

**बिड दस्तावेज़ / Bid Document**

बिड विवरण/Bid Details	
बिड बंद होने की तारीख/समय /Bid End Date/Time	01-01-2026 15:00:00
बिड खुलने की तारीख/समय /Bid Opening Date/Time	01-01-2026 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	Health & Family Welfare Department Gujarat
संगठन का नाम/Organisation Name	Institute Of Kidney Diseases And Research Centre
कार्यालय का नाम/Office Name	Ahmedabad
वस्तु श्रेणी /Item Category	Financial Audit Services - Review of Financial Statements, Audit report; CAG Empaneled Audit or CA Firm
अनुबंध अवधि /Contract Period	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 Relaxation for Years of Experience and Turnover	No
स्टार्टअप के लिए अनुभव के वर्षों और टर्नओवर से छूट प्रदान की गई है /Startup Relaxation for Years of Experience and Turnover	No
विक्रेता से मांगे गए दस्तावेज़/Document required from seller	Experience Criteria,Certificate (Requested in ATC),Additional Doc 1 (Requested in ATC),Additional Doc 2 (Requested in ATC),Additional Doc 3 (Requested in ATC),Additional Doc 4 (Requested in ATC) *In case any bidder is seeking exemption from Experience / Turnover Criteria, the supporting documents to prove his eligibility for exemption must be uploaded for evaluation by the buyer
क्या आप निविदाकारों द्वारा अपलोड किए गए दस्तावेज़ों को निविदा में आग लेने वाले सभी निविदाकारों को दिखाना चाहते हैं? संदर्भ मेत्र 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 लगाने की समय सीमा स्वतः नहीं बढ़ाने के लिए आवश्यक बिड की संख्या। / Minimum number of bids required to disable automatic bid extension	3

बिड विवरण/Bid Details	
दिनों की संख्या, जिनके लिए बिड लगाने की समय-सीमा बढ़ाई जाएगी। / Number of days for which Bid would be auto-extended	5
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	3 Days
अनुमानित बिड मूल्य /Estimated Bid Value	900000
मूल्यांकन पद्धति/Evaluation Method	Total value wise evaluation
मध्यस्थता खंड/Arbitration Clause	No
सुलह खंड/Mediation Clause	No

#### ईएमडी विवरण/EMD Detail

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

#### ईपीबीजी विवरण /ePBG Detail

एडवाइजरी बैंक/Advisory Bank	State Bank of India
ईपीबीजी प्रतिशत (%) /ePBG Percentage(%)	5.00
ईपीबीजी की आवश्यक अवधि (माह) /Duration of ePBG required (Months).	48

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

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

#### लाभार्थी /Beneficiary :

DIRECTOR

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. 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.
2. 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.
3. 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**

**This Bid is based on Least Cost Method Based Evaluation (LCS). The technical qualification parameters are:-**

Parameter Name	Max Marks	Min Marks	Evaluation Document	Seller Document Required
Financial Strength	20	10	<a href="#">View file</a>	Yes
Expericence(Exitence of firm)	20	10	<a href="#">View file</a>	Yes
Human Resource of Firm	10	5	<a href="#">View file</a>	Yes
Government audit expericence	10	5	<a href="#">View file</a>	Yes
Staturoty audit experience	20	10	<a href="#">View file</a>	Yes
location of head/branch office	20	10	<a href="#">View file</a>	Yes

Total Minimum Passing Technical Marks: 70

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

#### **तकनीकी विशिष्टियाँ /Technical Specifications**

विवरण/ Specification	मूल्य/ Values
<b>कोर / Core</b>	
Scope of Work	Review of Financial Statements , Audit report
Type of Financial Audit Partner	CAG Empaneled Audit or CA Firm
Type of Financial Audit	Statutory Audit
Category of Work under Financial Audit	Audit of financial statements , Reliability of financial reporting , Internal control of financial , Compliance with law & regulations
Type of Industries/Functions	HOSPITAL
Frequency of Progress Report	YEARLY
MIS Reporting for Financial Audit support	Yes
Frequency of MIS reporting	YEARLY
State	NA
District	NA
<b>एडऑन /Addon(s)</b>	
Post Financial Audit Support	NA

**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 विशिष्ट दस्तावेज /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	Anilkumar Chimanbhai Patel	380016, Central Store, Basement 1, New Institute of Kidney Diseases & Research Center (IKDRC), Manjushree Mill Compound, Near Balya Limbadi Cross Road, Asarwa, Ahmedabad 380016.	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. 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 addons, 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.

**3. 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 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 नियिदा 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---**



**Smt.G.R.Doshi & Smt.K.M.Mehta  
Institute of Kidney Diseases & Research Center  
Dr. H.L.Trivedi Institute of Transplantation Sciences  
Civil Hospital Campus, Asarwa,**

**Ahmedabad, Gujarat 380016**

**Tender Document  
FOR  
APPOINTMENT OF STATUTORY  
AUDITOR  
FOR THREE YEARS FROM FINANCIAL  
YEARS 2025-26 to 2027-28**

## **Details of Activities of IKDRC-ITS: -**

<b>SN</b>	<b>Particular</b>	<b>Brief Description</b>
<b>1</b>	<b>IKDRC-ITS</b>	<p>1. The Institute of Kidney Disease &amp; Research Centre (IKDRC-ITS) is a charitable trust established on October 7, 1981 with primary objective of the institute is to establish, operate, promote, run and manage institutions engaged in service, education and research pertaining to the field of Nephrology, Urology, Transplantation, Hematology, Autoimmune and Genetic disorders.</p> <p>2. The trust has been registered under Societies Registration Act as vide no. Guj/1232/Ahmedabad dated 29.11.1986 and is registered as a public trust vide no. F/1173/Ahmedabad dated 29.11.1986. The institute is recognized as Institute of National Importance by Department of Science and Technology, Govt. of India. The efforts of the assessee trust have been appreciated by various authorities by awarding the assessee institute with Maharshi Sushruta Gnyaanpeeth Sanmaan (Award) For Research in Transplantation Biology.</p> <p>3. The trust is one of the largest tertiary care hospitals across the India providing extensive care related to kidney diseases and transplantation; the trust is pioneer in the Kidney transplantation by any Govt. Hospital.</p> <p>4. A-One Dialysis Programme</p>
<b>2</b>	<b>Sources of Income</b>	<p>The main source of receipt of IKDRC-ITS is funds from Governments. Besides funds from Government, other sources of Income include: -</p> <ol style="list-style-type: none"> <li>1. Any earmarked or special fund created by Government or the Society;</li> <li>2. Fees received from Students;</li> <li>3. Amount received from Patients for the treatment;</li> <li>4. Loans, funds, financial assistance etc. received from National organizations;</li> <li>5. Donations or contribution from persons or bodies;</li> <li>6. CSR funds received from companies/government/others</li> <li>7. Income from investments;</li> <li>8. Any other Income.</li> </ol>

## INSTRUCTION TO BIDDERS FOR ONLINE TENDER PARTICIPATION:

- 1 All tender documents can be downloaded free from the GeM Portal
- 2 All bids should be submitted online from the GeM Portal
- 3 For all queries regarding tender specifications and any other clauses of tender document, please contact Officer in tender Department on the address provided below.
- 4 **ESTIMATED COST: 9,00,000/- FOR THREE YEAR**

### CONTACT DETAILS:

Institute of Kidney Diseases and Research Centre,  
Gujarat Dialysis Program Building, 2<sup>nd</sup> Floor,  
Manjushree Mill Compound, Near M & J Eye Hospital,  
Baliya Limbdi Cross Road, Asarwa, Ahmedabad - 380016.  
E-mail: [ikdrcits@ikdrcits.in](mailto:ikdrcits@ikdrcits.in)  
Tel: -079-22687500

### ➤ **E.M.D.:**

- The E.M.D. of **Rs. 27,000/-** should be paid by Demand Draft /NEFT/RTGS in favour of “IKDRC” drawn on any Nationalized/Scheduled Private banks payable at Ahmedabad.
- **EMD is compulsory except exemption provided in Gujarat State Procurement Policy-2024.**  
**For exemption bidder must provide relevant documents.**

Address for Demand Draft submission	Bank Details for NEFT/RTGS
Director, Institute of Kidney Diseases and Research Centre, Civil Hospital Campus, Asarwa, Ahmedabad - 380016. Tel: -079-22687000	<ul style="list-style-type: none"><li>• NAME: IKDRC</li><li>• NAME OF BANK: Union Bank of India</li><li>• BRANCH ADDRESS: Civil Hospital Compound, IKDRC, Asarwa, Ahmedabad-380016.</li><li>• IFSC CODE OF BANK: UBIN0558486</li><li>• ACCOUNT NO: - 353501011014063</li></ul>

- **Bidder must provide EMD details in bid documents.**

### **Note:**

Estimated BidValue 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 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.

## **General Terms & Conditions of the Tender**

### **Notice/Assignment:**

All Annexures mentioned hereinafter form integral part of this tender notice. Firm will have to perform the functions as per the scope of work.

### **TECHNICAL & COMMERCIAL OFFERS IN PARTS I & II:**

#### **Part -1:**

1. Item must be having standards and specifications strictly as mentioned in bid. Quality standards must be as required by the institute.
2. The tenders will be opened online on the date, time specified in tender document.
3. In the first instance, only "technical bid" will be opened online on the date of opening the tender and taken into consideration for finalization. Subsequently, the "commercial bid" will be opened online only of those vendors whose quotations satisfy the services requirement of the institute and are acceptable.
4. Back out from tender at any interim level during tender processing: - Once the tenders are submitted it will be the responsibility of the vendor not to escape halfway directly or indirectly by way of raising any problems.
5. INSTITUTE OF KIDNEY DISEASES AND RESEARCH CENTRE, AHMEDABAD may also ask for clarifications and explanations. The report of the scrutiny committee shall be final and binding upon the vendor. The vendor should also note the terms & conditions particularly those relating to the, E.M.D., Payment terms, Penalty, Contract terms in which no relaxation will be given.
6. The technical scrutiny of the items will be carried out by a committee of experts nominated by the Director; INSTITUTE OF KIDNEY DISEASES AND RESEARCH CENTRE, AHMEDABAD which may also include Demonstration/Inspection and the report of the scrutiny committee shall be final and binding upon the bidder.

### **Amendment of Bidding Documents:**

- At any time prior to the deadline for submission of bids, IKDRC may, for any reason, whether its own initiative or in response to the clarification request by a prospective bidder, modify the bidding documents.
- All prospective bidders who have received the bidding documents will be notified of the amendment by GeM Portal, and will be binding on them.
- In order to allow prospective bidders reasonable time to take into consideration the amendments while preparing their bids, IKDRC at its discretion, may extend the deadline for the submission of bids.
- The vendor should also note the terms & conditions particularly those relating to the delivery period, E.M.D., Payment terms, Penalty, Rate Contract, replacement and Risk purchase in which no relaxation will be given.

## **Part- 2:**

1. The commercial bid submission should be done online on the GeM Portal only.
2. The bids should be submitted on or before the time stipulated in tender notice at the GeM Portal.
3. In no case, rates should be quoted anywhere except in commercial bid. The tender will be summarily rejected without any further processing or reference if the rates are quoted or written at any place except at the relevant place in commercial bid.
4. No conditional offer / quotation will be accepted. No variation in the terms and conditions of the tender, including deviation from standards / specifications / terms of supply will be accepted.
5. The quoted rates should be valid for six months from the date of opening of commercial bid to finalization of tender. Rates once quoted will be final and will not be allowed to be increased during the validity period under any circumstances and for any reason whatsoever.
6. **Bidder are advised to quote for one year in the price bid in GEM Portal.**

### **➤ FRAUDULENT & CORRUPT PRACTICE:**

- Fraudulent practice means a misrepresentation of facts in order to influence a procurement process or the execution of a Contract and includes practice among Bidders (prior to or after Bid submission) designed to establish Bid prices at artificial non-competitive levels and to deprive the IKDRC-ITS of the benefits of free and open competition.
- “Corrupt Practice” means the offering, giving, receiving or soliciting of anything of value, pressurizing to influence the action of a public official in the process of Contract execution.
- IKDRC-ITS will reject a proposal for award and may forfeit the security deposit if it determines that the bidder recommended for award has engaged in corrupt or fraudulent practices in competing for, or in executing, contract(s).

### **➤ LACK OF INFORMATION TO BIDDER:**

- The Bidder shall be deemed to have carefully examined all Bid documents to his entire satisfaction. Any lack of information shall not in any way relieve the Bidder of his responsibility to fulfill his obligation under the Contract.

➤ **REJECTION OF BIDS**

- IKDRC-ITS 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.
- Technical bids submitted by the firms meeting the eligibility criteria will be evaluated by the Committee. Financial bids of only those firms whose technical bid criteria are satisfied will be considered for opening of financial bids. The decision of the committee regarding evaluation will be final.
- The financial bids of technically qualified bidders only will be opened before the Competent Authority of IKDRC-ITS.
- Appointment order will be issued to the qualified firms of Chartered Accountants having quoted L1 price in Financial Bid of technically qualified bidder.
- The appointment will be for a period of three years from FY 2025-26 to FY 2027-28.
- The Whole Process of the Tendering can be cancelled / modified/ redefined/ Altered by IKDRC-ITS without giving any Prior notice or reason.
- In case of Termination of contract due to dissatisfaction of services, the assignment will be given to the firm at the sole discretion of Management.
- EMD of bidders who are not selected for contract will be returned without Interest.
- Any influence of any type may disqualify the bidder C.A. firm and the bid will be rejected outright.
- For carrying out the said assignments, Fees will be paid on submission of bill and fulfillment of relevant terms & conditions mentioned in the appointment order. Applicable Tax will be admissible as per applicable rate from time to time.
- Statutory Audit Team shall invariably be headed by Chartered Accountant having specialized knowledge and experience of the Statutory Audit of Government undertakings. Further, Team must consist of sufficient qualified Audit Assistants to complete the assignment within stipulated time frame.

- Jurisdiction will be Ahmedabad only.
- Incase firm fails to perform satisfactorily; IKDRC-ITS reserves rights to terminate the assignment at any time by giving 15 days' advance notice
- The selected Chartered Accountant firm has to Complete Statutory Audit within 90 days from the date of compilation of financial year. Further 30 days may be extended by the competent authority considering the actual facts and circumstances in writing from the selected Chartered Accountant firm. There after no time limit shall be extended. Thus, firm has to compete the audit assignment and submit reports not later than 120 days under any circumstances.
- The selected Chartered Accountant firm should deploy at least 4 assistants under supervision by the partner of the firm. The firm should start audit immediately after the appointment for the period 2025-26. The respective team is required to visit the IKDRC-ITS to carry out the statutory Audit. No data shall be sent to the firm place for audit purpose.
- The Statutory Audit firm appointed by IKDRC-ITS during previous year ending on 31/03/2025 is not eligible to participate in this tender process.
- As per ICAI guidelines (having regard to independence), the Internal Audit Firm, Pre-audit Firm and Financial / Accounting Consultant Firm appointed by IKDRC-ITS during the Financial Years 2022-23 to 2024-25 are not eligible to participate in this tender process

## Scope of work

**Broad Scope of work of the selected firm will be as follows:**

**Statutory Audit as per the requirement of Bombay Public Charitable Trust Act, 1950 of the institute and all the divisions:**

<b>Sr.No.</b>	<b>Location</b>	<b>Unit Name</b>	<b>Audit Period</b>	<b>Total Entries In Tally (For one year 2024-25)</b>	<b>Total Expenses/ Payments (For one year 2024-25)</b>
1	<b>ASARVA, AHMEDABAD</b>	IKDRC-ITS	FY 2025-26 to FY 2027-28	45,919	499.44
2		ADP (A-One Dialysis Programme)		19,772	38.05
3		IKDRC-Research		833	1.53
4		SOTTO		32 <b>66,556</b>	0.07 <b>539.09</b>

1. Statutory Audit to cover the areas ensuring that
  - a) Transactions are recorded as per Generally Accepted Accounting Principles and are booked to proper Accounting Heads.
  - b) Utilization of Funds is in accordance with the Conditions on which it is sanctioned.
  - c) Incomes/Funds are utilized for purposes for which they are provided.
  - d) Goods and services have been procured in compliance with the financing agreement.
  - e) Transactions are duly supported by proper supporting documents.
  - f) Propriety of the transactions be checked.
  - g) Checking the maintenance of books of accounts and records.
  - h) Checking the bank reconciliation statements.
  - i) Checking of component wise, category-wise and account head wise expenditures.
  - j) Checking of various taxes/statutory compliance.
  - k) Verification of fixed deposits and checking of interest received.
  - l) Verification of vouchers, Journal Entry, all transactions of provision.

- m) Review of previous audit Paras and compliances to the extent possible.
- n) Comment on Misappropriation of funds, if any.
- o) Verification of Year end balances with Banks (including reconciliation)
- p) Grant utilization and issue of Grant utilization Certificate (if necessary/whenever required).
- q) To give Management Letter incorporating all points/matters which are of very important in nature considering the operations of IKDRC-ITS.
- r) Scrutiny of General Ledger and Verification of Income and Expenditure Statement, and Balance sheet and other Schedules.
- s) Any other, as may be deemed fit or required.

2. Issue Utilization Certificates as per the requirement of Government in the prescribed format as and when required
3. Filing Audit Report in form 10(B) or any other form as per Income Tax Laws for the relevant Audit Period.
4. Filing Income Tax Return for the period under audit.
5. Applying for Registrations as may be required by the institute as per the Income Tax rules 10(23C)/12AA as may be applicable.
6. Preparation of statement of income liable to contribution on yearly basis in Schedule IX-C to the Charity Commissioner as per the provisions of the Act.
7. Accounts prepared are as per Accounting policy & standard
  - To ensure that accounts are prepared on the basis of generally accepted accounting practices and applicable accounting standards as per the Institute of Chartered Accountants of India guidelines.
  - To discuss with Management/ Financial Consultant in respect of any deviation in the policies.
  - Review of Accounts.
  - Check all recorded entries comply with accounting standard.
8. System Improvement:
  - The selected firm will report any lacuna noticed in the existing procedures and suggest improvement.
  - Any duplication of work or unnecessary data noticed will be highlighted separately by a letter to Director, IKDRC-ITS.
9. The Chartered Accountant firm so appointed would be required to give:
  - The Auditor will be required to audit and opine on truth and fairness of the financial statements of IKDRC which comprises of the Balance Sheet as at

year end, Income and Expenditure Account and the Cash flow statement for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI)

- The auditor will be required to conduct the audit in accordance with the Standards on Auditing (SAs) issued by ICAI. The auditor firm must be independent of the entity in accordance with the ethical requirements that are relevant to the audit of the financial statements.
- The auditor would be responsible to give reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes opinion. The auditor must exercise professional judgment and maintain professional skepticism throughout the audit.

**a. The Auditor Shall**

- Obtain an understanding of internal financial controls relevant to the audit.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transaction s and events in a manner that achieves fair presentation.
- Remain present in the Governing body meeting for approval of financial statements.

**b. The auditor shall Communicate with the management regarding, the planned scope and of the audit and significant audit findings that were identified during audit.**

- c. The Auditor's report should be in accordance with Guidelines issued by ICAI as specified in SA 700.
- d. **The Auditor will require to provide following reports in accordance with the format of Trust Act/Societies Act and also in the format as**

**per circular No. MIS-10-2013-471874 -GOC dated 22/08/2013.**

- Separate report of each division
- Separate report of Each Hospital
- Separate Report of Head Office
- Consolidated Audit Report of IKDRC as a whole
- Statement in annual report which describes the work carried out by IKDRC.
- Certifications required by Fee Fixation Committee
- Grant Utilization Certificate if required

**All the above reports/certificates should be submitted for each financial year.**

**(a)In addition to the audit reports, the firm will prepare a “Management Letter” separately in which the auditor will: -**

- Give comments and observation on the accounting records, systems, and internal controls that were examined during the course of audit;
- Identify specific deficiencies and areas of weakness in systems and internal controls and make recommendations for their improvements;
- Report on the degree of compliance of each of the financial covenants of the financing agreement and give comments, if any, on internal and external matters affecting such compliance;
- Communicate matters that have come to the attention during the audit which might have a significant impact on the working of IKDRC-ITS.

**10. Co-ordination as Team work:**

- The selected firm will co-ordinate with the Management at a periodical meeting to review the progress of the work and to ensure requirement be fully met and that team as a whole can complete the work in time.
- Also to suggest measures for improving Management Information System.
- To express professional opinion on the financial position of IKDRC-ITS as a whole for the funds received and expenditure.

**11. Time Schedule of the Assignment:**

The selected Firm is required to start the Statutory Audit assignment as early as possible so that arrears of accounts and audit can be cleared at the earliest.

**12. Other Terms & Conditions:**

- a. **Appointment of firm:**

- The Appointment will be for financial years 2025-26 to 2027-28.

**b. Payment of the Fees:**

- For carrying out the said assignments, Payment of professional fee shall be made on yearly basis. Applicable Goods & Services Tax will be admissible as per applicable rate from time to time.

**c. Obligation on the Firm:**

The CA / CA firm cannot Assign/ outsource/sublet the work entrusted or sub-contract in any manner what so ever, or any portion to other C.A./C.A. firm.

**13. Confidentiality: -**

- The Appointed Firm, their personnel, partners or employee, shall not, disclose any proprietary or confidential information relating to any of the project(s) / Scheme(s) / Initiative(s) services / contracts or the IKDRC-ITS 's operations without prior written consent of the management of IKDRC-ITS.
- The firm shall deliver all reports and other documents to IKDRC-ITS together with a detailed inventory thereof. The Firm may retain a copy of such report and document s but shall not use these reports and documents for purpose unrelated to this contract without prior written approval of IKDRC-ITS.
- The Appointed Firm has to undertake that all the knowledge and information not within the public domain, which may be acquired during the execution of the assignment(s), shall be, for all time and for all purposes, regarded as strictly confidential and held in confidence, and shall not be directly disclosed to any person whatsoever, except with the prior written permission of IKDRC-ITS, the Appointing Authority.

**14. Penalty: -**

- In case the work is not completed within stipulated time limit or any ex tension thereof, Penalty at 1% per week of delay of the order value will be deducted. The penalty will be increased by 1% for each calendar month of delay and the same shall be recovered from the bills. However, the total penalty shall not exceed 10% of the total value of order. In case the penalty exceeds 10%, of the order, appointment will be liable to be cancelled along with forfeiture of Security deposit and recovery of liquidated damages.
- The above provision is not notwithstanding the right of IKDRC-ITS to get the work executed at the risk and at the cost of the Bidder and to avail of the other remedies/provisions laid down in the terms of bid/contract.

- If the firm or any partner 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, using or giving the details gathered during the assignment to other parties without permission of IKDRC-ITS, non-observation of instructions given by IKDRC-ITS, unauthorized retention of records of IKDRC-ITS, violating the terms and conditions of this assignment, unauthorized changes in the records of IKDRC-ITS, indulging in malafide practices or any other cognizable offence or breach, The Firm will be punishable with any or all of the following consequences:-
  - a. Removal from the statutory audit assignment with immediate effect /from the date specified.
  - b. Removal from any other assignment with immediate effect or from the date specified by IKDRC-ITS.
  - c. Deduction of percentage of fees as determined by IKDRC-ITS.
  - d. Ban from accepting the future assignment of IKDRC-ITS.
  - e. Black listed from any Government assignments which will be reported to Finance Department or Health & Family welfare Department.
  - f. Any other legal consequences or any other actions deemed appropriate by IKDRC-ITS.

## **Pre-Qualification Criteria and Evaluation of Bids**

IKDRC-ITS intends to appoint Category-III and above (As per Govt. of Gujarat, Finance Department GR dated 16.09.2019) Chartered Accountant firm.

<b>Sr. No.</b>	<b>Qualification Criteria</b>	<b>Specific Requirement</b>	<b>Evidence/ Documents required</b>
<b>1)</b>	<b>Bid EMD</b>	EMD of Rs. 27,000/- The evaluation of technical bid will be done only if EMD or exemption from EMD as per Government rules submitted.	<b>Demand Draft or Exemption document as per Gujarat State procurement policy-2024 (In case bidder fails to submit EMD/ evidence of exemption, the bid will not be processed further and shall be rejected as initio)</b>
<b>2)</b>	<b>Financial Strength</b>	The average income of the Firm from Audit and attestation assignment should be more than Rs. 15 Lakh in during F.Y., 2022-23, F.Y. 2023-24 and F.Y. 2024-25.	Submit CA Certificate along with IT return/Financial Statements duly Certified by an Independent Chartered Accountant having UDIN. (Not by bidder)
<b>3)</b>	<b>Experience</b>	The firm should have been registered with ICAI for a period of at least 5 years as on the last date of bid submission.)	Submit Copy of Firm Card issued by ICAI as on date of submission of Bid. Submit self-certified copies of work orders.
<b>4)</b>	<b>Human Resources with firm</b>	There must be at least two qualified Chartered Accountants in the firm as Partners of the firm.  The Firm should have adequate least seven auditing staff members to carry out Statutory Audit at IKDRC-ITS.	Submit Profile of the firm showing details of the members/CA in the firm along with staff member details.
<b>5)</b>	<b>Office/Branch office</b>	Firm's registered office should be in Gujarat. If the Firm's registered Office is not in Gujarat, then it must have at least two fully operating branch offices in Gujarat for last three years.	Submit Copy of firm registration with ICAI showing details of the firms' Registered Office and Branch Offices, If any.
<b>6)</b>	<b>Assignment undertaken /Sectoral Experience</b>	The firm must have experience of conducting at-least two Audits (Internal, Pre/ Concurrent/Statutory) of any Government Hospital or medical institute aided by Government in last five years (i.e. Financial Year 2020-2021 to 2024-2025)	Submit self-certified copy of the work order (Any Two) in last 5 years.

8)	Empanelment	The Firm must be empaneled with C & AG during last three years.	Submit C&AG Empaneled registrationcertificate for last three years.
9)	Disqualification	The Firm or CA Partner should not have been blacklisted or undergoing criminal proceedings by Central/ State Government Department/ Public Sector Undertaking/ Govt. owned Society/ Trust /Board /Corporation etc. for any work executed in past.  Also partner or firm shouldnot be undergoing any disciplinary action by the ICAIor National Financial Reporting Authority (NFRA).	Submit a self-declarationon as per draft enclosed as Annexure – IV.
10)	Other Documents		Name and Contact Details of the Authorized Person/Key Person • Phone No. and Fax (if app.) • Email Address • PAN and GST

### **TECHNICAL EVALUATION OF BID**

<b>Sr. No.</b>	<b>Criteria</b>	<b>Value (in Rs) /Parameters (Average)</b>	<b>Maximum Marks</b>
1	Financial Strength (Income of the firm from Audit and Attestation of Assignments)	Up to Rs. 15 lakhs	-
		Between Rs. 15 Lakhs to Rs.50 Lakhs	10
		More than Rs.50 lakhs	20
		<b>Maximum Marks (A)</b>	20
2	Experience (Existence of CA firm)	Less than 5 Years	0
		Between 5 and 10 Years	10
		10 Years or more	20
		<b>Maximum Marks (B)</b>	20
3	Human Resource of Firm (Including Partners)	2 CA	5
		More than 2 CA	10
		<b>Maximum Marks (C)</b>	10

4	Government Audit Experience in Health Care segment includes Hospitals (Internal Audit /pre-audit /concurrent Audit of any Government entity in last five years (i.e. Financial Year 2020-2021 to 2024-2025) (except bank audit) having turnover of more than Rs. 25 crores.	Up to 4 Clients/assignments for Internal Audit/pre-audit /concurrent audit	5
		More than 4 Client for Internal Audit/pre- audit /concurrent Audit	10
		<b>Maximum Marks (D)</b>	10
5	Statutory Audit Experience (For Statutory Audit of a Government entity having objective of healthcare during last five years (i.e. Financial Year 2020-2021 to 2024-2025)	Up to 2 Client for Statutory Audit	10
		More than 2 Client for Statutory Audit	20
		<b>Maximum Marks (E)</b>	20
6	Location of Head Office/Branch Office of the Firm in Ahmedabad	Branch Office in Ahmedabad	10
		Head Office in Ahmedabad	20
		<b>Maximum Marks (F)</b>	20
<b>Total (A+B+C+D+E+F)</b>			<b>100</b>

- The bidders obtaining less than 70 marks shall be declared as disqualified in the technical evaluation.

## **FINANCIAL EVALUATION**

- After qualifying in the above technical evaluation (bidder's obtaining 70 marks or more in the technical evaluation), financial bids of the successful bidders shall be opened.
- Lowest Price (L1) among the Technically Qualified Bidder would be selected to award the contract or order may be split as per tender condition.

## Letter

To,  
The  
Director,  
IKDRC,  
Asarwa, Ahmedabad,  
Gujarat,

Sir,

We, the undersigned, offer to provide the audit services of Statutory Audit work for IKDRC in accordance with your Request for Proposal dated *[Insert Date]*. We are hereby submitting our Proposal – Annexure II, III, & IV having details about the firm and proposed professional audit fees.

We hereby declare that all the information and statements made in this Proposal are true and accept that any misinterpretation contained in it may lead to our disqualification.

The Fees quoted by us is valid till 180 days from the date of submission of the proposal. We confirm that this proposal will remain binding upon us and may be accepted by you at any time before the expiry date.

Prices have been arrived independently without consultation, communication, agreement or understanding (for the purpose of restricting competition) with any competitor.

We agree to bear all costs incurred by us in connection with the preparation and submission of the proposal and to bear any further pre-contract costs.

We understand that IKDRC is not bound to accept the lowest or any proposal or to give any reason for award, or for the rejection of any proposal.

I confirm that I have authority of [Insert Name of the C.A. Firm] to submit the proposal on its behalf.

Yours faithfully,

( )

## ANNEXURE – II – TECHNICAL BID INFORMATION

### **A. Details of Qualified Chartered Accountants, including Partners**

(Please provide attested copy of Certificate of ICAI generated as on 30.11.2025 for each qualified Chartered Accountant)

<b>Sr. No.</b>	<b>Name of CA</b>	<b>Length of Association with the Firm (in years)</b>	<b>Educational Qualifications</b>	<b>Area of Key Expertise</b>	<b>Membership No.</b>	<b>Relevant Experience</b>
1						
2						
3						
4						
5						
6						
7						
8						

### **B. Details of Semi-Qualified Staff (including Article Clerks etc.)**

<b>Sr. No.</b>	<b>Name of Staff</b>	<b>Length of Association with the Firm (in years)</b>	<b>Educational Qualification</b>	<b>Area of Key Expertise</b>	<b>Relevant Experience</b>	<b>Remarks</b>
<b>Semi Qualified Staffs:</b>						
1						
2						
3						
<b>Article Clerks:</b>						
1						
2						
3						
<b>Others</b>						
1						
2						
3						

- If IKDRC feels that more staff is required for audit, the IKDRC has right to ask for the same and it should be coordinated by the firms as well.

### **C. Experience (Work Done & On Going Work in Last 5 years i.e. 2020-21, 2021-22, 2022-23, 2023-24 & 2024-25)**

<b>Sr. No.</b>	<b>Name of Organisation</b>	<b>Address</b>	<b>Type of Audit</b>	<b>Turnover / Grant</b>	<b>Year under Audit</b>
1					
2					
3					
4					

**Note:**

- A. Mandatory to submit copies of Appointment Letter / Order / Agreement for all the work done and completed & ongoing work in last 5 years from 2020 - 21 to 2024 - 25, if not submitted then it will not be considered.
- B. Appointment Letter for each year will be considered as one appointment.
- C. If appointment letters not submitted will not be considered for Eligibility criteria and for Technical marking.

**D. Turnover Details (C.A. certified)**

<i>Sr. No.</i>	<i>Financial Year</i>	<i>Professional Fees Received (As per the Audited Income Expenditure Statement) Amount Rs.</i>
1	Financial Year 2022-22	Rs.
2	Financial Year 2023-24	Rs.
3	Financial Year 2024-25	Rs.
Average of 3 financial years		Rs.

**E. Income from Audit and Attestation Details (C.A. certified)**

<i>Sr. No.</i>	<i>Financial Year</i>	<i>Professional Fees Received from Audit and Attestation assignment Amount Rs</i>
1	Financial Year 2022-22	Rs.
2	Financial Year 2023-24	Rs.
3	Financial Year 2024-25	Rs.
Average of 3 financial years		Rs.

Your faithfully

For M/s.....

FRN No.....

(CA.....)

M.No. .....

Authorised Partner

[Seal of the Firm]

**ANNEXURE – III- PARTICULARS/DETAILS OF THE FIRM**

<b>Sr. No.</b>	<b>Particulars</b>	<b>Supporting documents required to be submitted along with this form</b>
1.	Name of the Firm	Attach copy of Certificate of ICAI Generated as on 30-11-2025
2.	Address of the firm	Attach copy of Certificate of ICAI Generated as on 30-11-2025
3.	Head Office	Attach copy of Certificate of ICAI Generated as on 30-11-2025
4.	Date Since when is H.O. and at where	Attach copy of Certificate of ICAI Generated as on 30-11-2025
5.	Firm Income Tax PAN No.	Attach copy of PAN Card
6.	Firm GST Registration No.	Attach copy of Registration
7.	Registration No. with ICAI	Attach copy of Certificate of ICAI Generated as on 30-11-2025
8.	Empanelment No. with C & AG	Attach proof of empanelment with C & AG for the year under Audit.

9.	No. of Years of Firm Existence & Date of establishment of firm as on 01-01-2025	Attach copy of Certificate of ICAI generated as on 30-11-2025
10.	Turnover of the AUDIT FEES of the bidder Firm in last three years 2022-23, 2023-24 & 2024-25	Attach Audited Financial Statements of the last three years or a C.A. Certificate. (as per annexure point no.E)
11.	Annual average turnover of last 3 years 2022-23, 2023-24 & 2024-25	Attach Audited Financial Statements of the last three years
12.	Audit Assignments Experience Details- Internal, Concurrent, Pre-audit or Statutory Audit experience of Government Entities (Except Bank branch audit) having turnover or grant receipt of more than Rs.25 Crores.	Copy of appointment order, Receipt and payment or income/expenditure or profit & loss account statement or Certificate to that effect of concern organization for concern financial year to support the turnover or grant receipt for that year as more than Rs. 25 Crores
13.	<p>Details of Firm: Provided following details:</p> <ul style="list-style-type: none"> <li>• Number of Full Time Fellow Proprietor/Employee associated with the firm.</li> <li>• Name of each partner/each employee.</li> <li>• Date of Joining the firm</li> <li>• Membership No.,</li> <li>• Qualification</li> <li>• Experience</li> <li>• Whether the partner is engaged full time or part time with the firm.</li> <li>• Contact No., Email id and full Address of each partner.</li> </ul>	Attach copy of Certificate of ICAI generated as on 30-11-2025
14.	Copy of Tender along with Pre-bid Minutes if any	Duly stamped and signed, for acceptance of all terms and conditions by the Firm

Your faithfully  
 For M/s.....  
 FRN No.....

(CA.....)

M.No. ....

Authorised Partner

[Seal of the Firm]

**Annexure-IV**

**To be submitted on Non-Judicial Stamp Paper / Franking of Rs. 300/-  
duly attested by Notary Public)**

**FORMAT OF SELF DECLARATION**

To,

**Director,**

Institute of Kidney

Disease &

Research Centre

(IKDRC-ITS)

We hereby undertake that we, M/s \_\_\_\_\_, having  
registered Office at \_\_\_\_\_

and any of our Partners are not blacklisted/ De-registered/ debarred or undergoing criminal process endings by Central/State Government Department/Public Sector Undertaking/ Govt. owned Society/Trust/Board/Corporation or any other agency for which we have rendered Services to them. Also, our firm or partner or employees are not undergoing any disciplinary action with ICAI or National Financial Reporting Authority (NFRA) or any other statutory authority.

We further confirm that we are aware that our bid for the appointment as Statutory Auditors would be liable for rejection in case any material misrepresentation is made or discovered with regard to the tender documents.

**For, \_\_\_\_\_**

**Authorized Signatory (with Rubber Stamp)**

Full Name:

FCA/ACA No.

Designation:

Date:

Place: