



Bid Number/बोली क्रमांक (बिड संख्या):
GEM/2024/B/5469817
Dated/दिनांक : 19-10-2024

Bid Document/ बिड दस्तावेज़

Bid Details/बिड विवरण	
Bid End Date/Time/बिड बंद होने की तारीख/समय	31-10-2024 18:00:00
Bid Opening Date/Time/बिड खुलने की तारीख/समय	31-10-2024 18:30:00
Bid Offer Validity (From End Date)/बिड पेशकश वैधता (बंद होने की तारीख से)	180 (Days)
Ministry/State Name/मंत्रालय/राज्य का नाम	Gujarat
Department Name/विभाग का नाम	Labour And Employment Department Gujarat
Organisation Name/संगठन का नाम	N/a
Office Name/कार्यालय का नाम	Gujarat Skill Development Mission Gandhinagar
Item Category/मद केटेगरी	Financial Audit Services - Audit report, Financial Reporting Framework, As mentioned in Tender; CA Firm, CAG Empaneled Audit or CA Firm
Contract Period/अनुबंध अवधि	1 Year(s)
Years of Past Experience Required for same/similar service/उन्हीं/समान सेवाओं के लिए अपेक्षित विगत अनुभव के वर्ष	5 Year (s)
MSE Exemption for Years of Experience and Turnover/ अनुभव के वर्षों से एमएसई छूट	No
Startup Exemption for Years of Experience and Turnover/ अनुभव के वर्षों से स्टार्टअप छूट	No
Document required from seller/विक्रेता से मांगे गए दस्तावेज़	Experience Criteria,Bidder Turnover,Certificate (Requested in ATC),Additional Doc 1 (Requested in ATC),Additional Doc 2 (Requested in ATC),Additional Doc 3 (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
Do you want to show documents uploaded by bidders to all bidders participated in bid?/	No
Bid to RA enabled/बिड से रिवर्स नीलामी सक्रिय किया	No
Type of Bid/बिड का प्रकार	Two Packet Bid

Bid Details/बिड विवरण

Time allowed for Technical Clarifications during technical evaluation/तकनीकी मूल्यांकन के दौरान तकनीकी स्पष्टीकरण हेतु अनुमत समय	2 Days
Floor Price/न्यूनतम मूल्य	This bid has been created/published with floor price(minimum value) selected by the Buyer. Service Providers are advised to quote above the minimum floor value.
Evaluation Method/मूल्यांकन पद्धति	Total value wise evaluation
Arbitration Clause	No
Mediation Clause	No

EMD Detail/ईएमडी विवरण

Required/आवश्यकता	No
-------------------	----

ePBG Detail/ईपीबीजी विवरण

Required/आवश्यकता	No
-------------------	----

MII Compliance/एमआईआई अनुपालन

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

MSE Purchase Preference/एमएसई खरीद वरीयता

MSE Purchase Preference/एमएसई खरीद वरीयता	No
---	----

1. 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.
2. 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.

Additional Qualification/Data Required/अतिरिक्त योग्यता /आवश्यक डेटा**Pre Bid Detail(s)**

Pre-Bid Date and Time	Pre-Bid Venue
------------------------------	----------------------

17-10-2024 12:00:00	Gujarat Skill Development Mission Dr. Jivraj Mehta Bhavan, Block No. 2, Third floor, Gandhinagar-382010
---------------------	---

Financial Audit Services - Audit Report, Financial Reporting Framework, As Mentioned In Tender; CA Firm, CAG Empaneled Audit Or CA Firm (1)

Technical Specifications/तकनीकी विशिष्टियाँ

Specification	Values
Core	
Scope of Work	Audit report , Financial Reporting Framework , As mentioned in Tender
Type of Financial Audit Partner	CA Firm , CAG Empaneled Audit or CA Firm
Type of Financial Audit	Statutory Audit
Category of Work under Financial Audit	Audit of financial statements , Internal control of financial , Compliance with law & regulations , Review system & processes , Bank Transactions , As mentioned in Tender
Type of Industries/Functions	Sales, Services and Revenue , Purchase & Procurement , Operational & Administrative , Payables , Receivables , Cash and Bank Balance , As mentioned in Tender
Frequency of Progress Report	As mentioned in Tender
MIS Reporting for Financial Audit support	Yes
Frequency of MIS reporting	As mentioned in Tender
State	NA
District	NA
Addon(s)/एडऑन	
Post Financial Audit Support	NA

Additional Specification Documents/अतिरिक्त विशिष्टि दस्तावेज़

Consignees/Reporting Officer/परेषिती/रिपोर्टिंग अधिकारी

S.No./क्र. सं.	Consignee Reporting/Officer/परेषिती/रिपोर्टिंग अधिकारी	Address/पता	To be set as 1	Additional Requirement/अतिरिक्त आवश्यकता

S.No./क्र. सं.	Consignee Reporting/Officer/ परेषिती/रिपोर्टिंग अधिकारी	Address/पता	To be set as 1	Additional Requirement/अतिरिक्त आवश्यकता
1	Sagar Patel	382010,GUJARAT SKILL DEVELOPMENT MISSION, BLOCK NO.2, THIRD FLOOR, DR. JIVARAJ MEHTA BHAVAN, OLD SACHIVALAY, GANDHINAGAR	1	N/A

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

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

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.

3. Service & Support

AVAILABILITY OF OFFICE OF SERVICE PROVIDER: An office of the Service Provider must be located in the state of Consignee. DOCUMENTARY EVIDENCE TO BE SUBMITTED.

4. Past Project Experience

Proof for Past Experience and Project Experience clause: For fulfilling the experience criteria any one of the following documents may be considered as valid proof for meeting the experience criteria:a. Contract copy along with Invoice(s) with self-certification by the bidder that service/supplies against the invoices have been executed.b. Execution certificate by client with contract value.c. Any other document in support of contract execution like Third Party Inspection release note, etc.**Proof for Past Experience and Project Experience clause:** For fulfilling the experience criteria any one of the following documents may be considered as valid proof for meeting the experience criteria:a. Contract copy along with Invoice(s) with self-certification by the bidder that service/supplies against the invoices have been executed.b. Execution certificate by client with contract value.c. Any other document in support of contract execution like Third Party Inspection release note, etc.

5. Certificates

Bidder's offer is liable to be rejected if they don't upload any of the certificates / documents sought in the Bid document, ATC and Corrigendum if any.

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

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

7. Buyer Added Bid Specific ATC

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

8. Buyer Added Bid Specific ATC

Buyer Added text based ATC clauses

CA Firm should have an office in Gandhinagar, Ahmedabad.

Disclaimer/अस्वीकरण

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.

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.

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

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./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।

---Thank You/धन्यवाद---

Request for Proposal

FOR

**“Appointment of Chartered Accountancy Firm
for Statutory Audit Services for Financial Year 2024-25”**

Issued on :



Gujarat Skill Development Mission

Dr. Jivraj Mehta Bhavan, Block 2, 3rd Floor, Gandhinagar – 382010, Gujarat, India

Email: ad-gsdm-gnr@gujarat.gov.in ; to-gsdm-gnr@gujarat.gov.in

About Gujarat Skill Development Mission (GSDM)

Gujarat Skill Development Mission (GSDM) came into existence in Feb 2009, under chairmanship of Hon'ble Chief Minister engaged in value addition and streamlining skill development activities in the state with an objective to create an overarching integrated framework for actions pertaining to skill development and to act as an apex body for monitoring, co-ordination and convergence related to skill development activities in Gujarat.

- Director, Employment and Training acts as Ex-Officio Mission Director of GSDM.
- It aims for Convergence, Co-ordination & Monitoring of all Skilling initiatives in the state.
- Creates strong collaborative linkages with the industry and other stakeholders.
- Enhance employability of youth in the state through sustainable skill development.
- Monitors & evaluate the performance of skill development schemes run by various departments.

The Government of Gujarat has formed "Gujarat Skill Development Mission" [GSDM] for state level strategy and programmes for Skill Development Initiatives and Entrepreneurship leading to Employment in Gujarat. Under Ministry of Skill Development and Entrepreneurship, each state vide its different departments has to co-ordinate with State Skill Development Mission to strengthen Skill Development initiatives, demand & supply of Skilled workforce, building vocational & technical training framework, skill up-gradation, building of new skills in the State.

Gujarat Skill Development Mission has to collect data to have complete picture of skill development programmes / initiatives going on in Gujarat, with proper analysis of skill- wise, area-wise, beneficiary group-wise and tracking of each candidate under various skill building programmes, with respect to employment generation. GSDM, also monitors progresses of various schemes under various departments and submit consolidated reports to Hon. Chief Secretary on time to time basis, to achieve target mandated for Skill India Initiative. Gujarat Skill Development Society (GSDS) is an implementing arm of Gujarat Skill Development Mission (GSDM)

Pre-Eligibility Criteria

The bidder should be fulfilling the following conditions and must also submit documentary evidence in support of fulfilment of these conditions while submitting the technical bid. Bids from consortiums are not allowed. Bids without documentary evidence will not be considered for further evaluation.

Sr. No.	Minimum eligibility criteria	Evidence
1.	Partnership/Proprietor firm having working office in Gandhinagar or Ahmedabad having minimum 2 FCA	Firm's registration certificate(FRN) and copy of certificate of practice (COP) of all the partners
2.	The firm must have been established for at least five years as of March 31, 2024.	The copy of incorporation/Firm's registration certificate must include the date of establishment.
3.	The Firm Should have a staff of at least 10 people (excluding partners)	Details of the staff in the format specified below (Annexure – A)
4.	The firm Should have average annual minimum turnover Rs. 25.00 Lakh from Professional services in last three financial year ended on 31-03-2023 (FY 2020-2021, FY 2021-22, FY 2022-23)	Practicing Chartered Accountant's certificate of gross receipts from audit and attestation services must be attached
5.	The firm Should be empanelled with C&AG	Copy of Empanelled certificate to be submitted for the F.Y. 2023-24 and F.Y. 2024-25.
6.	The firm should have completed at least 10 statutory audit assignments for the Government of Gujarat or the Government of India on or before 31/03/2024.	Details of the assignments executed in the format specified (Annexure – B) below along with the copy of work orders and completion certificate.
7.	The CA Firm should not have been blacklisted by Central / State Government Department / Public Sector Undertaking for any contract executed in past.	The firm declaration to this on the letter pad of the firm.

Scope of Work

The Statutory Audit will 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. 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.

2. 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.

3. 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.

4. 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.

5. 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.

6. 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 Gujarat Skill Development Society (GSDS)/Gujarat Skill Development Mission(GSDM) from time to time without any additional fee to be paid by the Gujarat Skill Development Society(GSDS)/Gujarat Skill Development Mission(GSDM).
- (b) 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.

7. Income Tax Return(ITR) Filling and Representation Work

CA firm will be responsible to Submit Income Tax Return/Revised Return of GSDS. Gandhinagar and solve all type of queries raised by Income-Tax Department notice, prepare and submit reply/appeal of each notice/order for the year under audit and previous years, and also attend income tax officer for hearing of notice and also prepare and file appeal DCIT/ACIT/JCIT/CIT, GANDHINAGAR, AHMEDABAD on behalf of GSDS.

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. Reporting :

After finalization of Audit, the Statutory Auditors shall submit Audit Report on the Accounts Audited.

10. Filling of timely TDS/GST Returns

CA firm shall be responsible for Submit quarterly e-TDS and monthly GST/TDS return/revised for the amount deducted from salary and other than salary (agency payment) for the year.

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

12. 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 latter stage, to settle the audit qualifications in the Statutory Audit report of this assignment.

13. To enable the auditor to express a professional opinion on the financial position of Gujarat Skill Development Society for the funds received and expenditure.

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

15. Audit shall be for the records of accounts comprising the receipts and payment account, statement of liabilities in such forms as may be prescribed by the Registrar of Societies of the State Government in keeping with Rules in force under the Societies Registration Act 1860(Act-XXI of 1860) and Bombay Public Trust Act-1950(XXIX of 1950), subject to the condition that in respect of grants from the Govt. Directions shall be adhered to.

16. Any other task which may be assigned by the MD, GSDM or the authority of Gujarat Skill Development Society related to audit work.

Duration of the Assignments

Above assignments will be carried out for one year i.e. for the F.Y. 2024-25 (Extendable based on performances).

Minimum Audit Fees :

The minimum statutory audit fee is Rs. 25,000 (including GST and other expenses). Therefore, all bidders are required to submit quotes of at least Rs. 25,000.

Penalty Clause :

If the firm fails to complete the work within the specified timeframe, GSDM reserves the right to deduct an amount deemed appropriate for the services that were not delivered.

“Annexure – A”

List of Qualified/Semi- qualified Staff :

Sr.No.	Name of Staff Assistant	Qualification	Experience

“Annexure – B”

List of Statutory Audit Assignments executed :

Sr. No.	Contract Period (From to To)	Name of the Client	Work Order No.	Value of work order