

बिड दस्तावेज़ / Bid Document

बिड विवरण / Bid Details	
बिड बंद होने की तारीख/समय / Bid End Date/Time	15-09-2025 11:00:00
बिड खुलने की तारीख/समय / Bid Opening Date/Time	15-09-2025 11:30:00
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	Tribal Development Department Gujarat
संगठन का नाम / Organisation Name	Development Support Agency Of Gujarat (d-sag)
कार्यालय का नाम / Office Name	Gandhinagar
वस्तु श्रेणी / Item Category	Financial Audit Services - Review of Financial Statements, Financial Reporting Framework, Audit report; CAG Empaneled Audit or CA Firm
अनुबंध अवधि / Contract Period	1 Year(s)
बिडर का न्यूनतम औसत वार्षिक टर्नओवर (3 वर्षों का) / Minimum Average Annual Turnover of the bidder (For 3 Years)	15 Lakh (s)
उन्हीं/समान सेवा के लिए अपेक्षित विगत अनुभव के वर्ष / Years of Past Experience Required for same/similar service	3 Year (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, Bidder Turnover, Certificate (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 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?	Yes (Documents submitted as part of a clarification or representation during the tender/bid process will also be displayed to other participated bidders after log in)

बिड विवरण/Bid Details	
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	Yes
रिवर्स नीलामी योग्यता नियम/RA Qualification Rule	50% Lowest Priced Technically Qualified Bidders
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	510000
मूल्यांकन पद्धति/Evaluation Method	Total value wise evaluation
मूल्य दर्शाने वाला वित्तीय दस्तावेज ब्रेकअप आवश्यक है / Financial Document Indicating Price Breakup Required	Yes
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	15000

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 कैटेगरी के लिए बिड के साथ वैध समर्थित दस्तावेज प्रस्तुत करने हैं। एमएसई कैटेगरी 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 :

CEO

Development Support Agency of Gujarat (D-SAG), Third Floor, Birsa Munda Bhavan, Sector 10A, Gandhinagar
(Development Support Agency Of Gujarat Payable At Gandhinagar)

विभाजन/Splitting

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

एमआईआई अनुपालन/MII Compliance

एमआईआई अनुपालन/MII Compliance	Yes
-------------------------------	-----

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

अतिरिक्त योग्यता /आवश्यक डेटा/Additional Qualification/Data Required

Financial Audit Services - Review Of Financial Statements, Financial Reporting Framework, Audit Report; 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	CAG Empaneled Audit or CA Firm
Type of Financial Audit	Internal Audit
Category of Work under Financial Audit	Review system & processes
Type of Industries/Functions	Payables
Frequency of Progress Report	Fortnightly
MIS Reporting for Financial Audit support	Yes
Frequency of MIS reporting	Fortnightly
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	Kiran Gambhirsinh Solanki	382010,D-SAG, 3rd Floor, Birsa Munda Bhavan, Sector 10A, Gandhinagar, Gujarat-382010	1	N/A

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. Generic

Bidder financial standing: The bidder should not be under liquidation, court receivership or similar proceedings, should not be bankrupt. Bidder to upload undertaking to this effect with bid.

3. **Generic**

1. The Seller shall not assign the Contract in whole or part without obtaining the prior written consent of buyer.
2. The Seller shall not sub-contract the Contract in whole or part to any entity without obtaining the prior written consent of buyer.
3. The Seller shall, notwithstanding the consent and assignment/sub-contract, remain jointly and severally liable and responsible to buyer together with the assignee/ sub-contractor, for and in respect of the due performance of the Contract and the Sellers obligations there under.

4. **Buyer Added Bid Specific Scope Of Work(SOW)**

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

5. **Buyer Added Bid Specific ATC**

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

6. **Forms of EMD and PBG**

Bidders can also submit the EMD with Account Payee Demand Draft in favour of

Development Support Agency of Gujarat
payable at
Gandhinagar

Bidder has to upload scanned copy / proof of the DD along with bid and has to ensure delivery of hardcopy to the Buyer within 5 days of Bid End date / Bid Opening date.

7. **Forms of EMD and PBG**

Successful Bidder can submit the Performance Security in the form of Account Payee Demand Draft also (besides PBG which is allowed as per GeM GTC). DD should be made in favour of

Development Support Agency of Gujarat
payable at
Gandhinagar

. After award of contract, Successful Bidder can upload scanned copy of the DD in place of PBG and has to ensure delivery of hard copy to the original DD to the Buyer within 15 days of award of contract.

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---

Development Support Agency of Gujarat (D-SAG), Gandhinagar

Finance Audit Service

Scope of Work

1. INTRODUCTION

Development Support Agency of Gujarat is an organization under the administrative control of the Tribal Development Department are engaged in various development activities involving development of Scheduled Tribe population. As their activities expand, there is a need to ensure that their financial practices, and systems are accurate and the procedures are able to pass the strictest scrutiny. Considering the importance of the tasks involved, D-SAG is looking for an experienced and competent firm of Chartered Accountant who can regularly perform these activities and are able to guide D-SAG to strengthen accounting system.

D-SAG receives grant under various schemes from Central and State Government. It is imperative that these grants are managed properly, deployed usefully and accounted for. D-SAG does not have a large number of transactions at present but considering the variety of activities started by it, there is an urgent need to book the expenditure to proper sources of funds.

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

Brief Description of the Assignments: These will be as follows:

Terms of reference for the Financial Audit Service (Pre-Audit cum Internal Audit Service)

- a. To develop suitable daily accounting system for the organizations in order to ensure proper booking of expenditure. The expectations for this purpose could be (i) DSAG: grants are to be managed and booked properly; (ii) accounts of individual beneficiaries to be credited accurately. The system should preferably on Tally Software;

- b. To review the future agreements with private donors and the agreements to be entered into by DSAG with its partner NGOs, private sector units and to offer comments and suggestions keeping in view the long term interest of this organization;
- c. To develop and guide the officials of DSAG in maintaining various control registers, stock register, general ledger and cash book, voucher system, and other mandatory records;
- d. To carry out pre-audit of all the payments;
- e. Any other relevant information mentioned below (A) & (B)

A. Internal Cum Pre-Audit:

- a. Pre-audit will have to follow the instructions given in Fund Release Frame Work Manual of D-SAG.
- b. Requirements of the Documents for fund release of first & subsequent Installment should be verified as mentioned in Fund Release Frame Work Manual.
- c. Unnecessary delay and uncertainty in release of funds for implementing projects should not occur except any major deficiency of documents.
- d. Pre-audit of files submitted for payment to ensure that the procedures followed and approvals obtained stand the scrutiny of the audit in future, including the audit by the Comptroller and Auditor General of India
- e. Account of implementing agencies should be audited by month of Sept. of the next financial year. No further funds can be released without permission of Head of Department if the audited accounts are not submitted timely by implementing organization.
- f. Check list points to be audited to be replied in yes/no manner for pre-audit should be introduced so that before submitting file for pre-audit it should be fulfilled by concern staff and it would be easier for auditor too.
- g. To prevent delays in cheque clearance, Prior to issuing any payment order, standardized bank details of the payee—such as Account Holder's Name, Account Number, Bank Name, Branch, and IFSC Code—must be mentioned with proper evidence.
- h. Some Standard formats of Payment Orders in case of grant release, Payment of Bills, Payment of expense should be introduced by Internal Auditor.
- i. Service provider have to check grant orders, Utilization Certificate (UTC) etc. under

the internal audit service.

Time frame for Activities:

The CA Firm must deploy at least one qualified CA with Assistant (Inter CA) at least three days in a week throughout the year.

Further, in case of any emergency of pre-audit of payment, firm must carry out pre-audit within 24 hours after telephonic confirmation.

Contract Period:

Above assignments will be carried out for the one (1) year starting from the date of issuing contract order on GeM portal for the purpose of pre-audit and for internal audit, the assignment will be carried out for F.Y. 2025-26.

Termination of the Contract:

DSAG, reserves the right to terminate this initial contract at any time after giving one month's notice to the selected service provider with or without assigning any reasons. Where a contract is terminated by DSAG on account of violation of term of contract by the service provider, it shall have the right to award the contract to any other service provider and any expenditure incurred on account of this will be recovered by DSAG from Security deposit or pending bill or by raising a separate claim from the existing service provider.

Terms of Payment:

Payment and penalties etc. will be as per GeM guideline.

Amendment of Bid Document:

At any time prior to the deadline for submission of proposals, DSAG reserves the right to add/modify/delete any portion of this document by the issuance of a Corrigendum on GeM portal. The Corrigendum shall be binding on all the bidders and will form part of the bid documents.

Right to reject any/or all bids:

The office of DSAG reserves the right to reject any bid and to annul the bidding process and reject all bids at any time prior to award of Contract without thereby incurring any liability to the affected bidder(s) or any obligation to inform the affected bidder(s) of the grounds for such decision. Any effort by a bidder or bidder's agent / consultant or representative, whosoever described to influence the DSAG / in any way concerning scrutiny / consideration / evaluation / comparison of the bid or decision concerning award of contract shall entail rejection of the bid.

-End-

Development Support Agency of Gujarat (D-SAG), Gandhinagar

Finance Audit Service

Additional Terms & Conditions (Eligibility Criteria)

Sr. No.	Eligibility Criteria	Evidence required
1	Turnover of “audit & attestation of the firm”: 15 lakh or more than 15 lakh	The minimum average annual financial turnover of audit & attestation of the firm 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 Sheet and profit and loss accounts of relevant periods and a certificate from the Chartered Accountant / Cost Accountant indicating the “turnover of audit & attestation of the firm” for the relevant period shall be uploaded with the bid.
2	The CA Firm shall be in practice for a period of 5 years or more than 5 year (as per ICAI Certification as on Dt. 31/05/2025)	ICAI Firm Card to be upload in the bid
3	The firm must have minimum two (02) Chartered Accountants as a partner.	ICAI Firm Card to be upload in the bid
4	Experience required : 3 year	The bidder must have experience for at least 3 years as on 31 st March, 2025 of providing similar type of services for any central / state government organization / PSU / Public listed company. Relevant contract / orders to be upload along with bid in support of having provided services during each of the financial year.
5	Earnest Money Deposit (EMD) required: Rs. 15,000/-	<p>EMD should be in form of Demand Draft (DD) from banks approved by Finance Department, Gujarat.</p> <p>Bidders must submit the EMD with Account Payee Demand Draft (DD) in favour of Development Support Agency of Gujarat payable at Gandhinagar.</p> <p>Bidder has to upload scanned copy / proof of the DD along with bid and has to ensure</p>

		<p>delivery of hardcopy to the Buyer within 5 days of Bid End date.</p> <p>Exemption for EMD: Udyam registration certificate for item / service under procurement and having registration of CSPO / National Small Industries Corporation (NSIC)</p>
6	Security Deposit required: Yes (As per Gujarat State Procurement Policy 2024): Clause 5.)	<p>After award of contract, the Successful Bidder have to submit security deposit/ performance security/ e-PBG as per Gujarat Procurement Policy 2024 Clause 5. Successful Bidder can submit the Performance Security in the form of Account Payee Bank Guarantee form. BG/e-PBG should be made in favor of "Development Support Agency of Gujarat" payable at GANDHINAGAR. After award of contract, Successful Bidder has to submit BG/ePBG in the original form of hard copy and has to ensure delivery to the Buyer within 15 days of award of contract.</p>
7	The firm should have H.O./Branch Office at Gandhinagar Municipal Corporation Area	Documentary Proof As Firm Card issued ICAI/GST registration certificate/MSME certificate to be upload in the bid
8	Firm's Permanent Account Number (PAN Card)	Copy PAN Card to be upload in the bid

*"In case of any contradiction in the bid, the Additional Terms & Conditions and Scope of Work shall prevail and will be considered final."