

बिड दस्तावेज़ / Bid Document

बिड विवरण/Bid Details	
बिड बंद होने की तारीख/समय /Bid End Date/Time	14-02-2026 13:00:00
बिड खुलने की तारीख/समय /Bid Opening Date/Time	14-02-2026 13:30:00
बिड पेशकश वैधता (बंद होने की तारीख से)/Bid Offer Validity (From End Date)	90 (Days)
मंत्रालय/राज्य का नाम/Ministry/State Name	Gujarat
विभाग का नाम/Department Name	Science And Technology Department Gujarat
संगठन का नाम/Organisation Name	Gujarat State Biotechnology Mission (gsbtm)
कार्यालय का नाम/Office Name	Gsbtm H.q. Gandhinagar
वस्तु श्रेणी /Item Category	Financial Audit Services - Financial Reporting Framework, Review of Financial Statements, Audit report; CA Firm, 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)	7 Lakh (s)
उन्हीं/समान सेवा के लिए अपेक्षित विगत अनुभव के वर्ष/Years of Past Experience Required for same/similar service	2 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,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

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 (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	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	2
बिड से रिवर्स नीलामी सक्रिय किया/Bid to RA enabled	Yes
रिवर्स नीलामी योग्यता नियम/RA Qualification Rule	50% Lowest Priced Technically Qualified Bidders
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	280000
मूल्यांकन पद्धति/Evaluation Method	Total value wise evaluation
मध्यस्थता खंड/Arbitration Clause	No
सुलह खंड/Mediation Clause	No

ईएमडी विवरण/EMD Detail

आवश्यकता/Required	No
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ईपीबीजी विवरण /ePBG Detail

आवश्यकता/Required	No
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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.

4. Past Experience of Similar Services: The bidder must have successfully executed/completed similar Services over the last three years i.e. the current financial year and the last three financial years(ending month of March prior to the bid opening): -

1. Three similar completed services costing not less than the amount equal to 40% (forty percent) of the estimated cost; or
2. Two similar completed services costing not less than the amount equal to 50% (fifty percent) of the estimated cost; or
3. One similar completed service costing not less than the amount equal to 80% (eighty percent) of the estimated cost.

5. Reverse Auction would be conducted amongst first 50% of the technically qualified bidders arranged in the order of prices from lowest to highest. Number of sellers eligible for participating in RA would be rounded off to next higher integer value if number of technically qualified bidders is odd (e.g. if 7 bids are technically qualified, then RA will be conducted amongst L-1 to L-4). In case number of technically qualified bidders are 2 or 3, RA will be between all without any elimination. If Buyer has chosen to split the bid amongst N sellers, then minimum N sellers would be taken to RA round. In case Primary products of only one OEM are left in contention for participation in RA based on lowest 50% bidders qualifying for RA, the number of sellers qualifying for RA would be increased to get at least products of one more OEM (directly participated or through its reseller) if available. Further, if bid(s) of any seller(s) eligible for MSE preference is / are coming within price band of 15% of Non MSE L-1 or if bid of any seller(s) eligible for Make in India preference is / are coming within price band of 20% of non MII L-1, then such MSE / Make in India seller shall also be allowed to participate in the RA process.

अतिरिक्त योग्यता /आवश्यक डेटा/Additional Qualification/Data Required

Number of Years of firm/company's existence as per ICAI certificate:10

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.:2

Number of full-time partners/experienced and qualified professionals in full time employment at senior level with experience in handling similar or relevant projects:2

Number of partners/ qualified professionals in full time employment with DISA/CISA qualification:2

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

Pre Bid Detail(s)

मूल्य भिन्नता खंड दस्तावेज़/Pre-Bid Date and Time	प्री-बिड स्थान/Pre-Bid Venue
05-02-2026 12:00:00	GSBTM BLOCK - 11, 2ND FLOOR, UDHYOG BHAVAN, Gandhinagar.

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

तकनीकी विशिष्टियाँ /Technical Specifications

विवरण/ Specification	मूल्य/ Values
कोर / Core	
Scope of Work	Financial Reporting Framework , Review of Financial Statements , Audit report
Type of Financial Audit Partner	CA Firm , CAG Empaneled Audit or CA Firm
Type of Financial Audit	Internal Audit
Category of Work under Financial Audit	Internal control of financial , Reliability of financial reporting , Investigating fraud , Compliance with law & regulations , Review system & processes , Bank Transactions , Internal Control over Financial Reporting
Type of Industries/Functio	Cash and Bank Balance , Receivables , Payables , Fixed assets, depreciation and amortisation , Owners Capital , Operational & Administrative , Human Resource & Payroll , Inventory & Store management , Purchase & Procurement , Sales, Services and Revenue
Frequency of Progress Report	Quarterly
MIS Reporting for Financial Audit support	Yes
Frequency of MIS reporting	Quarterly
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

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	Quantity	अतिरिक्त आवश्यकता /Additional Requirement
1	Bhavesh Nayak	382017,BLOCK - 11, 9TH FLOOR, UDHYOG BHAVAN	Project / Lumpsum Based	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. 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.

3. Service & Support

AVAILABILITY OF OFFICE OF SERVICE PROVIDER: An office of the Service Provider must be located in the state of Consignee. DOCUMENTARY EVIDENCE TO BE SUBMITTED.

4. Certificates

Bidder's offer is liable to be rejected if they don't upload any of the certificates / documents sought in the Bid document, ATC and Corrigendum if any.

5. Buyer Added Bid Specific ATC

Buyer uploaded ATC document [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---

SCOPE OF WORK

(To be printed on letter head of firm with Sign and Seal)

GSBTM invites bid from eligible Chartered Accountancy Firm for Appointment of Chartered Accountancy Firm for **Pre-cum-Internal Audit** for the Financial Year 2026-27 at GUJARAT STATE BIOTECHNOLOGY MISSION [GSBTM], Gandhinagar, Gujarat with the following scope of work:

- 1 The Audit has to carry out as GSBTM office, Gandhinagar and separate quarterly internal audit report has to be submitted. The reports shall include following but not limited to:
 - Executive summary of major audit observations;
 - Comments on weakness in internal controls, procedures;
 - Unresolved issues;
 - Status of compliance of pending issues.
- 2 Checking of day-to-day financial transactions so as to ensure compliances related to General Financial Rules (GFR), Accounting Standards, Correct classification of expenses, use of correct ledger and cost center in accounting, Arithmetical accuracy, Compliance related to various tax laws such as Income Tax, TDS, GST, TDS under GST etc. All expenditures, payment exceeding Rs. 50,000/- shall be pre audit. However statutory, standing and committed expenditure / payment like Salary, Income Tax, GST, Telephone and mobile bill, Electricity, Govt. payment, payment related VVIP movement and any such payment etc. will have to be post audited, if pre-audit was not possible.
- 3 For Income of GSBTM, CA firm shall raise Invoice for payments receivable and GST Return filling of income received. All the work regarding income of GSBTM like filling of income tax return, GST return and other proceedings related to income tax and GST should be done by CA Firm.
- 4 Firm have to prepare, reply & solve cases related to Income tax department for all the matters pending in GSBTM till FY 26-27. Official person from firm have to appear and present before Income Tax Authority to attend Income Tax Scrutiny case, if required.
- 5 Entries of all vouchers and preparation of Annual Accounts of GSBTM in related Software with relevant Schedules, according to the Uniform Format for Charitable Trust Act and Income Tax Act.
- 6 CA firm shall prepare, finalize, certify and file TDS Returns, GST Returns and other statutory returns/documents well within due dates and entire responsibility shall lie with the firm. GSBTM will not share any liability arising due to non-filing / late filing of any return / document. Also prepare of Form 16 for employees of GSBTM.
- 7 **The Audit team will have to visit at least 3 times in a week and in addition, in case urgent payment, the firm will have to visit as and when required. The Audit team will consist of sufficient number of experience and qualified professional in relevant filed. One Person who holds degree of CA must be in the audit team.**
- 8 **Atleast 1 employee from Firm must be present at GSBTM office during working hours. He should be capable of doing work related to tally, excel, utc settlement, policy related work and other accounts related work assigned by GSBTM.**
- 9 Scrutiny of vouchers/bills related to various payments and providing advice towards tax implications thereof.
- 10 Calculation of Income Tax liabilities of the employees after considering the declaration and proof of Investment given by employees, and correct deduction of Income Tax from the salary of the employees.
- 11 Scrutiny of Bank Reconciliation statement, Advances to suppliers, contractors and

- employees, release of security deposit and EMD.
- 12 CA firm shall be responsible for ensuring accuracy of account books, bank reconciliation statements, dead stock register, assets register, salary register, entries in various relevant software and all the financial transactions.
 - 13 Support to provide all required information and facilitating audit of accounts conducted by Statutory Auditor, CAG and any other agencies.
 - 14 CA firm shall be responsible for ensuring compliances of various tax laws.
 - 15 Advising on applicability of any other tax, rules, laws, regulations which may be applicable on GSBTM and all matters/items covering its scope and applicability in case of agencies from which GSBTM is availing the services.
 - 16 GSBTM is located at Gandhinagar. GSBTM will not provide Transport or accommodation to the employees of CA Firm in any condition. If the contractor refuses/denies the assignment, after award of work, all the required actions will be taken by GSBTM to safeguard its interest.
 - 17 It shall be the responsibility of the bidders to be fully informed/ acquainted / familiarized with local conditions and factors, which may have any effect on the execution of services to be rendered under the contract.
 - 18 The CA Firm shall comply by all laws, rules and regulations framed there under or any other statutory obligations which are in force from time to time. The CA Firm shall identify GSBTM from any claims in this regard.
 - 19 The Responsibility of correctness and accuracy of Accounting Records will lie with the CA Firm.
 - 20 A reasonable penalty may be imposed on the CA Firm by GSBTM as decided, if it is found that the CA Firm failed to perform its obligations in any manner. Such penalty may be deducted from the payment to be made to the CA Firm after giving a written notice.
 - 21 CA Firm will maintain high standards of integrity and professional ethics and morality while handling the work of GSBTM and dealing with GSBTM and its officials. If it is found that this condition of confidentiality is compromised by the CA Firm, then GSBTM will be at liberty to take further steps (e.g., requesting ICAI for cancellation of license) against the CA Firm.
 - 22 The accounting records and information related to GSBTM shall be handled by the CA Firm in a confidential manner and must not be shared with any outsider.
 - 23 Notwithstanding anything contained herein above, GSBTM reserves the right to discontinue the services of the CA Firm in the event their services are evaluated as unsatisfactory at any time during the period.
 - 24 Any losses sustained by GSBTM due to negligence of CA Firm's services in the form of any loss / damage of property (including those attributable to individual employees/manpower engaged by the CA Firm) will be recoverable from the CA Firm, as the money value shall be estimated by GSBTM. The decision of GSBTM in this regard will be final and binding on the CA Firm.
 - 25 The CA Firm shall not be allowed to transfer, assign, pledge or subcontract its rights and liabilities under this contract to any other agency.
 - 26 Any action on part of contractor to influence any Officer of GSBTM canvassing in any form shall make the tender document liable for rejection.
 - 27 Jurisdiction: The court(s) at Gandhinagar alone will have the jurisdiction to try any matter, dispute or reference between parties arising out of this tender document / contract. It is specifically agreed that no court outside and other than Gandhinagar court shall have jurisdiction in the matter.

- 28 Minor variations in the terms and conditions of the contract as specified can be adopted with the concurrence of both the parties wherever required to fulfill the objectives of the contract

I/We undersigned hereby certify that I/We read all the Scope of Works mentioned above and have no issues and misunderstanding above it. I/We undersigned ready to do the work as per Scope of Works mentioned above.

Authorized Signatory (signature in full): _____

Name and Designation of Signatory: _____

Company Rubber Stamp: _____