



Bid Number/बोली क्रमांक (बिड संख्या):

GEM/2024/B/5733467

Dated/दिनांक : 20-12-2024

Bid Document/ बिड दस्तावेज़

| Bid Details/बिड विवरण | |
|---|--|
| Bid End Date/Time/बिड बंद होने की तारीख/समय | 04-01-2025 15:00:00 |
| Bid Opening Date/Time/बिड खुलने की तारीख/समय | 04-01-2025 15:30:00 |
| 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 | Panchayats And Rural Housing Department Gujarat |
| Organisation Name/संगठन का नाम | Bhavnagar District Panchayat |
| Office Name/कार्यालय का नाम | Bhavnagar District Panchayat |
| Item Category/मद केटेगरी | Financial Audit Services - Audit report; CA Firm |
| Contract Period/अनुबंध अवधि | 1 Year(s) |
| Minimum Average Annual Turnover of the bidder (For 3 Years)/बिडर का न्यूनतम औसत वार्षिक टर्नओवर (3 वर्षों का) | 10 Lakh (s) |
| Years of Past Experience Required for same/similar service/उन्हीं/समान सेवाओं के लिए अपेक्षित विगत अनुभव के वर्ष | 3 Year (s) |
| Past Experience of Similar Services required/इसी तरह की सेवाओं का पिछला आवश्यक अनुभव है | Yes |
| 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),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 |

| Bid Details/बिड विवरण | |
|---|---|
| Do you want to show documents uploaded by bidders to all bidders participated in bid?/ | Yes |
| Bid to RA enabled/बिड से रिवर्स नीलामी सक्रिय किया | Yes |
| RA Qualification Rule | 50% Lowest Priced Technically Qualified Bidders |
| Type of Bid/बिड का प्रकार | Two Packet Bid |
| Time allowed for Technical Clarifications during technical evaluation/तकनीकी मूल्यांकन के दौरान तकनीकी स्पष्टीकरण हेतु अनुमत समय | 2 Days |
| Estimated Bid Value/अनुमानित बिड मूल्य | 977450 |
| Evaluation Method/मूल्यांकन पद्धति | Total value wise evaluation |
| Financial Document Indicating Price Breakup Required/मूल्य दर्शाने वाला वित्तीय दस्तावेज ब्रेकअप आवश्यक है | Yes |
| Arbitration Clause | No |
| Mediation Clause | No |

EMD Detail/ईएमडी विवरण

| | |
|-----------------------------|----------------|
| Advisory Bank/एडवाइजरी बैंक | Bank Of Baroda |
| EMD Amount/ईएमडी राशि | 29324 |

ePBG Detail/ईपीबीजी विवरण

| | |
|--|----------------|
| Advisory Bank/एडवाइजरी बैंक | Bank Of Baroda |
| ePBG Percentage(%) / ईपीबीजी प्रतिशत (%) | 5.00 |
| Duration of ePBG required (Months) / ईपीबीजी की अपेक्षित अवधि (महीने). | 12 |

(a). 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./जेम की शर्तों के अनुसार ईएमडी छूट के इच्छुक बिडर को संबंधित कटेगरी के लिए बिड के साथ वैध समर्थित दस्तावेज प्रस्तुत करने हैं। एमएसई कटेगरी 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।

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

Beneficiary/लाभार्थी :

CDHO BHAVNAGAR

MII Compliance/एमआईआई अनुपालन

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

MSE Purchase Preference/एमएसई खरीद वरीयता

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

1. The minimum average annual financial turnover of the bidder during the last three years, ending on 31st March of the previous financial year, should be as indicated above in the bid document. Documentary evidence in the form of certified Audited Balance Sheets of relevant periods or a certificate from the Chartered Accountant / Cost Accountant indicating the turnover details for the relevant period shall be uploaded with the bid. In case the date of constitution / incorporation of the bidder is less than 3-year-old, the average turnover in respect of the completed financial years after the date of constitution shall be taken into account for this criteria.
2. Years of Past Experience required: The bidder must have experience for number of years as indicated above in bid document (ending month of March prior to the bid opening) of providing similar type of services to any Central / State Govt Organization / PSU. Copies of relevant contracts / orders to be uploaded along with bid in support of having provided services during each of the Financial year.
3. Estimated Bid Value indicated above is being declared solely for the purpose of guidance on EMD amount and for determining the Eligibility Criteria related to Turn Over, Past Performance and Project / Past Experience etc. This has no relevance or bearing on the price to be quoted by the bidders and is also not going to have any impact on bid participation. Also this is not going to be used as a criteria in determining reasonableness of quoted prices which would be determined by the buyer based on its own assessment of reasonableness and based on competitive prices received in Bid / RA process.
4. Past Experience of Similar Services: The bidder must have successfully executed/completed similar Services over the last three years i.e. the current financial year and the last three financial years(ending month of March prior to the bid opening): -
 1. Three similar completed services costing not less than the amount equal to 40% (forty percent) of the estimated cost; or
 2. Two similar completed services costing not less than the amount equal to 50% (fifty percent) of the estimated cost; or
 3. One similar completed service costing not less than the amount equal to 80% (eighty percent) of the estimated cost.
5. 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.

Excel Upload Required/एक्सेल में अपलोड किए जाने की आवश्यकता :

FINANCIAL BREAKUP UPLOAD IN ONLY FINANCIAL BID - [1734681327.xlsx](#)

Additional Qualification/Data Required/अतिरिक्त योग्यता /आवश्यक डेटा

Number of Years of firm/company's existence as per ICAI certificate5

Number of years of experience as on date of which at least XX years should be in internal/external audit of companies, PSUs and centrally funded institutions.:2

Number of full-time partners/experienced and qualified professionals in full time employment at senior level with experience in handling similar or relevant projects:2 ASSOCIATED WITH FIRM NOT LESS THEN 1 YEAR

Number of XX fulltime CA's required and YY professional audit staff2 ASSOCIATED WITH FIRM NOT LESS THAN 1 YEAR AND MINIMUM AUDIT STAFF 5

Price Breakup Format for the bidders to upload for providing break-up of overall project cost:1734681755.pdf

Financial Audit Services - Audit Report; CA Firm (1)

Technical Specifications/तकनीकी विशिष्टियाँ

| Specification | Values |
|---|-------------------------------|
| Core | |
| Scope of Work | Audit report |
| Type of Financial Audit Partner | CA Firm |
| Type of Financial Audit | Statutory Audit |
| Category of Work under Financial Audit | Internal control of financial |
| Type of Industries/Functions | Operational & Administrative |
| Frequency of Progress Report | Yearly |
| MIS Reporting for Financial Audit support | Yes |
| Frequency of MIS reporting | Yearly |
| 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 |
|----------------|---|--|----------------|--|
| 1 | Chandramani Kumar | 364001,Balwantrai Mehta Bhavan, Moti baug, Bhavnagar | 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

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. Buyer Added Bid Specific ATC

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

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.

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---

**TENDER FOR
STATUTORY AUDIT
OF
GRAM SANJIVANI SAMITI,
ROGI KALYAN SAMITI &
PC & PNDT CELL**

**DISRICT HEALTH
SOCIETY
BHAVNAGAR**

Objective of audit services:

To ensure the fund allocated to facility as per guideline.

The objective of the audit of the financial statements – individual financial Statements as a whole i.e. (Balance Sheet, Income & Expenditure, Receipt & Payment, together with relevant accounting policies, notes to accounts and schedules (Bank Reconciliation Statements, Statement of Funds Position, Reconciliation of Expenditures as per Audited financial statements with the expenditure reported as per the Financial Monitoring Report (FMR) is to enable the auditor to express a professional opinion as to whether the

- (1) The financial statements give a true and fair view of the Financial Position of the individual Facility at the end of each financial year and the funds received and expenditure incurred for the accounting period ended 31st March of every year.
- (2) The funds were utilized for the purposes for which they were provided and
- (3) Proper books of accounts maintained by facility.

Standards:

The audit will be carried out in accordance with **Engagement & Quality Control Standards (Audit & Assurance Standards)** issued by the Institute of Chartered Accountants of India in this regard. The auditor should accordingly consider materiality when planning and performing (except where a certain minimum coverage of implementing units is specified) the audit to reduce the risk to an acceptable level that is consistent with the objective of the audit. In addition, the auditor should specifically consider the risk of material misstatements in the financial statements resulting from fraud.

Scope & Coverage of audit:

In conducting the audit special attention should be paid to the following:

- An assessment of adequacy of the project financial systems, including financial controls. This should include aspects such as adequacy and effectiveness of accounting, financial and operational controls; level of compliance with established policies, plans and procedures; reliability of accounting systems, data and financial reports; methods of remedying weak controls; verification of assets and liabilities; a specific report on this aspect would be provided by the auditor annually as part of the management letter;
- Goods and services financed have been procured in accordance with the relevant procurement guidelines issued by the GoI. For such externally funded programmes, auditor must satisfy that all expenditure, including procurement of goods and services have been carried out as per the procurement manual of the individual programmes and guidelines issued by the Programme Divisions of GoI and have all the necessary supporting documentation.
- Expenditures if any, ineligible for financing by the development partners are disclosed adequately in the financial statements.
- All necessary supporting documents, records and accounts have been kept in respect of the project.

Coverage of Implementing Units:

- Audit will cover 100% voucher checking of Taluka Health office, RKS, GSS, & District PC & PNDT Cell.

Statutory Audit Report:

A format of statutory audit report will be as per the financial manual issued report by GOI, you will have to provide format to this office also.

Auditors are also required to prepare and submit all necessary financial documents as required by Bombay Public Trust Act 1950 and Societies Registration act 1860 as well as Income Tax Act E.g. Audit Report as per Trust Act, Schedule IX-C, Form No.10B of Income Tax deptt. and also require to file online forms and data where required with digitally signed wherever required.

Management Letter:

In addition to the audit reports, the auditor will prepare a “Management Letter”, in which the auditor should summarise the observation on the internal control issues (other than those which materially affect his opinion on the financial statements) as under:

- Give comments and observations on the accounting records, systems and internal controls that were examined during the course of the audit;
- Identify specific deficiencies and area of weakness in the system and internal controls and make recommendations for their improvement;
- Report on the level of compliance with the financial internal control.
- Report any procurement which has not been carried out as per the procurement manual/ guidelines of the state.
- Communicate matters that have come to the attention during the audit which might have significant impact on the implementation of the project; and
- Bring to Society’s attention any other matter that the auditor considers pertinent.

The observations in the management letter must be accompanied by the implications, suggested recommendations from the auditors and management comments on the Observations/recommendations have to be obtained and reported

Reporting and Timing

The Statutory audit will be completed within 180 days from the date of appointment and Audit Report should **be submitted in four (4) (Spiral Bound) and also soft copy in MS Excel / MS Word and Scanned (Both) is also to be submitted in mail or CD** of the audited financial statements and audit report along with the **Final Utilisation Certificates** signed by authority, Submitted to Mission Director, DHS- BHAVNAGAR.

Additional Instructions to Auditors

- Audit Report of RKS, GSS & District PC & PNDT Cell shall include audit of all the transactions at the facility.
- Audit for the financial year will include all the components under RKS as mentioned in RKS Guide Line.
- Audit for the financial year will include all the components under GSS as mentioned in GSS Guide Line.
- Audit for the financial year will include all the components under PC & PNDT as mentioned in PC & PNDT Guide Line.
- The auditor appointed shall be required to issue separate Audit Report and audited UTC in Form No. GFR19-A for each facility.

General:

The auditor should be given access to any information relevant for the purpose of conducting the audit.

Technical Proposal:

All Relevant Documents asked in gem must be uploaded in gem for Technical evaluation.

- 1) The auditor should have 3 year (s) past experience required for Gram Sanjivani Samiti and Rogi Kalyan Samiti service.
- 2) The auditor should have 5 years of Firm/Company's existence as per ICAI certificate.
- 3) 2 years of experience should be in internal/external audit of companies, PSUs and centrally funded institutions.
- 4) Number of Full-Time Partners/Experienced and qualified professionals in full time employment at senior level with experience in handling similar or Relevant Projects out of which 2 partners associated with firm for not less than 1 year.
- 5) 2 Fulltime CA's who are associated with firm for not less than 1 year and there should minimum 05 Professional Audit Staff.
- 6) Bidders can also submit the EMD (Earnest Money Deposit) of **Rs. 29,324/- (Rupees Twenty-Nine Thousand, Three Hundred, twenty-four only)** with Account Payee Demand Draft in favour of **"NON NHM FUND DHS BHAVNAGAR"** payable at Bhavnagar-Gujarat-India. Bidder has to upload scanned copy / proof of the DD along with bid and has to ensure delivery of hard copy to the Buyer within 1 days of Bid End date).
- 7) The party who is awarded the tender will have to submit a 5% security deposit of total tender price through cheque in the name of **"NON NHM FUND DHS BHAVNAGAR"** within seven days from the date of notification and the contract will be signed on stamp paper as per the rules in the prescribed form. The security deposit and the earnest money deposit of the bidder who does not sign the contract within the prescribed time will be forfeited. And no interest will be paid on this deposit. And before the expiry of the contract period given by the organization, the contractor himself will stop the work in the middle or fails to comply with any of the conditions of the contract, in case it becomes necessary to cancel the contract, the security deposit will be forfeited. And in the future, he will be blacklisted.
- 8) The bidder should not be under liquidation, court receivership or similar proceedings and should not be bankrupt. Bidder has to upload undertaking regarding this with bid the above conflation regarding financial standing has to file and notarized on stamp paper of Rs. 300/-

Financial Proposal:

- i. Quoted price in financial bid inclusive of all taxes and all other expenses.
- ii. Audit fee shall be quoted for all RKS and all GSS 2021-22 to 2023-24 in Gem separately (RKS, GSS), (**For example:** - RKS 01-year Audit Fees is Rs.1/- than it should be multiply with three years and no. of RKS, $(1 \times 3 \text{ years} \times 1 \text{ RKS} = 3/-)$ is the quote price in Gem for RKS, same for the Rogi Kalyan Samiti, Gram Sanjivani Samiti).
- iii. Audit fee shall be quoted for PC & PNDT 2020-21 to 2023-24 in Gem separately (PC & PNDT), (**For example:** - PC & PNDT 1-year Audit Fees is Rs. 1/- than it should be multiply with Four years $(1 \times 4 \text{ years} \times 1 \text{ PC \& PNDT} = 4/-)$ is the quote price in Gem for PC & PNDT).
- iv. Bills for Audit fee shall be generated for each RKS & GSS separately for 2021-22 to 2023-24 years. & PC & PNDT 2020-21 to 2023-24
- v. Payment will be made by concern Facility individually by Online/Cheque.
- vi. Number of facility should be considering as below while quoting audit fees: - ↓
No of RKS - 48, No of Gram Sanjivani Samiti – 649 No of PC & PNDT 01.

Audit should be carried out as per schedule provided by us at Taluka Health Office. **No TADA** will be paid for visit of Taluka Health Office.

Annexure-A, Finacial Breakup

| Sr. No. | Facility Type | Rate Of Each facility for 1 (One)Year Filled By Bidder | No Of Facilities (No Need to Change) | 1 Year Audit Fees of facility | No Of Years | Total Amount with Total Years (in Rupees) |
|---|---|--|--------------------------------------|-------------------------------|-------------|---|
| A | B | C | D | E=(C*D) | F | G=(E*F) |
| 1 | AUDIT FEE for each Rogi Kalyan Samitee (Inclusive of all taxes and expenses) | | 48 | | 3 | |
| 2 | AUDIT FEE for each Gram Sanjivaneer Samitee (Inclusive of all taxes and expenses) | | 649 | | 3 | |
| 3 | PC & PNDT Act. | | 1 | | 4 | |
| <u>Total Audit Service Amount Filled In Gem</u> | | | | | | |

SIGN & Stamp Of Auditor