executive summary incorporating all points/matters; which are of very important nature.

3. Financial Books
  - (a) Verification of Bank Book Journal, Vouching of Imprest Cash.
  - (b) Scrutiny of General Ledger, Staff Advance Registers, commenting on loan outstanding entries, etc.
  - (c) Verification of cash, cheques on hand etc. as on 31st of March every year.
  - (d) Verification of all computer vouchers and sheets ensure correct coding and accounting head.
  - (e) Scrutiny of general ledger and Verification of Income and Expenditure Statement, and Balance sheet and other Schedules.
  - (f) Verification of Salary/Consultancy payments, P.F, I.T., TDS, etc., and verification of submission of various return to the competent authority in time.
  - (g) Verification of all financial information completely, promptly and after the necessary authorization was recorded.
4. Comprehensive audit

The areas covered by comprehensive audit may cover comparison of the results shown in the current period financial statements with prior periods and if available, with budgets and forecasts, investment decisions, delegation of financial powers and management of information systems, organizational effectiveness, management of equipment, plant and machinery etc.
5. Accounting policy & standard
  - (a) To review and help the management in implementing proper accounting procedures, internal check control and computerized systems.
  - (b) Review of Accounts.
  - (c) Check all recorded entries comply with accounting standard.
6. System Improvement

The selected Auditor(s) will report any lacuna noticed in the existing procedures and suggest improvement. Any duplication of work noticed or work or unnecessary data noticed will be highlighted and reported.
7. The Chartered Accountant firm so appointed would be required to give:
  - (a) Audit Certificates and issue any other certificate as may be required by the DSIRDA from time to time without any additional fee to be paid by the DSIRDA.
  - (b) To verify Statements in annual report that describes the work of Indian Institute of Corporate Affairs. The responsibilities of the audit also include reporting on the adequacy of statements.
8. Liaison

The selected Auditor(s) will liaise with the Management for the periodical meetings to review the progress of the work and to ensure requirement be fully met.
9. To suggest the measures for cost control and increase the revenue of the Institute.

10. The Chartered Accountant firm so appointed would be required to look into the compliance of previous audit objections raised (if any) and have to verify or comment on the supporting documents/vouchers submitted at later stage, to settle the audit qualifications in the Statutory Audit report of this assignment.
11. To enable the auditor to express a professional opinion on the financial position of Dholera Special Investment Region Development Authority (DSIRDA) for the funds received and expenditure.
12. To enable auditor to prepare statements and to give necessary certificates as per guideline issued by the Institute of Chartered Accountants of India (ICAI).
13. Any other task which may be assigned by the CEO or the authority of DSIRDA related to auditing work of the DSIRDA.

### 3. Duration of the Assignments

Above assignments will be carried out for the F.Y. 2024-25 & 2025-26 of Dholera SIRD Authority and for the F.Y 2020-21 to FY 2025-26 of DSIR Welfare Society. **(Extendable for 2 years based on performances). In the case of DSIR Welfare Society, there is no financial transactions except bank interest, bank charges etc.**

The Work of Statutory Auditors will not be awarded to proprietary ownership firm. The Appointment will be for two years i.e. F.Y. 2024-25 & 2025-26 in case of DSIRDA and for six years i.e. F.Y.2020-21 to FY 2025-26 in case of DSIR Welfare Society. **(Extendable for 2 years based on performances)**

### 4. Procedure for Selection of the Consulting Agency

The CA firm is invited to submit a Technical Proposal and a Financial Proposal separately for the above assignment. These proposals must remain valid for 60 days. DSIRDA will make its best effort to complete negotiations within this period.

Please note that (i) the costs of preparing the proposal and negotiating for the contract, including a visit to site, are not reimbursable as a direct cost of assignment, and (ii) DSIRDA is not bound to accept any of the proposals received by it and reserves the right to annul the selection process at any time prior to contract award, without thereby incurring any liability to the firm.

### 5. Technical Proposal

- (i) A brief description of the outreach of the firm in the Areas of Gujarat and past experience of working with the Government and parasternal organizations.
- (ii) Any comments or suggestions on the ToR and work plan which the Firm proposes to execute the assignment, illustrated with bar charts of activities.
- (iii) A concept notes defining the Firm's approach and methodology for the assignment along with the team composition for taking up the proposed assignment and details of actual services which will be provided by the Firm in view of the ToR.
- (iv) A note detailing the expectations from DSIRDA autonomous organizations in relation to the proposed assignment;
- (v) The firm should have H.O/Branch Office at Gandhinagar/Ahmedabad.
- (vi) The supporting documents for the information mentioned in Format A (Format for Technical



Proposal) are to be attached with the Technical Bid for scrutiny of the proposal.

- (vii) The technical bid will be opened first and will be evaluated by a committee constituted in the office of the DSIRDA. **The firm who will qualify in Technical Bid will be eligible for the financial bid opening.**
- (viii) Demand Draft of Rs.4000/- for EMD must be issued in favour of **“Dholera Special Investment Regional Development Authority”**
- (ix) Any other relevant information.
- (x) The technical proposal must not include any financial information.

## A. FORMAT FOR TECHNICAL PROPOSAL(PART-1)

1. **Outreach of the firm in the Areas of Gujarat and past experience of working with the Government and parastatal organizations.**
2. **Methodology & Work Plan**
  - a. Comments or suggestions on the ToR
  - b. Description of the methodology
  - c. Work plan
  - d. Bar charts of activities
  - e. Team composition
  - f. Details of actual services which will be provided by the Firm in view of the ToR
3. **Note containing expectations from DSIRDA.**
4. **Any other relevant information. Eligibility Criteria:**

SR. No.	Eligibility Criteria	Evidence
1.	The firm should have H.O./Branch Office Gandhinagar/Ahmedabad	Documentary Proof as Mentioned Below
2.	Age of the firm not less than 10 years and self-certified profile of the firm	Documentary Proof as Mentioned Below
3.	Minimum Three Chartered Accountant out of them Two of them must be partner.	Documentary Proof as Mentioned Below
4.	Empanelment with CAG With F.Y. 2024-25	Copy of acknowledgement letter issued from C&AG
5.	Average turnover of the firm for last 3 yrs. (for financial yr. 2021-22, 2022-23, 2023-24)	Above 30 Lakh
6.	No. of audit assignments of Internal Audit/Pre-Audit/Statutory Audit of Government /PSUs entities except Bank Branch Audit in the last 3 Financial years. (F.Y. 2021-22, 2022-23, 2023-24)	10
7.	Not blacklisted	As mention below
8.	The firm should have been profit (net) making in last three Financial years. (F.Y. 2021-22, 2022-23, 2023-24)	Copy of last three years I.Tax Return file should be attached
9.	Firm's Permanent Account No. and Goods & Service Tax No.	Copy Should be attached
10.	Details of Firm , Partners , Staff etc.	As per given below table (XI)
11.	EMD (in form of Demand Draft only)	Rs.4000/- in favour of "Dholera Special Investment <b>Regional Development Authority</b> "

- a) **Supporting Documents for Eligibility Criteria:** Following supporting documents must be submitted by the firm along with the technical proposal:
- b) For Sr.No.1,2,3 the firm must submit an attested copy of Certificate of ICAI as 01.04.2024 & for Sr. No. 4 Copy of empanelment letter issued by C&AG office.
- c) For Sr.No.5, the firm must submit, a copy of the balance sheet and profit & loss accounts for the last three financial year or certificate of CA. (F.Y. 2021-22, 2022-23, 2023-24)
- d) For Sr.No.6 copy of appointment letter should be attached for within that tenure (F.Y. 2021-22, 2022-23, 2023-24)
- e) For Sr. No. 7 The firm or any partners of the firm should not be blacklisted by any PSUs or Govt.Co. or any other organization in respect of any assignment or behavior. (Letter on 300 Rs. Stamp Paper should be submitted at the time when assignment is awarded)

**(IX)Provide following details:**

Name of Partner	ACA/FCA	Date of Joining the firm	Date of ACA/FCA	Whether Full Time?

**B. FORMAT FOR FINANCIAL PROPOSAL (PART-2: COST OF ASSIGNMENT)**

Name of the Assignment: SELECTION OF A CHARTERED ACCOUNTANT FIRM TO ACT AS STATUTORY AUDITOR

FOR AUTONOMOUS ORGANIZATION UNDER THE ADMINISTRATIVE CONTROL OF INDUSTRY & MINES DEPARTMENT

**Name of the Firm:**

**Our terms will be as follows-**

Sr. No.	Particulars	Total Cost of Assignment (Amounts Rs.) Inclusive all taxes
i.	a. Statutory Audit for the year, Preparing and filing Income Tax Return and appearing before Income Tax Authorities of the Organization i.e. DSIRDA for F.Y. 2024-25 & 2025-26  b. Statutory Audit for the year, Preparing and filing Income Tax Return and appearing before Income Tax Authorities of the Organization i.e. and DSIR Welfare Society for F.Y. 2020-21 to FY. 2025-26 (there is no financial transactions except bank interest, bank charges etc.)	

We further confirm that-

- a. Above terms are inclusive of all other charges, taxes, and levies.
- b. The offer will be valid for next 60 days.