

बिड दस्तावेज़ / Bid Document

बिड विवरण/Bid Details	
बिड बंद होने की तारीख/समय /Bid End Date/Time	27-06-2025 15:00:00
बिड खुलने की तारीख/समय /Bid Opening Date/Time	27-06-2025 15:30:00
बिड पेशकश वैधता (बंद होने की तारीख से)/Bid Offer Validity (From End Date)	180 (Days)
मंत्रालय/राज्य का नाम/Ministry/State Name	Gujarat
विभाग का नाम/Department Name	Tribal Development Department Gujarat
संगठन का नाम/Organisation Name	Development Support Agency Of Gujarat (d-sag)
कार्यालय का नाम/Office Name	Gandhinagar
क्रेता ईमेल/Buyer Email	accounts-dsag@gujarat.gov.in
वस्तु श्रेणी /Item Category	Financial Audit Services - Review of Financial Statements, Financial Reporting Framework, Audit report; CAG Empaneled Audit or CA Firm
अनुबंध अवधि /Contract Period	1 Year(s)
बिडर का न्यूनतम औसत वार्षिक टर्नओवर (3 वर्षों का) /Minimum Average Annual Turnover of the bidder (For 3 Years)	4 Lakh (s)
उन्हीं/समान सेवा के लिए अपेक्षित विगत अनुभव के वर्ष/Years of Past Experience Required for same/similar service	3 Year (s)
एमएसएमई के लिए अनुभव के वर्षों और टर्नओवर से छूट प्रदान की गई है/MSE Exemption for Years of Experience and Turnover	No
स्टार्टअप के लिए अनुभव के वर्षों और टर्नओवर से छूट प्रदान की गई है /Startup Exemption for Years of Experience and Turnover	No
विक्रेता से मांगे गए दस्तावेज़/Document required from seller	Experience Criteria,Bidder Turnover,Certificate (Requested in ATC) *In case any bidder is seeking exemption from Experience / Turnover Criteria, the supporting documents to prove his eligibility for exemption must be uploaded for evaluation by the buyer

बिड विवरण/Bid Details

क्या आप निविदाकारों द्वारा अपलोड किए गए दस्तावेजों को निविदा में भाग लेने वाले सभी निविदाकारों को दिखाना चाहते हैं? संदर्भ मेनू है/Do you want to show documents uploaded by bidders to all bidders participated in bid?	Yes
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	100000
मूल्यांकन पद्धति/Evaluation Method	Total value wise evaluation
मूल्य दर्शाने वाला वित्तीय दस्तावेज ब्रेकअप आवश्यक है / Financial Document Indicating Price Breakup Required	Yes
मध्यस्थता खंड/Arbitration Clause	No
सुलह खंड/Mediation Clause	No

ईएमडी विवरण/EMD Detail

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. 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.

अतिरिक्त योग्यता /आवश्यक डेटा/Additional Qualification/Data Required

Number of Years of firm/company's existence as per ICAI certificate:As per ATC

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 ATC

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 ATC

Number of partners/ qualified professionals in full time employment with DISA/CISA qualification:As per ATC

Number of XX fulltime CA's required and YY professional audit staff:As per ATC

Financial Audit Services - Review Of Financial Statements, Financial Reporting Framework, Audit Report; CAG Empaneled Audit Or CA Firm (1)

तकनीकी विशिष्टियाँ /Technical Specifications

विवरण/ Specification	मूल्य/ Values
कोर / Core	
Scope of Work	Review of Financial Statements , Financial Reporting Framework , Audit report
Type of Financial Audit Partner	CAG Empaneled Audit or CA Firm
Type of Financial Audit	Internal Audit
Category of Work under Financial Audit	Review system & processes
Type of Industries/Functions	Payables
Frequency of Progress Report	Fortnightly
MIS Reporting for Financial Audit support	Yes
Frequency of MIS reporting	Fortnightly
State	NA
District	NA

विवरण/ Specification	मूल्य/ Values
एडऑन /Addon(s)	
Post Financial Audit Support	NA

अतिरिक्त विशिष्टि दस्तावेज़ /Additional Specification Documents

परेषिती/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	Kiran Gambhirsinh Solanki	382010,D-SAG, 3rd Floor, Birsa Munda Bhavan, Sector 10A, Gandhinagar, Gujarat-382010	1	N/A

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

1. Generic

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.

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. Buyer Added Bid Specific Scope Of Work(SOW)

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

4. Buyer Added Bid Specific ATC

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

अस्वीकरण/Disclaimer

The additional terms and conditions have been incorporated by the Buyer after approval of the Competent Authority in Buyer Organization, whereby Buyer organization is solely responsible for the impact of these clauses on the bidding process, its outcome, and consequences thereof including any eccentricity / restriction arising in the bidding process due to these ATCs and due to modification of technical specifications and / or terms and conditions governing the bid. If any clause(s) is / are incorporated by the Buyer regarding following, the bid and

resultant contracts shall be treated as null and void and such bids may be cancelled by GeM at any stage of bidding process without any notice:-

1. Definition of Class I and Class II suppliers in the bid not in line with the extant Order / Office Memorandum issued by DPIIT in this regard.
2. Seeking EMD submission from bidder(s), including via Additional Terms & Conditions, in contravention to exemption provided to such sellers under GeM GTC.
3. Publishing Custom / BOQ bids for items for which regular GeM categories are available without any Category item bunched with it.
4. Creating BoQ bid for single item.
5. Mentioning specific Brand or Make or Model or Manufacturer or Dealer name.
6. Mandating submission of documents in physical form as a pre-requisite to qualify bidders.
7. Floating / creation of work contracts as Custom Bids in Services.
8. Seeking sample with bid or approval of samples during bid evaluation process. (However, in bids for [attached categories](#), trials are allowed as per approved procurement policy of the buyer nodal Ministries)
9. Mandating foreign / international certifications even in case of existence of Indian Standards without specifying equivalent Indian Certification / standards.
10. Seeking experience from specific organization / department / institute only or from foreign / export experience.
11. Creating bid for items from irrelevant categories.
12. Incorporating any clause against the MSME policy and Preference to Make in India Policy.
13. Reference of conditions published on any external site or reference to external documents/clauses.
14. Asking for any Tender fee / Bid Participation fee / Auction fee in case of Bids / Forward Auction, as the case may be.
15. Any ATC clause in contravention with GeM GTC Clause 4 (xiii)(h) will be invalid. In case of multiple L1 bidders against a service bid, the buyer shall place the Contract by selection of a bidder amongst the L-1 bidders through a Random Algorithm executed by GeM system.
16. Buyer added ATC Clauses which are in contravention of clauses defined by buyer in system generated bid template as indicated above in the Bid Details section, EMD Detail, ePBG Detail and MII and MSE Purchase Preference sections of the bid, unless otherwise allowed by GeM GTC.
17. In a category based bid, adding additional items, through buyer added additional scope of work/ additional terms and conditions/or any other document. If buyer needs more items along with the main item, the same must be added through bunching category based items or by bunching custom catalogs or bunching a BoQ with the main category based item, the same must not be done through ATC or Scope of Work.

Further, if any seller has any objection/grievance against these additional clauses or otherwise on any aspect of this bid, they can raise their representation against the same by using the Representation window provided in the bid details field in Seller dashboard after logging in as a seller within 4 days of bid publication on GeM. Buyer is duty bound to reply to all such representations and would not be allowed to open bids if he fails to reply to such representations.

All GeM Sellers / Service Providers are mandated to ensure compliance with all the applicable laws / acts / rules including but not limited to all Labour Laws such as The Minimum Wages Act, 1948, The Payment of Wages Act, 1936, The Payment of Bonus Act, 1965, The Equal Remuneration Act, 1976, The Payment of Gratuity Act, 1972 etc. Any non-compliance will be treated as breach of contract and Buyer may take suitable actions as per GeM Contract.

This Bid is governed by the [सामान्य नियम और शर्तें/General Terms and Conditions](#), conditions stipulated in Bid and [Service Level Agreement](#) specific to this Service as provided in the Marketplace. However in case if any condition specified in सामान्य नियम और शर्तें/General Terms and Conditions is contradicted by the conditions stipulated in Service Level Agreement, then it will over ride the conditions in the General Terms and Conditions.

जेम की सामान्य शर्तों के खंड 26 के संदर्भ में भारत के साथ भूमि सीमा साझा करने वाले देश के बिडर से खरीद पर प्रतिबंध के संबंध में भारत के साथ भूमि सीमा साझा करने वाले देश का कोई भी बिडर इस निविदा में बिड देने के लिए तभी पात्र होगा जब वह बिड देने वाला सक्षम प्राधिकारी के पास पंजीकृत हो। बिड में भाग लेते समय बिडर को इसका अनुपालन करना होगा और कोई भी गलत घोषणा किए जाने

व इसका अनुपालन न करने पर अनुबंध को तत्काल समाप्त करने और कानून के अनुसार आगे की कानूनी कार्रवाई का आधार होगा |/In terms of GeM GTC clause 26 regarding Restrictions on procurement from a bidder of a country which shares a land border with India, any bidder from a country which shares a land border with India will be eligible to bid in this tender only if the bidder is registered with the Competent Authority. While participating in bid, Bidder has to undertake compliance of this and any false declaration and non-compliance of this would be a ground for immediate termination of the contract and further legal action in accordance with the laws.

---धन्यवाद/Thank You---

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

Finance Audit Service:

Scope of Work

1. INTRODUCTION

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

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

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

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

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

- a) To develop suitable daily accounting system for the organizations in order to ensure proper booking of expenditure. The expectations for this purpose could be (i) DSAG: grants are to be managed and booked properly; (ii) accounts of individual beneficiaries to be credited accurately. The system should preferably on Tally Software;
- b) To train the accounts related personnel in the organization for the use of daily accounting system and carrying out monthly inspection to confirm 100% accuracy of the accounts and postings;
- c) To guide this organization in maintaining their statutory records properly and as per the stipulations of various statutes under which they have been formed. This will also include submitting statutory returns to the State and Central authorities and also assisting in recording the minutes of the board meeting accurately and submitting a note to the boards obtained.
- d) Sample audit of at least 25% files of the first six months to ensure that the procedures followed and approvals obtained stand the scrutiny of the audit in future, including the audit by the Comptroller and Auditor General of India.
- e) To review the future agreements with private donors and the agreements to be entered into by DSAG with its partner NGOs, private sector units and to offer comments and suggestions keeping in view the long term interest of this organization;
- f) To develop and guide the officials of DSAG in maintaining various control registers, stock register, general ledger and cash book, voucher system, and other mandatory records.
- g) To carry out pre-audit of payment which involve amount of more than Rs. 5,000/-
- h) Any other relevant information mentioned below (A) & (B)

(A) Pre-Audit:

- (a) Pre-audit will have to follow the instructions given in Fund Release Frame Work Manual of D-

SAG.

- (b) Requirements of the Documents for fund release of first & subsequent Installment should be verified as mentioned in Fund Release Frame Work Manual.
- (c) Unnecessary delay and uncertainty in release of funds for implementing projects should not occur except any major deficiency of documents.
- (d) Pre-audit of files submitted for payment above Rs.5,000/- to ensure that the procedures followed and approvals obtained stand the scrutiny of the audit in future, including the audit by the Comptroller and Auditor General of India
- (e) Account of implementing agencies should be audited by month of Sept. of the next financial year. No further funds can be released without permission of Head of Department if the audited accounts are not submitted timely by implementing organization.

(B) Extra:

- (a) Check list points to be audited to be replied in yes/no manner for pre-audit should be introduced so that before submitting file for pre-audit it should be fulfilled by concern staff and it would be easier for auditor too.
- (b) To avoid delay in clearing process of cheque payment, system of RTGS fund transfer by D- SAG's Account holding Bank should be introduced by obtaining necessary information of Payees Bank in standard format (Name of A/C holder, Place, A/C No, Bank's IFSC Code etc.) before issuing payment order.
- (c) Payment orders are being prepared by dealing staff in their own way in different style which creates delay in finding required information of payment/grants to be transferred in debit vouchers. Some Standard formats of Payment Orders in case grant release, Payment of Bills (purchase of Items), Payment of Bills should be introduced by I.A.

Time frame for Activities

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

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

Duration of the Assignments

Above assignments will be carried out for the F.Y. 2025-26. The Appointment will be for one year i.e. 2025-26 .

Technical Proposal

- (i) A brief description of the outreach of the firm in the Scheduled Areas of Gujarat and past experience of working with the Government and parastatal organizations.
- (ii) Any comments or suggestions on the ToR and work plan which the Firm proposes to execute the assignment, illustrated with bar charts of activities.
- (iii) A concept note defining the Firm's approach and methodology for the assignment along with the team composition for taking up the proposed assignment and details of actual services which will be provided by the Firm in view of the ToR.
- (iv) A note detailing the expectations from D-SAG autonomous organizations in relation to the proposed assignment;
- (v) The firm should have H.O/Branch at Gandhinagar Municipal Corporation Area

- (vi) The supporting documents for the information mentioned in Format A (Format for Technical Proposal) are to be attached with the Technical Bid for scrutiny of the proposal.
- (vii) The technical bid will be opened first and will be evaluated by a committee constituted in the office of the DSAG.
- (viii) Any other relevant information.
- (ix) The technical proposal must not include any financial information.

Development Support Agency of Gujarat (D-SAG), Gandhinagar
Finance Audit Service:

Additional Terms & Conditions (Eligibility Criteria)

SR. No.	Eligibility Criteria	Evidence
1.	The firm should have H.O./Branch Office at Gandhinagar Municipal Corporation Area	Documentary Proof As Firm Card issued ICAI/GST registration certificate/MSME certificate
2.	The CA Firm shall be in practice for a period of 3 years or more (as per ICAI Certification as on Dt. 31/05/2025)	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 / Public Listed Company. Copies of relevant contracts / orders to be uploaded along with bid in support of having provided services during each of the Financial year.
3.	Two partners. Both of them should be FCA (As per certificate of ICAI as on 31.05.2025) At least one partner should have a continuous association with the firm of a minimum of 5 years and another partner should have a continuous association with the firm of a minimum of 3 years.	ICAI Firm Card
4.	Turnover of the firm : 4 lakh (Average annual turn over in last three financial year 2021-22, 2022-23 & 2023-24)	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.
5	Firm's Permanent Account Number (PAN Card)	Copy to be attached