



Bid Number/बोली क्रमांक (बिड संख्या):  
GEM/2025/B/5823746  
Dated/दिनांक : 15-01-2025

### Bid Document/ बिड दस्तावेज़

Bid Details/बिड विवरण	
Bid End Date/Time/बिड बंद होने की तारीख/समय	25-01-2025 17:00:00
Bid Opening Date/Time/बिड खुलने की तारीख/समय	25-01-2025 17:30:00
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	Urban Development And Urban Housing Department Gujarat
Organisation Name/संगठन का नाम	N/a
Office Name/कार्यालय का नाम	Gandhinagar Urban Development Authority
क्रेता ईमेल/Buyer Email	stp-guda@gujarat.gov.in
Item Category/मद केटेगरी	Financial Audit Services - Pre Audit Work as per Scope of Work Document; CAG Empaneled Audit or 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)	36 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,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

<b>Bid Details/बिड विवरण</b>	
<b>Do you want to show documents uploaded by bidders to all bidders participated in bid?/</b>	Yes
<b>Bid to RA enabled/बिड से रिवर्स नीलामी सक्रिय किया</b>	No
<b>Type of Bid/बिड का प्रकार</b>	Two Packet Bid
<b>Time allowed for Technical Clarifications during technical evaluation/तकनीकी मूल्यांकन के दौरान तकनीकी स्पष्टीकरण हेतु अनुमत समय</b>	2 Days
<b>Estimated Bid Value/अनुमानित बिड मूल्य</b>	900000
<b>Evaluation Method/मूल्यांकन पद्धति</b>	Total value wise evaluation
<b>Financial Document Indicating Price Breakup Required/मूल्य दर्शाने वाला वित्तीय दस्तावेज ब्रेकअप आवश्यक है</b>	Yes
<b>Arbitration Clause</b>	No
<b>Mediation Clause</b>	No

#### **EMD Detail/ईएमडी विवरण**

Advisory Bank/एडवाइजरी बैंक	State Bank of India
EMD Amount/ईएमडी राशि	27000

#### **ePBG Detail/ईपीबीजी विवरण**

Advisory Bank/एडवाइजरी बैंक	State Bank of India
ePBG Percentage(%) / ईपीबीजी प्रतिशत (%)	5.00
Duration of ePBG required (Months) / ईपीबीजी की अपेक्षित अवधि (महीने).	14

(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 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।

(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 :**

Chief Executive Authority

Gandhinagar Urban Development Authority, Urban Development and Urban Housing Department Gujarat, N/A,

(Chief Executive Authority)

**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.

**Additional Qualification/Data Required/अतिरिक्त योग्यता /आवश्यक डेटा**

**Number of Years of firm/company's existence as per ICAI certificate** as per document attached in additional terms and conditions

**Number of years of experience as on date of which at least XX years should be in internal/external audit of companies, PSUs and centrally funded institutions.** as per document attached in additional terms and conditions

**Number of full-time partners/experienced and qualified professionals in full time employment at senior level with experience in handling similar or relevant projects** as per document attached in additional terms and conditions

**Number of partners/ qualified professionals in full time employment with DISA/CISA qualification** as per document attached in additional terms and conditions

**Number of XX fulltime CA's required and YY professional audit staff** as per document attached in additional terms and conditions

**Pre Bid Detail(s)**

Pre-Bid Date and Time	Pre-Bid Venue
18-01-2025 12:00:00	GUDA Bhavan KH - 0 Sargasan Cross Road Gandhinagar

### Financial Audit Services - Pre Audit Work As Per Scope Of Work Document; CAG Empaneled Audit Or CA Firm ( 1 )

#### Technical Specifications/तकनीकी विशिष्टियाँ

Specification	Values
<b>Core</b>	
Scope of Work	Pre Audit Work as per Scope of Work Document
Type of Financial Audit Partner	CAG Empaneled Audit or CA Firm
Type of Financial Audit	Internal Audit
Category of Work under Financial Audit	Pre Audit as per Scope Of Work Document
Type of Industries/Functions	Pre Audit
Frequency of Progress Report	as per document attached in atc and scope of work
MIS Reporting for Financial Audit support	Yes
Frequency of MIS reporting	as per document attached in atc and scope of work
State	NA
District	NA
<b>Addon(s)/एडऑन</b>	
Post Financial Audit Support	Yes

#### 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	Dave Hrushikesh	380011,Block No-18, 4th Floor, Udhog Bhavan, Sector-11, Gandhinagar.	1	<ul style="list-style-type: none"> <li>Number of Months for which Post Audit Support is required : 2</li> </ul>

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

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

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

### **2. Buyer Added Bid Specific ATC**

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

### **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. Service & Support**

Dedicated /toll Free Telephone No. for Service Support : BIDDER/OEM must have Dedicated/toll Free Telephone No. for Service Support.

### **5. Service & Support**

Escalation Matrix For Service Support : Bidder/OEM must provide Escalation Matrix of Telephone Numbers for Service Support.

## **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.

**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 [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---**

**Gandhinagar Urban Development Authority**

**Tender Document for Appointment of Chartered Accountant Firms / LLPs for Work of Pre-Audit**

**Tender No. 03/2024-25**

**Schedule of Tender Events**

<b>Sr. No</b>	<b>Event</b>	<b>Date &amp; Time</b>
1	Tender Upload / Publish Date	As per GeM Bid Document
2	Pre-Bid Meeting	As per GeM Bid Document
3	Last Date and Time for submission of online proposal (Technical and Financial)	As per GeM Bid Document
4	Last Date and Time for submission physical original EMD and affidavit.	Within 5 Days of Last date of submission of Online Proposal
5	Date and Time of Opening of Technical Bid	As per GeM Bid Document
6	Date and Time of Opening of Financial Bid	After technical qualification round on GeM Portal of technically qualified bidders
7	Contact person for queries	Mr. Bhagwan Rabari, Account Clerk - 9723268842 <a href="mailto:accoff-guda@gujarat.gov.in">accoff-guda@gujarat.gov.in</a>
8	Address for communication	Additional Collector Gandhinagar Urban Development Authority 2 <sup>nd</sup> Floor GUDA Bhawan, KH – 0, Sargasan Cross Road Gandhinagar - , Gujarat, India
9	Bid Validity	180 Days

**1. 1A. Introduction & Background**

Gandhinagar Urban Development Authority (hereafter “GUDA” or “The Authority”) is established by notification of Gujarat Government headquartered at Gandhinagar, District – Gandhinagar, Gujarat. GUDA seeks bids for “**Appointment of Chartered Accountant Firms for work of Pre-Audit**” through online tendering for which fees are to be quoted lump sum on GeM portal. Fees quoted must be inclusive of GST and all out-of-pocket expenses. The documents for eligibility criteria / technical eligibility to be uploaded on GEM portal.

**1B. Volume of Work:** Following is estimated volume of vouchers of expense.

<b>Nature</b>	<b>Volume (Numbers)</b>	<b>Value (Rs In Crore)</b>
Expense Vouchers	1000	450.00

**1C. Estimated Cost: Rs. 9,00,000 (Inclusive of all taxes)**

**Note 1:** In this document ICAI to be understood as Institute of Chartered Accountants of India and CA to be understood as Chartered Accountant.

**Note 2:** Pre-Auditor would mean selected firm / LLP of Chartered Account and a qualified chartered accountant deputed as full-time pre-auditor.

**Note 3:** “Pre-Audit Document” would mean all bills / vouchers / invoices / other payment related documents.

### A. Eligibility Criteria / Technical Eligibility

Sr No	Criteria	Documents Required
1	The firm must be a Chartered Accountant firm / LLP and should have been registered for a period of 15 years as at 31.12.2024	1. Self-certified copy of ICAI registration certificate <b>and</b> 2. Self-certified copy of Constitution of firm issued by ICAI or Firm Card. <b>Both documents as on bid date</b>
2	The Chartered Accountant firm / LLP must have annual income from audit and attestation of more than Rs. 50 Lacs for each of the last 3 financial years ended 31.03.2024.	For 3 years i.e., FY 2021-22, 2022-23 and 2023-24 submit the below documents 1. Copy of Audited Balance Sheet 2. Copy of Audited Profit & Loss Statements 3. Separate CA certificate indicating audit and attestation fee income of more than Rs 50 Lacs.
3	The Chartered Accountant Firm / LLP should have at least 5 Chartered Accountants out of which at least 3 should be partners	Self-certified registered copy of latest partnership deed.
4	The Chartered Accountant Firm / LLP must have done at least A) One assignment of audit for listed company in last 3 years as on 31.12.2024. <b>OR</b> B) One assignments of any type of audit i.e., Statutory audit, internal audit, pre audit or concurrent audit in last 3 years as on 31.12.2024) for organizations mentioned in Annexure 1 to 3 pertaining to category 1 or 2 of GR no JNV-10-2018-1143-A dated 16.09.2019 of Finance Dept and amended vide GR JNV-10-2018-1143-A dated 08.06.2020.	1. Contract copy / Work Order along with Invoice(s) with self-certification by the bidder that service / supplies against the invoices have been executed. <b>or</b> 2. Execution certificate by client with contract value.
5	The CA firm must be empanelled with the Comptroller & Auditor General of India, New Delhi for the last three financial years. (i.e., FY 2021-22, 2022-23 and 2023-24) And the empanelment is in continuation as on bid date.	Copy of Empanelment Letter issued by C & AG Office for FY 2021-22, 2022-23, 2023-24 and 2024-25.
6	The firm / LLP must have valid GST Registration, PAN Registration and Firm Registration	1. Copy of GST registration certificate 2. Copy of PAN Card
7	A. The Chartered Accountant Firm's Registered head office should be located in Gujarat. <b>OR</b> B. The firm must have at least two fully functional and independent branch offices must be situated	A. Copy of Two proofs which confirm location of registered head office in Gujarat. <b>OR</b> B. Copy of Two government proofs

	in Gujarat since last three years (as on 31.12.2024).	which confirm location of two fully functional and independent branch office in Gujarat since last three years (as on 31.07.2024).
8	Affidavit and declaration regarding pending disciplinary matters, debarments and disqualifications and other matters	Self-declaration duly signed in the letterhead of the firm as per <b>annexure II</b> on stamp paper of Rs 300.
9	<b>Earnest Money Deposit Rs. 27,000/- via account payee Demand Draft drawn in favor of Gandhinagar Urban Development Authority payable at Gandhinagar of any scheduled bank enlisted in latest GR of Finance Department, Gujarat in this regard.</b>	
10	The Firms / LLPs already engaged with the Authority in the existing assignment of bookkeeping and / or tax consultancy of any matter will be ineligible for this assignment.	
<b>Note: Merely work of stock audit and bank / insurance branch - division audit will not be counted as eligible work/bid.</b>		

## B. Scope of Work

### 1. Pre-Audit shall include following but not limited to,

- a. Auditing that the pre-audit documents are in agreement with RFP / EOI / Tender Document / LOI / LOA / Work Order / Contract / agreement etc., especially from the point of view of volume, rate, timelines, quality, technical specifications etc.
- b. Checking the arithmetical accuracy of pre-audit documents.
- c. Auditing that the statutory rates or exemptions like, GST rates, amount of GST TDS and IT TDS to be deducted, for any pre-audit documents are as per applicable law, rule and regulations of GOI and GOG revised time to time.
- d. Auditing that for any pre-audit document, supporting documents like measurement books, certification by concerned executing department, certification/comments of independent consultants are available and pre-audit is done only after proper availability of these documents.
- e. Pre-Audit documents related sanctions are as per delegation of powers of authority as well as delegation of powers rules of GoG.
- f. Checking and validating that the grant received has been used in accordance with the conditions of the relevant financing agreements, with due attention to transparency, economy and efficiency and only for the purposes for which the financing was provided.
- g. Checking and validating that the works financed have been procured in accordance with relevant financing agreements and as per the State Government norms/ guidelines, General Financial rules 2017 for procurement of works, goods & consultancy.
- h. All expenditures incurred are as per the approved budget.

- i. All necessary supporting documents such as records, vouchers, bids, bidding documents, etc. and books of accounts have been kept in respect of all procurements & expenditures & Works.
  - j. For works contracts, the Pre-Auditor shall verify from the records that there is adequate linkage between measurement books and contractors' running bills (duly approved by the competent authorities).
  - k. For technical works, pre-auditor shall verify that the work carried out is in accordance with existing government act, rules, regulations, manuals (including PWD Manual etc.)
  - l. For all procurements, works and services pre-auditor shall check that necessary documents like dead stock register, ABC Register, related records are maintained properly and updated time to time and duly signed by competent authority.
  - m. Verification that a sample of assets procured and created under the project is inspected and verified by the Project head, and there exists a clear linkage between such inspection and/or verification and the expenditures incurred.
  - n. Auditing that for any pre-audit document, statutory recoveries / recoveries of mobilization advances / interest / penalty / security deposits / liquidate damages / recoveries towards issue of materials / cost of service / delay in completion of the work / fix assets entry / Stock register entry and sufficiency of bank guarantees / security deposit, are taken care off and adequate and pre-audit only to be done after these are available.
2. **All the payments in excess of Rs 20,000 /- (Gross Amount including taxes), excluding pay & allowances, disbursement of grant and statutory dues like GST, IT and TDS, shall be part of the pre-audit scope.**
  3. Pre-auditor has to accurately check and certify that the payment is in accordance with the Central / Gujarat State Govts Act, Rules, Regulations, Government Resolutions, instructions, Circulars, Manuals and other similar official government communications and orders.
  4. Pre-auditor shall ensure that the all decisions & resolutions having financial implications do not violate or contravene any of the instructions of Central / GoG. If the pre-auditor comes across any such resolution/decision which is in violation of a rule or guideline etc., the same shall be immediately brought to the notice of the authority.
  5. **Checks & Staff Requirements**
    - A. The Pre-auditor must be well conversant with all the guidelines / G.R.s / circulars, Acts, Manuals, standing instructions, orders issued from time to time by Central / GoG.

- B. The nature of work of pre-auditor and the checks applied, while pre-auditing any expenditure voucher or bills will be similar to that of District Treasury officer / Pay & Accounts Officer, while passing any bills / vouchers of expenditure from other offices.
- C. **The Pre-auditor shall place at least one qualified Chartered Accountant full time at GUDA office (i.e., permanently stationed) who is having minimum one year of experience in any type of audit with Central or Gujarat Government excluding experience in bank branch and insurance division audit work. The full time stationed chartered accountant must be conversant in both English and Gujarati Languages.**
- D. The Pre-Auditor shall ensure that in case of absence full time stationed Chartered Accountant, immediate replacement with another equally qualified Chartered Accountant is made so that Pre-Audit work does not suffer.
- E. The Pre-Auditor shall depute other personnel (Technical or non-technical) considering the volume and nature of work on intimation by the authority immediately.
- F. The Pre-Auditor and / or authorized chartered accountant shall sign with rubber stamp of the firm on each bill as a mark of pre-audit done.
6. All existing as well as any new offices / divisions / units / branches of authority shall be part of scope without increase in fees.
7. **Pre-Auditor will be communicated through either through email or through file movement for pre audit. Upon receiving intimation of pre-audit, the pre-audit must be completed within 2 days. (Excluding weekly offs or holidays followed by authority).**
8. The pre-auditor should present a summary of objections raised to the Account Officer regularly on a monthly basis.
9. The pre-audit should be carried out independently without any influence/pressure from any of the offices. The pre-audit work should be carried out in an objective, impartial and fair manner.
10. The pre-auditor shall provide the details and documentary evidences of qualifications of authorized Chartered Accountant and other staff to be deployed for this in advance, on the letter head of firm with photographs, before starting work.
11. The pre-auditor shall carry out the assignment in accordance with the highest standard of professional and ethical competence and integrity as prescribed by the Code of Conduct and Code of the Institute of Chartered Accountants of India, New Delhi, and instructions and circulars of finance department GOG on the subject matter having due regard to nature and purpose of the assignment, and shall ensure that the authorized deputed Chartered Accountant and other staff perform the

services under this Agreement and conduct themselves in a manner consistent herewith.

12. The authorized Chartered Accountant of pre-audit firm shall certify on all bills/vouchers that such bills/vouchers are appropriate and valid for payment and be submitted over one page of audit book with the pre-audited bill/voucher to concerned office for further process of payment.
13. The rubberstamp format for pre-audit to be decided with approval of authority. Which should invariably include gross amount, type of deductions and number of deductions, net amount payable.

**C. Selection of Bidder for assignment:**

The L1 bidder firm remaining out of technical eligibility round will be selected for the assignment. If there are more than one firm qualified as L1, authority reserves right to take appropriate decision as it deems fit in such circumstances. The methodology adopted in this case for selection of bidder and the decision of management will be final where more than one firm is L1 bidder.

**D. Security Deposit**

The successful bidder will be required to place Security Deposit @ 5% of the contract value by way of bank guarantee OR Fixed Deposit of 1 year period in favor of CEA, GUDA from any Scheduled / Nationalized bank approved by Finance Department, Gujarat within 10 days from the date of notice of award of contract., failing which a penalty of Rs 1000/- per day will be imposed till the date of continuation of the delay. The security deposit to be submitted for One Year.

**E. Period of Contract**

The period of contract will be of 1 year from the date of issuance of work order. On satisfactory performance and with mutual understanding the period may be extended further for a period of 1 year limiting to maximum two extensions.

**F. General Terms & Conditions:**

1. The whole process of tendering can be cancelled / modified / altered /redefined without giving any prior notice or information by the management of the authority.
2. Both technical bid and financial bid to be submitted online. Bidder to send original EMD and original affidavit as mentioned in Chapter B in sealed envelope at before

- mentioned address. The envelope should mention “**Appointment of Chartered Accountant Firm for Work of Pre-Audit**”.
3. The bidder has to quote lump sum fees for one year contract period. Fees quoted must be inclusive of GST and all out-of-pocket expenses. No reimbursement other than quoted fees will be allowed.
  4. The financial bid of the firm will not be opened if it doesn't meet eligibility criteria.
  5. The firm shall not sub contract the audit assignment.
  6. The fees will be paid monthly after submission of details like establishment of dedicated team, submission of reports of work done etc.
  7. Concerned partner of the firms will have to visit the office of GUDA, Gandhinagar, Gujarat for the discussion when called for.
  8. No escalation / price rise/ fees increase will be allowed to successful bidder.
  9. In the interest of the assignment and interest of authority, management reserves the right to call for additional documents / information / data from the concerned forms applying for assignment.
  10. The selected firm shall follow timings and provide services according to the timings and working days of GUDA.
  11. The decision of GUDA will be final and binding on all bidders for any interpretation in technical eligibility criteria / admissibility – inadmissibility of any document or experience for eligibility.
  12. The team should have expertise in both Gujarati & English language since work orders / invoices / related documents will be both in Gujarati & English language

#### **G. Confidentiality & Penalty**

1. The firm or its partners and the personnel or either of them shall not, disclose or pass on to any others, the proprietary or confidential information relating to the projects, the services, this contract, or the authority's business or operations without prior written consent of the Management.
2. All reports and other documents submitted by firm shall become and remain the property of the GUDA and the Firm shall, not later than upon termination or expiration of this contract deliver all such documents and reports to the GUDA together with a detailed inventory thereof. The firm shall not use reports and documents for purpose unrelated to this contract without prior written approval of the authority.
3. The firm has to undertake that all knowledge and information not within the public domain which may be acquired during the execution of the assignment shall be, for all time and for all purpose, regarded as strictly confidential and held in confidence, and shall not be directly disclosed to any person whatsoever, except with the prior written permission from the Appointing Authority.

4. If the firm or the partner or employee thereof is found guilty of gross negligence, lack of duty of care, misrepresentation and misstatement of facts, hiding the facts, falsification, undue delay in performance of duties or non-performance of duties as per scope, using or giving the details gathered during the assignment to other parties without permission of the Authority, non-observation of instructions given by the Authority, unauthorized retention of records of the Authority, violating the terms and conditions of this assignment, unauthorized changes in the records of the Authority, indulging in mala-fide practices or any other cognizable offence or breach, firm will be punishable with any or all of the following consequences:-
- (i) Removal from the assignment with immediate effect/ from the date specified.
  - (ii) Removal from any other assignment with immediate effect / from the date specified / given by the Authority.
  - (iii) Deduction of percentage of fees as may be determined by the management or recoverable from any due payments / bank guarantee OR imposing penalty.
  - (iv) Ban from accepting the future assignment of the Authority for the period specified.
  - (v) Any other action deemed appropriate by the management. The decision / interpretation in all/any terms and conditions enumerated above and agreed upon by the firm shall be final and binding on firm without demure and any further recourse to any litigation/arbitration.
  - (vi) Penalty of Rs 1,000/- per day / part of the day will be levied on pre-audit firm if pre-audit document is not pre-audited within stipulated time of 2 days from intimation including original two days.
  - (vii) If Pre auditor leaves during the tenure of assignment without any proper procedure or prior intimation, Bank guarantee and outstanding fees may be forfeited. The decision of authority is final in case of additional penalty.

#### **H. Settlement of Disputes**

1. The decision of the Authority in selection of the C.A. firm will be final.
2. Any dispute w.r.t assignment including pre-audit of any pre-audit document between pre-auditor and concerned branch / unit / division will be resolved by the Account Officer, GUDA. The pre-auditor dissatisfied with the decision of the Account Officer may approach the Additional Collector / Chief Executive Authority and the decision of the Additional Collector / Chief Executive Authority will be final and binding one.
3. For the purpose of the present work contract as well as for any matter arising there under or connected therewith, the Court at Gandhinagar, Gujarat alone shall have jurisdiction.

**Annexure I**  
**(To be printed on letter head of firm)**

**Technical Offer**

Sr No	Particulars																			
1	Name of Firm																			
2	Year of Establishment																			
3	Firm / LLP Registration Number With ICAI																			
4	Constitution (Firm / LLP)																			
5	Office Address																			
6	Contact Number																			
7	Email																			
8	Details of Partners	Separate table containing 1. Name, 2. Membership Number, 3. Year of Registration with ICAI,																		
9	Details of Staff	Separate table containing number of staff including Chartered accountants and other staff with supporting documents to full fill eligibility criteria																		
10	Firm Income Tax PAN No	Number as well as document separately attached																		
11	Firm GST Number (Both)	Number as well as document separately attached																		
12	Empanelment No with C & AG	Number as well as document separately attached																		
13	Experience (for Point 4 of Eligibility Criteria)	Separate Table as below																		
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">Sr No</th> <th style="text-align: center;">Name of Org</th> <th style="text-align: center;">Address of Org</th> <th style="text-align: center;">Year of Assignment</th> <th style="text-align: center;">Date of Allotment</th> <th style="text-align: center;">Date of Completion</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> <tr> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table>	Sr No	Name of Org	Address of Org	Year of Assignment	Date of Allotment	Date of Completion													
Sr No	Name of Org	Address of Org	Year of Assignment	Date of Allotment	Date of Completion															
	Note: Submit separately work order / order of allotment as well as document supporting completion of audit.																			

## Annexure-II

### Affidavit

This is to certify that I \_\_\_\_\_ undersigned fully authorized by (Name of Firm) to submit this tender document "**Appointment of Chartered Accountant Firms / LLPs for Work of Pre-Audit**" of Gandhinagar Urban Development Authority.

This is further certified that,

- A. Our firm / LLP / any of its partners are not debarred / disqualified / penalized by any government organization, department, board, corporation, tribunal or any other organization / undertaking or any regulatory bodies like RBI, ICAI, SEBI, NCLT, or National Financial Reporting Agency, RERA or any court etc.
- B. And there is no adverse action taken or proposed against or any matter related to that for which proceedings are ongoing on our firm / LLP or any of its partner / directors by any authority by any of the above.
- C. In case of any adverse / disciplinary action is initiated during the procedure for appointment of CA Firm for this assignment and also after appointment (If selected), the organization can terminate the appointment without assigning reasons thereof.
- D. The firm / LLP is not issued with any order of disqualification, debarment or termination by any government organization, department, board, corporation, tribunal or any other organization / undertaking or any regulatory bodies like RBI, ICAI, SEBI, NCLT, RERA or National Financial Reporting Agency or any court etc. for which proceedings are ongoing.
- E. All the information given in tender document submitted by us is correct.
- F. That the particulars given are complete and correct and that if any of the statements made or the information so furnished in the application form is later found not correct or false or there had been suppression of material information, the firm would not only stand disqualified from the allotment, but would be liable for disciplinary action under the Chartered Accountants Act, 1949 and the regulations framed there under.
- G. We have read entire tender document and agree to carry out scope of work mentioned in document and all terms and conditions mentioned will be acceptable to us.

**Date:**

**Place:**

**Sign of Authorized Partner  
(With Firm Name, Seal & Stamp)**