

## बिड दस्तावेज़ / Bid Document

बिड विवरण/Bid Details	
बिड बंद होने की तारीख/समय /Bid End Date/Time	19-06-2025 12:00:00
बिड खुलने की तारीख/समय /Bid Opening Date/Time	19-06-2025 12:30:00
बिड पेशकश वैधता (बंद होने की तारीख से)/Bid Offer Validity (From End Date)	80 (Days)
मंत्रालय/राज्य का नाम/Ministry/State Name	Gujarat
विभाग का नाम/Department Name	Panchayats And Rural Housing Department Gujarat
संगठन का नाम/Organisation Name	N/a
कार्यालय का नाम/Office Name	Gujarat
क्रेता ईमेल/Buyer Email	buycon1840.prhdg.gj@gembuyer.in
वस्तु श्रेणी /Item Category	Financial Audit Services - Financial Reporting Framework; CA Firm
अनुबंध अवधि /Contract Period	1 Year(s)
उन्हीं/समान सेवा के लिए अपेक्षित विगत अनुभव के वर्ष/Years of Past Experience Required for same/similar service	3 Year (s)
इसी तरह की सेवाओं का पिछला आवश्यक अनुभव है/Past Experience of Similar Services required	Yes
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?	No

**बिड विवरण/Bid Details**

बिड से रिवर्स नीलामी सक्रिय किया/Bid to RA enabled	No
बिड का प्रकार/Type of Bid	Two Packet Bid
तकनीकी मूल्यांकन के दौरान तकनीकी स्पष्टीकरण हेतु अनुमत समय /Time allowed for Technical Clarifications during technical evaluation	2 Days
अनुमानित बिड मूल्य /Estimated Bid Value	27000
मूल्यांकन पद्धति/Evaluation Method	Total value wise evaluation
मध्यस्थता खंड/Arbitration Clause	No
सुलह खंड/Mediation Clause	No

**ईएमडी विवरण/EMD Detail**

आवश्यकता/Required	No
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**ईपीबीजी विवरण /ePBG Detail**

आवश्यकता/Required	No
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**विभाजन/Splitting**

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

**एमआईआई अनुपालन/MII Compliance**

एमआईआई अनुपालन/MII Compliance	Yes
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**एमएसई खरीद वरीयता/MSE Purchase Preference**

एमएसई खरीद वरीयता/MSE Purchase Preference	No
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1. 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.

3. 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.

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

**Number of Years of firm/company's existence as per ICAI certificate:3**

**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.:3**

**Number of full-time partners/experienced and qualified professionals in full time employment at senior level with experience in handling similar or relevant projects:3**

**Number of partners/ qualified professionals in full time employment with DISA/CISA qualification:3**

**Number of XX fulltime CA's required and YY professional audit staff:2**

**Financial Audit Services - Financial Reporting Framework; CA Firm ( 1 )**

**तकनीकी विशिष्टियाँ /Technical Specifications**

विवरण/ Specification	मूल्य/ Values
<b>कोर / Core</b>	
Scope of Work	Financial Reporting Framework
Type of Financial Audit Partner	CA Firm
Type of Financial Audit	Statutory Audit
Category of Work under Financial Audit	Internal Control over Financial Reporting
Type of Industries/Functions	Government Agency
Frequency of Progress Report	Monthly
MIS Reporting for Financial Audit support	Yes
Frequency of MIS reporting	Monthly
State	NA
District	NA
<b>एडऑन /Addons</b>	
Post Financial Audit Support	NA

**अतिरिक्त विशिष्टि दस्तावेज़ /Additional Specification Documents**

**प्रेषित/रिपोर्टिंग अधिकारी /Consignees/Reporting Officer and Quantity**

क्र.सं./S.N o.	परेषिती/रिपोर्टिंग अधिकारी /Consignee Reporting/Officer	पता/Address	संसाधनों की मात्रा / To be set as 1	अतिरिक्त आवश्यकता /Additional Requirement
1	Jankiben Ajitkumar Modh	380054, State Institute of Rural Development	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. Buyer Added Bid Specific ATC

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

### 3. Buyer Added Bid Specific ATC

Buyer Added text based ATC clauses

CA firm has to attach buyer added specific ATC with signature & stamp in BID document

## 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---

**SCOPE OF WORK**

Sr.No	Details
૧.	વર્ષ ૨૦૨૪-૨૫ માટેનો સ્ટેચ્યુટરી ઓડીટ રિપોર્ટ તૈયાર કરવો.
૨.	રાજ્ય ગ્રામ વિકાસ સંસ્થાનાં વર્ષ ૨૦૨૪-૨૫ના તમામ બીલ ચૂકવણાનું સરકારશ્રીના નિયમોનુસાર સ્ટેચ્યુટરી ઓડીટ કરવું, તેમજ ઓડીટ થયેથી અલગ અલગ સ્ટેચ્યુટરી ઓડીટ રિપોર્ટ તૈયાર કરીને સંસ્થાને ૪ નકલમાં નિયત સમયમર્યાદામાં રજુ કરવા.
૩.	રાજ્ય ગ્રામ વિકાસ સંસ્થાનાં વર્ષ ૨૦૨૪-૨૫નાં વાઉચરોની સંખ્યા- અંદાજે ૩૫૦ થી ૪૦૦ છે.
૪.	કેન્દ્ર તથા રાજ્ય સરકારશ્રી તરફથી મળેલ ઇંડ અન્વયે ઇંડમાંથી થયેલ આવક ખર્ચ મુજબ આવક જવક મુજબનું પત્રક, ઉપજ-ખર્ચ બંધ સિલકનું પત્રક, પાકુ સરવૈયું તૈયાર કરવાનું તેમજ યુટીસી સાથે ઓડીટ રિપોર્ટ તૈયાર કરવાની કામગીરી કરવી.
૫.	રાજ્ય ગ્રામ વિકાસ સંસ્થાનાં વર્ષ ૨૦૨૪-૨૫નાં ઓડીટ સંદર્ભમાં નાણાંકીય ઔચિત્યતા જળવાયેલ છે કે કેમ ? તેની ચકાસણી કરવાની કામગીરી કરવાની રહેશે.
૬.	સ્ટેચ્યુટરી ઓડીટનું પ્રેઝન્ટેશન વિશેષ નિયામકશ્રી સામે કરવાનું રહેશે અને ઉપસ્થિત થતાં પ્રશ્નોનાં જવાબ આપવાનાં રહેશે.
૭.	ઓડીટને લગતા ભારત સરકાર કક્ષાએથી, અત્રેથી રાજ્ય કક્ષાએથી, કોઈ પણ નીતિવિષયક પ્રશ્ન બાબત ઉપસ્થિત થાય તો તે બાબતે સંસ્થાને સ્ટેચ્યુટરી માર્ગદર્શન તથા જરૂર પડે ત્યારે નાણાકીય મામલાઓ પર સલાહ આપવાની રહેશે.
૮.	સ્ટેચ્યુટરી ઓડીટ રિપોર્ટમાં ભવિષ્યમાં સરકારશ્રી તરફથી આવતા એ.જી.ઓડીટનાં પેરા નિકાલ કરવા અંગેની કામગીરી.
૯.	સ્ટેચ્યુટરી ઓડીટ રિપોર્ટ ઇન્કમટેક્સનાં પોર્ટલ પર તથા ચેરીટી કમિશ્નરશ્રીને રજુ કરવા અંગેની કામગીરી
૧૦.	સ્ટેચ્યુટરી ઓડીટ રીપોર્ટના આધારે ઇન્કમટેક્સનાં રિટર્ન ફાઈલ કરવાની કામગીરી.
૧૧.	ઓડીટની કામગીરી સોંપતા કાર્યાલય આદેશ મળ્યેથી દિન ૧૫માં ઓડીટની કામગીરી પૂર્ણ કરવાની રહેશે.

## **TERMS AND CONDITIONS**

### **1. THE SUBMISSION OF THE PROPOSALS:**

The proposals shall be submitted in two packet on GeM portal viz., Technical & Financial Proposal and should follow the forms given in the supplementary information.

- The “Technical” proposals must be submitted in the following formats / schedules given in the supplementary information. The first part marked “**TECHNICAL PROPOSAL**” should include the description of the firm / organization, the firm’s general experience in the field of assignment, last 03 years Turnover, the proposed work plan methodology and approach in response to suggested terms of reference.
- Technical proposal along with documentary evidence showing qualification criteria should be submitted online as required.

### **2. OPENING OF PROPOSAL**

The date and time of online opening of technical proposal will be as per schedule of bid.

#### **FINANCIAL BID**

The financial bid is required to be submitted online only on GeM Portal inclusive of all expenses and GST. If any bidder sends the Financial Bid physically, bidder will be considered disqualified and its bid will not be opened for scrutiny. Total rates should be quoted for Statutory Audit (including IT, GST return filing) work of State Institute of Rural Development, Ahmedabad for financial year 2024-25.

#### **AWARD OF CONTRACT**

- Financial Bid of the bidders meeting with Eligibility Criteria will only be opened. Thus, Technical Bid not meeting with Criteria and necessary evidence will be considered as non-responsive and will be ignored for further process.
- Upon fulfilling eligibility criteria the financial bid will be opened online on GeM portal and lowest financial bidder will be awarded the contract.
- This bid is for appointment of Chartered Accountant Firm for Statutory Audit for the financial year 2024-25. Same can be extended for another 1 year on mutual consent and satisfactory performance of the firm. However, if services are not satisfactory, the assignment can be cancelled and terminated. The firm must give NOC in such circumstances.
- Please note that State Institute of Rural Development, Ahmedabad is not bound to select any of the firm submitting proposals.
- Proposal shall be valid for 80 days from the date of submission without change.
- Please note that cost of preparing a proposal including visits to State Institute of Rural Development, Ahmedabad, if any, is not reimbursable.
- Please note that the remuneration which one firm may receive from the contract will be subject to tax liability in India.

### **3. SECURITY DEPOSIT**

Successfully selected CA Firm has to deposit performance security **@5% of the contract value** within 15 days of intimation by D.D./ B.G.(Bank guarantee) payable in

favour of "STATE INSTITUTE OF RUARAL DEVELOPMENT, AHMEDABAD" of any of the banks approved by State Government, the present approved Banks is as given in Annexure-6. The BG will be released or returned after completion of the work. In case of expiry of BG, firm has to renew the same before one month of expiry. The SD will be released within 90 days upon completion of work contract.

**4. STATE INSTITUTE OF RURAL DEVELOPMENT AHMEDABAD'S RIGHT TO ACCEPT AND TO REJECT ANY/ ALL BIDS**

Authority 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.

**5. RESPONSIBILITY OF STATE INSTITUTE OF RURAL DEVELOPMENT AHMEDABAD**

- State Institute of Rural Development, Ahmedabad authorities will provide required Hardware, Software, Internet Connectivity and other infrastructure as required.
- State Institute of Rural Development, Ahmedabad authorities will clear payment of CA Firm within 30 days from the submission of invoices after completion of satisfactory work.

**6. GOVERNING FACTORS**

- All or any of the information provided by State Institute of Rural Development, Ahmedabad shall not be used for any other purpose; CA Firm shall return all the documents to State Institute of Rural Development, Ahmedabad on completion of work.

**7. PAYMENTS**

- **Payment will be made after** submission of Annual Audit Report to State Institute of Rural Development, Ahmedabad and same is approved by competent authority for FY.
- Payment will be released after deduction of applicable TDS, in case there is no dispute in respect of work carried out by the Statutory Auditor.
- In case of unavoidable circumstances if the State Institute of Rural Development, Ahmedabad fails to make payment in time the Bidder will not ask for any interest for the delay period. The Bidder shall continue with providing its services up to the time period requested by the State Institute of Rural Development, Ahmedabad.
- The rate quoted by the bidder in financial bid will remain firm and no deviation will be accepted till the completion of the contract. No additional payment will be made for auxiliary items like preparation of reports, printing, binding, transportation expense etc.

**8. PENALTY**

- State Institute of Rural Development, Ahmedabad will levy penalty in case the Bidder fails to provide the services specified by the State Institute of Rural Development, Ahmedabad in the Broad Scope of Work and other conditions of this Tender Document. The amount of penalty shall be commensurate with

the nature of the breach/ defect/ deviation/ fault and as decided by State Institute of Rural Development, Ahmedabad. Such an amount payable by the Bidder shall be final and binding and shall not exceed **10% of the Total Accepted Tender Value** of the bidder for the Contract Period. On the Bidder repeatedly failing to rectify the faults within the time period as stated by the State Institute of Rural Development, Ahmedabad, the State Institute of Rural Development, Ahmedabad is free to cancel / terminate the Contract.

- If work will not complete within stipulated time then **5% of contract value** will be deducted from the payable amount to the firm as penalty. However, State Institute of Rural Development, Ahmedabad may waive off the penalty considering justification of delay.
- Also, the State Institute of Rural Development, Ahmedabad may, at its discretion, get the deviations, faults attended/ rectified by any other Bidder at the risk and cost of the Bidder and the same will be recovered from the Bidder, apart from blacklisting/ debarment as per Government Policy.

#### **9. TENURE OF THE CONTRACT**

The appointment of this service is for **FY 2024-25**. However State Institute of Rural Development, Ahmedabad, is authorized to terminate the contract without assigning any reasons there of or can be extended for another 1 year further on mutual consent and satisfactory performance of the firm.

#### **10. DETAILS TO BE KEPT CONFIDENTIAL**

- The Bidder or his representative should neither disclose the data of Audit nor sell the data or use it for commercial exploitation or research work without the written permission of the Authority.
- On breach of above conditions contract will be terminate on immediate basis and necessary legal action will be taken by the authority on the firm.

#### **11. GENERAL REQUIREMENT**

- State Institute of Rural Development, Ahmedabad reserves full right to alter its requirements.
- The decision of the State Institute of Rural Development, Ahmedabad will be final in all the matters.

#### **12. DISPUTE RESOLUTION BETWEEN BUYER AND SELLER**

- Any dispute or legal issue or violation of contract between buyer and seller will be resolved in Ahmedabad, Gujarat Jurisdiction only.
- Jurisdiction of Courts irrespective of the place of delivery, the jurisdiction will be always Ahmedabad, Gujarat.