

बिड दस्तावेज़ / Bid Document

बिड विवरण/Bid Details	
बिड बंद होने की तारीख/समय /Bid End Date/Time	18-12-2025 18:00:00
बिड खुलने की तारीख/समय /Bid Opening Date/Time	18-12-2025 18:30:00
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	Agriculture And Co-operation Department Gujarat
संगठन का नाम/Organisation Name	Directorate Of Agriculture
कार्यालय का नाम/Office Name	Directorate Of Horticulture
वस्तु श्रेणी /Item Category	Financial Audit Services - Review of Financial Statements, Audit report; 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),Additional Doc 1 (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 मेन् है/Do you want to show documents uploaded by bidders to all bidders participated in bid?	Yes (Documents submitted as part of a clarification or representation during the tender/bid process will also be displayed to other participated bidders after log in)

बिड विवरण/Bid Details	
बिड लगाने की समय सीमा स्वतः नहीं बढ़ाने के लिए आवश्यक बिड की संख्या। / Minimum number of bids required to disable automatic bid extension	1
दिनों की संख्या, जिनके लिए बिड लगाने की समय-सीमा बढ़ाई जाएगी। / Number of days for which Bid would be auto-extended	3
ऑटो एक्सटेंशन अधिकतम कितनी बार किया जाना है। / Number of Auto Extension count	1
बिड से रिवर्स नीलामी सक्रिय किया/Bid to RA enabled	Yes
रिवर्स नीलामी योग्यता नियम/RA Qualification Rule	H1-Highest Priced Bid Elimination
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	25000
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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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

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.

4. Reverse Auction would be conducted amongst all the technically qualified bidders except the Highest quoting bidder. The technically qualified Highest Quoting bidder will not be allowed to participate in RA. However, H-1 will also be allowed to participate in RA in following cases:

i. If number of technically qualified bidders are only 2 or 3.

ii. If Buyer has chosen to split the bid amongst N sellers, and H1 bid is coming within N.

iii. In case Primary product of only one OEM is left in contention for participation in RA on elimination of H-1.

iv. If L-1 is non-MSE and H-1 is eligible MSE and H-1 price is coming within price band of 15% of Non-MSE L-1

v. If L-1 is non-MII and H-1 is eligible MII and H-1 price is coming within price band of 20% of Non-MII L-1

अतिरिक्त योग्यता /आवश्यक डेटा/Additional Qualification/Data Required

Number of Years of firm/company's existence as per ICAI certificate: 3 Year Old Firm

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.: 03 Years

Number of full-time partners/experienced and qualified professionals in full time employment at senior level with experience in handling similar or relevant projects: 02 CA Partners

Number of partners/ qualified professionals in full time employment with DISA/CISA qualification: 02 CA Partners

Financial Audit Services - Review Of Financial Statements, Audit Report; CA Firm (1)

तकनीकी विशिष्टियाँ /Technical Specifications

विवरण/ Specification	मूल्य/ Values
कोर / Core	
Scope of Work	Review of Financial Statements , Audit report
Type of Financial Audit Partner	CA Firm
Type of Financial Audit	Statutory Audit

विवरण/ Specification	मूल्य/ Values
Category of Work under Financial Audit	Audit of financial statements , Bank Transactions , Reliability of financial reporting
Type of Industries/Functions	Purchase & Procurement , Cash and Bank Balance , Payables , Receivables , Fixed assets, depreciation and amortisation
Frequency of Progress Report	Monthly
MIS Reporting for Financial Audit support	Yes
Frequency of MIS reporting	Monthly
State	NA
District	NA
एडऑन /Addon(s)	
Post Financial Audit Support	Yes

क्रेता द्वारा निर्धारित न्यूनतम मूल्य/Minimum Floor Price defined by Buyer

क्रेता द्वारा निर्धारित न्यूनतम मूल्य/Minimum Floor Price defined by Buyer	No
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अतिरिक्त विशिष्टि दस्तावेज़ /Additional Specification Documents

प्रेषिती/रिपोर्टिंग अधिकारी /Consignees/Reporting Officer and Quantity

क्र.सं./S.N o.	प्रेषिती/रिपोर्टिंग अधिकारी /Consignee Reporting/Officer	पता/Address	संसाधनों की मात्रा / To be set as 1	अतिरिक्त आवश्यकता /Additional Requirement
1	CHAUDHARI DILASABEN NIKULKUMAR	382010,Office of National Horticulture Mission, 4th Floor,B-Block, Krishibhavan, Sector-10-A, Gandhinagar	1	<ul style="list-style-type: none"> Number of Months for which Post Audit Support is required : 12

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. 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.

3. Generic

Option Clause: Excess Settlement. The excess settlement has been enabled for the service, allowing service providers to include additional charges up to a specified percentage of the item-level total value, including add-ons, in their invoices. Service providers must declare the applicability of additional charges during invoice creation and submit mandatory supporting documents to avail this option. The total invoice amount, including additional charges, shall not exceed the agreed-upon excess settlement percentage for the order.

4. 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.**

5. Buyer Added Bid Specific SLA

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

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

File Attachment [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 shall ensure full compliance with all applicable labour laws, including the provisions, rules, schemes and guidelines under the four Labour Codes i.e. the Code on Wages, 2019; the Industrial Relations Code, 2020; the Occupational Safety, Health and Working Conditions Code, 2020; and the Code on Social Security, 2020 as and when notified and brought into force by the Government of India.

For all provisions of the Labour Codes that are pending operationalisation through rules, schemes or notifications, the corresponding provisions of the pre-existing labour enactments (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. and relevant State Rules) shall continue to remain applicable.

The Seller/ Service Providers shall, therefore, be responsible for ensuring compliance under:

- **All notified and enforceable provisions of the new Labour Codes as mentioned hereinabove; and**
- **All operative provisions of the erstwhile Labour Laws until their complete substitution.**

All obligations relating to wages, social security, safety, working conditions, industrial relations etc. and any other statutory requirements shall be strictly met by the Seller/ Service Provider. Any non-compliance shall constitute a breach of the contract and shall entitle the Buyer to take appropriate action in accordance with the contract and applicable law.

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 कार्यवाई 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---

Additional Terms & Conditions (STC) for Statutory Audit

1. For all the necessary details of the Gujarat Horticulture Mission Society, <https://doh.gujarat.gov.in> may be referred to.
2. Henceforth, the successful Chartered Accountant Firm for the accounting work is referred to be as "the firm".
3. Henceforth, Gujarat Horticulture Mission Society, Head Office, Krushi Bhavan, Gandhinagar is referred to be as "HO". There will be one HO.
4. Henceforth, District Offices implementing Head Office scheme or utilizing fund allocated by Head Office is referred to be as "District Office". There will be 33 district offices across the Gujarat State.

5. The scope of work under the assignment shall cover to

BROAD SCOPE OF WORK

- A. The Chartered Accountant firm needs to carry out the statutory audit of Gujarat Horticulture Mission Society for F.Y. 2024-25 in accordance to all the applicable laws/rules/by laws. The said contract which will be extended on the same scope, terms and conditions with 10% increase on accepted fees for subsequent financial years. Such extension will be for maximum Four (4) financial years. The extension will be based on performance of the work.
- B. Audit of the financial statements in accordance with the requirement of Bombay Public Trust Act 1950 and Society Registration Act 1860 along with all the books and all the required vouching etc.
- C. Check of all necessary documents, records and accounts to be kept in respect of the project/scheme/workshop/grant.
- D. Review and assess that the financial information has been prepared using acceptable accounting policies, which have been consistently applied.
- E. Review and assess that the financial information complies with relevant regulations and statutory requirements.
- F. Review and assess that there is adequate disclosure of all material matters relevant to the proper presentation of financial information, subject to statutory requirements, where applicable.
- G. Verification of TDS deduction from salary and other payments.
- H. Issue Audit paras and Verification of compliances of paras raised.
- I. Discuss Draft Audit Report along with Financial Statement at level of Chief executive officer.
- J. The certified copy of the annual Accounts along with the auditor report will have to be presented to the Central Government by Gujarat Horticulture Mission Society. Hence, statutory audit must be completed within the required timeframe so that accounts can be approved by Governing Body of Gujarat Horticulture Mission Society in time. The firm must deploy sufficient manpower to meet this deadline.
- K. The audit report shall be prepared after reviewing the internal audit conducted by the internal auditor of the Society, and based on that, the Utilization Certificate (UTC) shall also be prepared and submitted.
- L. For the relevant financial year, separate audited Utilization Certificates



(in the prescribed format) must be prepared scheme-wise for the funds allocated and the expenditure incurred, and submitted to the respective fund-releasing authorities.

- M. In addition to the audited accounts report, the UTC in the prescribed format, as required to be submitted to the Government of India and the Government of Gujarat, must be completed and submitted within the stipulated time limit.
- N. The auditors will also be asked to give a presentation on finding in the Audit Reports to the Finance Committee/Board/relevant forums of the Buyer if required.

6. Additional Qualification Criteria

Only practicing chartered Accountant firm is permissible to participate in the tender process.

Sr. No.	Qualification Criteria	Documentary Proof to be furnished in support of
1	The Chartered Accountant firm should have been incorporated or registered with ICAI before 31/03/2024 i.e. three year old firm	The latest Firm Card issued by ICAI
2	The firm should have at least Two CA as partners.	The latest Firm Card issued by ICAI
3	The firm should have earned at least Rs. 7 lakh from audit and attestation services during last FY i.e. 2023-24.	Self-certified statement of earning
4	The firm/bidder should have successfully handled/completed one accounting assignment of a state government organization registered under society act with total turnover or expenditure of at least Rs. 50.00 Cr during last 3 (three) FYs i.e. 2024-25, 2023-24, 2022-23.	Completion Certification of the Client and Work order or Contract with copy of self-certified P&L or I&E and Balance sheet of that FY.
5	Service provider registered address	Service provider registered address must have head office / branch office at Ahmedabad / Gandhinagar

- i. All the supporting documents as stated above would have to be uploaded in single pdf chronology.
- ii. The scanned documents would have to be clear and readable.
- iii. The L1 party will have to produce original documents before award of the contract or as and when asked by HO.

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- iv. If the scanned documents are found to be incorrect/insufficient/unreadable/unacceptable, the bid shall be summarily liable for rejection without stating any reason whatsoever.

7. Evaluation and comparison of bids

- i. Technical evaluation shall be done based on the qualification criteria stipulated under the tender document.
- ii. Financial bids of only those bidders who qualify on the basis of technical evaluation will be opened.
- iii. L1 will be evaluated or decided based on total financial quote offered by all technically qualified bidders.

8. Payment Schedule

- I. The payment will be released after submission of statutory audit report only.

II. **Financial Bid :**

Particular	Total Fixed Lum Sum Fee (in INR)
Fixed lump sum fees for carrying out Statutory Audit work of HO, district offices and other offices of Gujarat Horticulture Mission Society as per scope and terms and conditions laid down in the tender document	

- III. **Contract Period:** This **contract** period shall be of one financial year starting from 01/04/2024 which will be extended on the same scope, terms and conditions with 10% increase on accepted fees for subsequent financial years. Such extension will be for maximum four (4) financial years. The extension will be based on performance of the work.
- IV. **Volume of the Work: Tentative** No. of Vouchers to be handled may be around 1500.
- V. To discharge the above scope, the firm will have to deploy adequate number of resources under supervision of senior paid resource. The CA partner or paid CA employee would have to oversee all the execution.
- VI. No lodging, boarding, travelling expense and any type of out-of-pocket expense for executing the assignment shall be paid. All elements of expenses will have to be factored appropriately by the bidder while quoting fixed lump sum fees for the assignment.
- VII. Reasonable assistance, records, computer, furniture, resource, stationery and infrastructure to discharge the function will be offered by the HO or District Office or Other office as the case may be.
- VIII. There will be no tender fee, EMD and performance security for the tender.
- IX. Once GeM based contract is generated in favour of the successful chartered accountant firm as per the tender terms and conditions, an agreement consisting of GeM based contract, additional scope of work, additional

eligibility criteria and additional SLA as part and parcel of the contract shall be executed between HO and the firm within a week.

- X. After execution of this agreement, the assignment will be considered to have formally assigned to.
- XI. The offices, stated in the tender document, is as per current scenario. It may vary either side during the contract period. All offices to be included or excluded to any extent will be part and parcel of the contract. In case of increase or decrease in offices, fixed lump sum fees shall remain the same. No extra or additional fees for this will be paid under the contract.
- XII. Total Expense of the Gujarat Horticulture Mission for FY 2024-25 is Rs. 85.00 crore. Total Budget of the Gujarat horticulture mission Society for FY 2025-26 is Rs. 120.00 crore and Grant may be received from government is Rs. 120.00 crore approx.

