

**बिड दस्तावेज़ / Bid Document**

बिड विवरण/Bid Details	
बिड बंद होने की तारीख/समय /Bid End Date/Time	18-02-2026 18:00:00
बिड खुलने की तारीख/समय /Bid Opening Date/Time	18-02-2026 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	Health & Family Welfare Department Gujarat
संगठन का नाम/Organisation Name	Gujarat Medical Education And Research Society (gmers)
कार्यालय का नाम/Office Name	Gujarat
वस्तु श्रेणी /Item Category	Financial Audit Services - Audit report; CA Firm
अनुबंध अवधि /Contract Period	3 Year(s) 1 Day(s)
बिडर का न्यूनतम औसत वार्षिक टर्नओवर (3 वर्षों का) /Minimum Average Annual Turnover of the bidder (For 3 Years)	50 Lakh (s)
उन्हीं/समान सेवा के लिए अपेक्षित विगत अनुभव के वर्ष/Years of Past Experience Required for same/similar service	5 Year (s)
इसी तरह की सेवाओं का पिछला आवश्यक अनुभव है/Past Experience of Similar Services required	Yes
वर्षों के अनुभव के लिए एमएसई को छूट प्राप्त है / MSE Relaxation for Years Of Experience	Yes   Complete
टर्नओवर के लिए स्टार्टअप को छूट प्राप्त है / Startup Relaxation for Turnover	Yes   Complete
विक्रेता से मांगे गए दस्तावेज़/Document required from seller	Experience Criteria,Bidder Turnover,Certificate (Requested in ATC),Additional Doc 1 (Requested in ATC),Additional Doc 2 (Requested in ATC) *In case any bidder is seeking exemption from Experience / Turnover Criteria, the supporting documents to prove his eligibility for exemption must be uploaded for evaluation by the buyer
क्या आप निविदाकारों द्वारा अपलोड किए गए दस्तावेजों को निविदा में भाग लेने वाले सभी निविदाकारों को दिखाना चाहते हैं? संदर्भ मेनू है/Do you want to show documents uploaded by bidders to all bidders participated in bid?	No

बिड विवरण/Bid Details	
बिड 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	3
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 अनुमति समय /Time allowed for Technical Clarifications during technical evaluation	2 Days
अनुमानित बिड मूल्य /Estimated Bid Value	4956000
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	148680

#### 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).	45

(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। व्याणरियों 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 :

CEO

6th Floor,N.H.M. Bhavan, Health & Family Welfare Department Gujarat, Gujarat Medical Education and Research Society (GMERS), Sector-12,Gandhinagar,Gujarat  
(Ceo Gmers)

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	Yes
सूक्ष्म और लघु उद्यम मूल उपकरण निर्माताओं को खरीद में प्राथमिकता, यदि उनका मूल्य L1+X% तक की सीमा में हो / Purchase Preference to MSE OEMs available upto price within L1+X%	50

1. If the bidder is a Micro or Small Enterprise as per latest orders issued by Ministry of MSME, the bidder shall be relaxed from the eligibility criteria of "Experience Criteria" as defined above subject to meeting of quality and technical specifications. The bidder seeking Relaxation from Experience Criteria, shall upload the supporting documents to prove his eligibility for Relaxation.
2. If the bidder is a DPIIT registered Startup, the bidder shall be relaxed from the the eligibility criteria of "Bidder Turnover" as defined above subject to their meeting of quality and technical specifications. If the bidder is DPIIT Registered OEM of the offered products, it would be relaxed from the "OEM Average Turnover" criteria also subject to meeting of quality and technical specifications. The bidder seeking Relaxation from Turnover shall upload the supporting documents to prove his eligibility for Relaxation.
3. 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.
4. 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.
5. Purchase preference to Micro and Small Enterprises (MSEs) from the State of Bid Inviting Authority: Purchase preference will be given to MSEs as Micro and Small Enterprises from the State of Bid Inviting Authority. If the bidder wants to avail the Purchase preference, the bidder must be the Service provider of the offered Service. Relevant documentary evidence in this regard shall be uploaded along with the bid in respect of the offered service. If L-1 is not an MSE and MSE Service Provider (s) has/have quoted price within L-1+50% of margin of purchase preference /price band defined in relevant policy, then 100% order quantity will be awarded to such MSE bidder subject to acceptance of L1 bid price.
6. If L-1 is not an MSE and MSE Service Provider (s) has/have quoted price within L-1+ 50% of margin of purchase preference /price band as defined in the relevant policy, then 100% order quantity will be awarded to such MSE bidder subject to acceptance of L1 bid price.
7. 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.

8. 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.

9. 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**

**Price Breakup Format for the bidders to upload for providing break-up of overall project cost:**[1770118865.pdf](https://1770118865.pdf)

#### **Pre Bid Detail(s)**

मूल्य भिन्नता खंड दस्तावेज़/Pre-Bid Date and Time	प्री-बिड स्थान/Pre-Bid Venue
13-02-2026 11:00:00	6th Floor, N.H.M. Bhavan,Civil Campus,,Sector-12,Gandhinagar

#### **Financial Audit Services - Audit Report; CA Firm ( 1 )**

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

विवरण/ Specification	मूल्य/ Values
<b>कोर / Core</b>	
Scope of Work	Audit report
Type of Financial Audit Partner	CA Firm
Type of Financial Audit	Internal Audit Cum Pre-Audit
Category of Work under Financial Audit	Internal Control over Financial Reporting
Type of Industries/Functions	Operational & Administrative
Frequency of Progress Report	6 Monthly
MIS Reporting for Financial Audit support	Yes
Frequency of MIS reporting	6 Monthly
State	NA
District	NA

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

#### केता द्वारा निर्धारित न्यूनतम मूल्य/Minimum Floor Price defined by Buyer

केता 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	Quantity	अतिरिक्त आवश्यकता /Additional Requirement
1	Vinodsinh Rathod	382016,4th floor, O block, New OPD building, Civil Hospital campus	Project / Lumpsum Based	<ul style="list-style-type: none"> <li>Number of Months for which Post Audit Support is required : 7</li> </ul>

#### केता द्वारा जोड़ी गई बिट 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. 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.

##### 3. 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.

#### 4. **Buyer Added Bid Specific ATC**

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

#### 5. **Buyer Added Bid Specific ATC**

Buyer Added text based ATC clauses

Bidder Must have their HO within Ahmedabad or Gandhinagar.

Bidder Must Participate in Pre-Bid Meeting for technical Qualifications.

If Bidder Selected (Awarded) for the Zone-1 tender Then same bidder will not Eligible for the Zone-2 tender.

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#### 6. **Forms of EMD and PBG**

Bidders can also submit the EMD with Fixed Deposit Receipt made out or pledged in the name of A/C

CEO GMERS

. The bank should certify on it that the deposit can be withdrawn only on the demand or with the sanction of the pledgee. For release of EMD, the FDR will be released in the favour of the bidder by the Buyer after making endorsement on the back of the FDR duly signed and stamped along with covering letter. Bidder has to upload scanned copy/ proof of the FDR along with bid and has to ensure delivery of hardcopy to the Buyer within 5 days of Bid End date/ Bid Opening date

## 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---**

## **DRAFT TENDER DOCUMENT**

**FOR APPOINTMENT OF CHARTERED ACCOUNTANT FIRM FOR ZONE WISE  
PRE-AUDIT FROM F.Y.2026-27 TO F.Y.2028-29 AND INTERNAL AUDIT FROM  
F.Y.2025-26 TO F.Y.2027-28 SERVICES FOR GMERS & AFFILIATED MEDICAL  
COLLEGES & HOSPITAL**

**TENDER DOCUMENT FOR INVITATION OF E-TENDER FOR APPOINTMENT OF  
CHARTERED ACCOUNTANT FIRMS FOR INTERNAL AUDIT CUM PRE-AUDIT  
WORK OF**

**GMERS & AFFILIATED MEDICAL COLLEGES & HOSPITALS FOR PRE-AUDIT  
FROM F.Y.2026-27 TO F.Y.2028-29 AND INTERNAL AUDIT FROM F.Y.2025-26  
TO F.Y.2027-28 SERVICES**

**ISSUED BY:**

**Gujarat Medical Education and Research Society**

**(Government of Gujarat Undertaking)**

**Health & Family Welfare Department, Government of Gujarat**

**N.H.M. Building, 6th Floor, Civil Hospital Campus**

**Opp. Pathikashram Hotel, Gandhinagar – 382016, Gujarat**

**Telephone: 079-23220220**

**Email: [admin.gmers@gmail.com](mailto:admin.gmers@gmail.com)**

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***Invitation of Bid Documents for appointment of a firm of Chartered Accountants as Internal Cum Pre Auditor***

**Data Sheet**

**A) Tender Dates:**

1)	Name of the Activity	Appointment of a firm of Chartered Accountants as Internal cum Pre-Auditors
2)	Date of Issue of Invitation	_____
3)	Last date of collection of tender copy from GMERS HO	_____ (Will it not be online?)
4)	Bid Due Date/ Last date of Bid submission	before 16:00 hours For Submission of Technical Bid & Financial Bid in Hard Copy only
5)	Date and Time of Opening Bids	at 16:00 hours
6)	Opening of Financial Proposal	Immediately after Technical Evaluation
7)	Authorized Representative	CEO/Authorized Officer, GMERS
8)	Email for correspondence	ceogmers@gmail.com/gmersac@gmail.com
9)	Address for submission of Bids	<b>Chief Executive Officer</b> Gujarat Medical & Education Research Society (GMERS) 6 <sup>th</sup> Floor, National Health Mission Bhavan, Civil Hospital Campus, Sector 12, Gandhinagar
10)	Tender Fees	Rs. 2500/-
11)	Earnest Money Deposit	Zone-1 3% of estimated value i.e. Rs. 1,48,680/-
12)	Bid Estimated Value	Zone-1 Rs. 49,56,000/- with GST

## 1. TERMS OF REFERENCE

Notice is hereby issued inviting proposals from firms of Chartered Accountants for providing the services of Internal Audit cum Pre-Audit for GMERS and its affiliated medical colleges and hospitals for Pre-Audit from F.Y.2026-27 TO F.Y.2028-29 and Internal Audit from F.Y.2025-26 TO F.Y.2027-28.

GMERS intends to appoint **separate Chartered Accountant firm(s) for Zone-1 and Zone-2** for execution of Internal Audit cum Pre-Audit services.

Bidders may quote for **one Zone or both Zones**.

Evaluation, selection, and award of contract shall be carried out **zone-wise**, and GMERS reserves the right to appoint **different firms for different zones**.

### Tender Process:

- Two-bid system (Technical and Financial)
- Technical Bid: To be submitted in sealed cover with supporting documents
- Financial Bid: To be submitted online through GEM portal
- Tender Process Fee: Rs. 2,500/- (by DD in favor of GMERS, payable at Gandhinagar)
- EMD: Rs. 1,00,000/- (by DD/Pay Order)

## 2. BACKGROUND & BRIEF OF GMERS

### 2.1 Overview

**Gujarat Medical Education and Research Society (GMERS)**, hereinafter referred to as "GMERS" or "Society," is a statutory body registered under the Bombay Public Trust Act, 1950 and the Societies Registration Act, 1860. GMERS is a wholly owned Government of Gujarat venture operating under the Health & Family Welfare Department.

### 2.2 Mission

GMERS was established to meet the National need for qualified doctors and to improve the Human Development Index in the state by increasing the availability of competent medical professionals. The organization has commenced setting up institutions of excellence in medical education and

research across various parts of Gujarat, ensuring spread of healthcare services and medical knowledge.

### **2.3 Current Status**

GMERS operates:

- **13 (Thirteen) Medical Colleges**
- **14 (Fourteen) Hospitals**
- **1 (One) Head Office at Gandhinagar**

These institutions are strategically located across major cities in Gujarat to ensure equitable distribution of medical education and healthcare services.

### **2.4 Locations of Operation**

GMERS maintains operations at 28 distinct locations across Gujarat as detailed in Annexure-4.

## **3. OBJECTIVES**

The appointment of Internal Audit cum Pre-Audit service is aimed at:

1. **Financial Compliance:** Ensure adherence to Government of India and Government of Gujarat guidelines, rules, and regulations in all financial transactions.
2. **Internal Control Assessment:** Evaluate and strengthen the adequacy and effectiveness of internal control systems across all institutions.
3. **Financial Accuracy:** Verify accuracy and legitimacy of all receipts and payments with supporting documentation.
4. **Statutory Compliance:** Ensure compliance with applicable tax laws, labour laws, and other statutory requirements.
5. **Process Improvement:** Recommend improvements in accounting processes, financial management, and internal controls.
6. **Quality Assurance:** Conduct daily pre-audit of payments and half-yearly comprehensive internal audit.
7. **Risk Mitigation:** Identify and report financial irregularities, unauthorized transactions, and control weaknesses.

8. **Management Support:** Provide audit reports, observations, and actionable recommendations for management decision-making.

## **4. SCOPE OF WORK**

The scope of work defined herein shall be applicable **zone-wise**. Each selected firm shall be responsible **only for the locations falling under the Zone(s) for which it is appointed**, as listed in Annexure-4.

### **4.1 INTERNAL AUDIT**

Internal Audit shall be conducted on a **half-yearly basis** (April-September and October-March) covering all 13 Medical Colleges, 14 Hospitals, and Head Office.

#### **4.1.1 Key Audit Areas**

The Internal Auditor shall conduct comprehensive audit covering:

##### **A. Financial Records & Accounting:**

- Verification of cash book, bank reconciliation, and bank statements
- Checking of all entries in General Ledger with journal entries
- Verification of Receipt and Payment Account per prescribed format
- Verification of Income and Expenditure Account with schedules
- Verification of Balance Sheet with all schedules and supporting registers
- Review of accounting policies and compliance with accounting standards

##### **B. Cash Management:**

- Verification of opening balances carried forward correctly
- Vouching of all receipts and payments with supporting documents
- Reconciliation of cash with bank accounts
- Review of surprise cash checks and physical verification records
- Assessment of cash security measures and custody arrangements
- Verification of direct crediting of payments to contractors and staff

**C. Transaction Processing:**

- Verification of deductions under various laws (TDS, GST, Labor Cess, etc.)
- Reconciliation of TDS collected and deposited with proper chalan
- Checking of timely deposit of Internal Dues and statutory obligations
- Review of salary processing and deduction compliance
- Assessment of provident fund contributions and submissions

**D. Temporary Advances & Imprest:**

- Verification of advance adjustments by subordinate officers
- Review of outstanding advances and their clearance
- Assessment of misuse of cash in advances
- Checking of advance account maintenance per norms

**E. Expenditure & Procurement:**

- Review of tender procedures and compliance with GFR/GRs
- Verification of e-tendering and GEM Procurement processes
- Analysis of payment bills against contract terms and work orders
- Review of deductions (EMD, PSD, retention money, etc.)
- Assessment of sanctioned expenditure per delegation of power

**F. Fixed Assets & Stock Management:**

- Verification of Fixed Assets Register (Dead Stock)
- Review of material receipt and issue records
- Assessment of physical verification of inventory
- Checking of register maintenance for assets and liabilities
- Review of depreciation calculations

**G. Statutory Compliance:**

- Review of GST registration and return filing compliance
- Verification of Professional Tax deductions and payment
- Assessment of ESIC and EPF compliance
- Review of Labor Law compliance (minimum wages, etc.)

- Assessment of compliance with all applicable Government Circulars and Orders

#### **H. Special Focus Areas:**

- Review of scheme/project expenditure as per guidelines
- Assessment of fund utilization against Government allocations
- Review of investments in term deposits and interest management
- Analysis of outstanding balances and deposits
- Review of legal/arbitration cases and contingent liabilities

#### **4.1.2 Deliverables**

Half-yearly comprehensive audit report covering:

- Audit findings and observations
- Compliance status on previous audit recommendations
- Detailed analysis of all audit areas with supporting data
- Executive summary highlighting critical issues
- Recommendations for process improvements
- Classification of findings by severity (Critical, Major, Minor)

**Report Submission Timeline:** Within 1 month from end of audit period

### **4.2 PRE-AUDIT**

Pre-Audit shall be conducted on a **daily basis** at all locations for all bills/payments exceeding Rs. 40,000/- (excluding salary, electricity, municipal tax, telephone, and statutory dues).

#### **4.2.1 Pre-Audit Responsibilities**

##### **A. Bill Verification:**

- Verify bills for payment with contract terms and work order provisions
- Check that all deductions are properly made as per law
- Verify arithmetical accuracy of all bill components
- Ensure compliance with tender specifications and conditions

## **B. Statutory Deductions:**

- Verify TDS calculations and deductions at applicable rates
- Verify GST TDS amounts before generating challans
- Verify Labor Cess deductions for eligible works
- Verify Works Contract Tax deductions where applicable
- Verify other legal deductions (Advance recovery, Security deposits, Penalties, etc.)

## **C. Contract Compliance:**

- Verify EMD and PSD amounts (for bills Rs. 40,000 and above)
- Verify final bill adjustments per contract conditions
- Verify payment terms and instalment schedules
- Check for unauthorized variations or deviations

## **D. Pre-Audit Certification:**

- Certify accuracy of each bill with authorized CA signature
- Maintain attendance register at each location
- Visit frequency: Minimum twice per week and as needed
- Provide specimen signature and firm stamp before commencement

## **E. Reporting of Irregularities:**

- Report serious financial or unauthorized violations immediately
- Communicate to Chief Executive Officer (CEO) GMERS confidentially
- Document all irregularities with supporting evidence

### **4.2.2 Staff Requirements**

- Firm shall appoint minimum **one CA** at each location
- Presence required **minimum twice per week** at each location
- Available on call for additional verification needs
- Authorized staff shall maintain detailed records of pre-audit activities

### **4.2.3 Key Constraints**

- Pre-audit firm shall NOT be competent to waive or modify contract conditions

- Firm must exercise 100% checking of each bill entry
- Firm must maintain complete documentation of audit work
- No payment above Rs. 40,000 shall be made without pre-audit certification

## 5. ELIGIBILITY CRITERIA

**GMERS intends to appoint category - I (As per Government of Gujarat. Finance Department GR dated 16.09.2019 read with 08.06.2020) Chartered Accountant Firm**

Sr. No.	Qualification Criteria	Specific Requirement	Evidence / Documents Required
1	<b>Bid E\MD</b>	<ul style="list-style-type: none"> <li>• Earnest Money Deposit (EMD) of <b>₹1,48,680/-</b> (being 3% of estimated value)</li> <li>• Technical bid shall be evaluated <b>only upon submission of EMD or valid exemption</b> as per Government rules</li> <li>• non-submission shall result in <b>rejection of bid ab initio</b></li> </ul>	<b>Demand Draft or valid MSEs Exemption Certificate</b>
2	<b>Financial Strength</b>	<b>Average income from Audit and Attestation assignments shall be more than ₹50 Lakhs during FY 2022-23, 2023-24 and 2024-25</b>	<b>CA Certificate along with IT Returns / Financial Statements, duly certified by an Independent Chartered Accountant (not the bidder) with UDIN</b>
3	<b>Experience (Firm Registration)</b>	<b>Firm must be registered with ICAI for minimum 15 years as on 01.01.2026</b>	<b>Copy of Firm Card issued by ICAI as on bid submission date Self-certified copies of relevant work orders</b>

Sr. No.	Qualification Criteria	Specific Requirement	Evidence / Documents Required
4	Human Resources with Firm	<p>Firm must have <b>minimum 5 full-time Chartered Accountants as partners/employees</b></p> <p>Out of these, <b>minimum 3 must be FCA (Fellow Chartered Accountant)</b></p> <p>All FCAs must have been continuously associated with the firm for minimum 5 years as on 01.01.2026</p> <p>Certificate from ICAI dated on or after 01.01.2026</p>	<p>Firm profile indicating details of partners, employed CAs and audit staff. Certificate from ICAI dated on or after 01.01.2026</p>
5	Office / Branch Office	<ul style="list-style-type: none"> <li>Registered Office must be in <b>Gujarat</b> .</li> </ul> <p>If Registered Office is outside Gujarat, firm must have <b>minimum 2 fully operational branch offices in Gujarat</b> for last 3 years and out of two branches one must be either in <b>Ahmedabad or Gandhinagar</b>.</p>	<p>Copy of ICAI registration showing <b>Registered Office and Branch Offices</b>, if any</p>
6	Assignment Undertaken	<p>Experience of conducting at least <b>two audits</b> (Internal / Pre / Concurrent / Statutory) of <b>Government entities</b> during last <b>five years</b> (FY 2020-21 to FY 2024-25)</p>	<p>Self-certified copies of <b>any two work orders</b> from <b>FY 2020-21 to FY 2024-25</b></p>
7	Sectoral Experience	<p>Conducted at least <b>two Statutory Audits/Pre Audit/Internal Audit</b> of <b>Government entities</b> engaged in <b>Education / Training / Health</b> sector during last <b>five years</b> (FY 2020-21 to FY 2024-25)</p>	<p>Self-certified copies of <b>any two work orders</b> from <b>FY 2020-21 to FY 2024-25</b></p>

<b>Sr. No.</b>	<b>Qualification Criteria</b>	<b>Specific Requirement</b>	<b>Evidence / Documents Required</b>
8	<b>Empanelment</b>	<ul style="list-style-type: none"> <li><b>Firm must be empanelled with C&amp;AG during the last three years</b></li> </ul>	C&AG empanelment certificates for last three years
9	<b>Disqualification</b>	<ul style="list-style-type: none"> <li><b>Firm or any partner must not be blacklisted or undergoing criminal proceedings by any Government / PSU / Government-controlled body</b></li> <li><b>Firm/partners must not be under any disciplinary proceedings by ICAI or NFRA</b></li> </ul>	Self-declaration in prescribed format (Annexure-7)
10	<b>Other Mandatory Documents</b>	<ul style="list-style-type: none"> <li><b>Name and contact details of Authorized / Key Person - Phone No. and Fax (if any) - Email Address</b></li> <li><b>PAN and GST details</b></li> </ul>	Relevant documentary proof

**Note:**

Eligibility criteria shall be evaluated **firm-wise** and shall be applicable irrespective of the Zone(s) quoted. Meeting eligibility criteria does **not automatically entitle the bidder to be awarded both Zones.**

## **6. EVALUATION CRITERIA**

### **6.1 Technical Evaluation**

Only firms meeting **ALL mandatory eligibility criteria** shall be evaluated on the following technical parameters:

Sr. No.	Criteria	Value (in Rs)/Parameters (Average)	Maximum Marks
1	Financial Strength (Income of the firm from Audit and Attestation of Assignments)	Up to Rs. 50 lakhs	Nil
		Between Rs. 50 Lakhs to Rs. 75 Lakhs	10
		More than Rs. 75 lakhs	20
		<b>Maximum Marks (A)</b>	<b>20</b>
2	Experience	Less than 15 Years	0
		Between 15 and 25 Years	10
		25 Years or more	20
		<b>Maximum Marks (B)</b>	<b>20</b>
3	Human Resource of Firm	5 CA	10
	(Including Partners)	More than 5 CA	20
		<b>Maximum Marks (C)</b>	<b>20</b>
4	Government Audit Experience (Internal Audit /pre-audit /concurrent Audit of any Government entity in last five years (i.e. Financial Year 2020-2021 to 2024-2025)	Up to 4 Clients for Internal Audit / pre-audit /concurrent	10
		More than 4 Client for Internal Audit/pre- audit /concurrent	20
		<b>Maximum Marks (D)</b>	<b>20</b>
5	Statutory Audits/Pre Audit/Internal Audit Experience (For Statutory Audit of a Government entity having objective of Education / Training / Health during last five years (i.e.	Up to 2 Client for Statutory Audit	10
		More than 2 Client for Statutory Audit	20

Sr. No.	Criteria	Value (in Rs)/Parameters (Average)	Maximum Marks
	Financial Year 2020-2021 to 2024-2025)		
		<b>Maximum Marks (E)</b>	<b>20</b>
<b>Total (A+B+C+D+E)</b>			<b>100</b>

## 6.2 Technical Qualification

- The bidders obtaining less than 70 marks shall be declared as disqualified in the technical evaluation
- Only technically qualified firms shall have financial bids opened

## 6.3 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) **zone-wise** among the technically qualified bidders shall be selected for award of contract for the respective Zone.
- GMERS intends to appoint separate firms for Zone-1 and Zone-2; accordingly, a firm qualified and/or selected for one zone shall not be eligible for consideration, qualification, or selection for the other zone.

## **7. TERMS & CONDITIONS**

### **7.1 General Terms**

1. Appointment orders shall be issued **zone-wise**, and the firm shall not have any claim over audit work of the other Zone unless separately awarded.
2. All Annexures mentioned hereinafter form integral part of this tender notice. Firm will have to perform the functions as per the scope of work and other terms and conditions

### **3. AMENDMENT OF BIDDING DOCUMENTS:**

- At any time prior to the deadline for submission of bids, Society, for any reason, whether at its own initiative or in response to the clarifications requested by prospective bidders may modify the bidding documents by amendment & Email to Bidder.
- All prospective bidders are requested to browse our website & any amendments / corrigendum / modification will be notified on our website only and such modification will be binding on them.
- To allow prospective bidders reasonable time to take the amendment in to account in preparing their bids, Society, at its discretion, may extend the deadline for the submission of bids.

### **4. LANGUAGE OF BID:**

The Bid prepared by the Bidder, as well as all correspondence and documents relating to the Bid exchanged by the Bidder and shall be in English. Supporting documents and printed literature furnished by the bidder may be in another language provided they are accompanied by an appropriate translation of the relevant pages in English. For purposes of interpretation of the bid, the translation shall govern.

### **5. 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 GMERS 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.
- GMERS 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).

## **6. 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.

## **7. MODIFICATION AND WITHDRAWAL OF BID:**

- No Bid may be modified subsequent to the deadline for submission of bids.
- No Bid may be withdrawn in the interval between the deadline for submission of bids and the expiration of the period of Bid validity specified by the Bidder on the bid letter form. Withdrawal of a Bid during this interval may result in the bidder's forfeiture of its Bid security

## **8. CONTACTING GMERS:**

- Bidder shall not approach GMERS officers outside of office hours and/ or outside GMERS office premises, from the time of the Bid opening to the time the audit assignment is awarded.
- Any effort by a bidder to influence GMERS officers in the decisions on Bid evaluation, bid comparison or contract award may result in rejection of the Bidder's offer. If the Bidder wishes to bring additional information to the notice of the GOG, it should do so in writing.

## **9. REJECTION OF BIDS:**

- GMERS 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.
10. 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.
11. Appointment order will be issued to the qualified firms of Chartered Accountants having quoted L1 price in Financial Bid of technically qualified bidder.
12. The appointment will be for a period of three years from FY 2026-27 in case of pre audit and from FY 2025-26 in case of internal audit.
13. The Whole Process of the Tendering can be cancelled / modified/ redefined/ Altered by GMERS without giving any Prior notice or reason.
14. 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.
15. EMD of bidders who are not selected for contract will be returned without Interest. If the Bidder is selected for appointment, then the EMD will be kept as Security Deposit.
16. Any influence of any type may disqualify the bidder C.A. firm and the bid will be rejected outright
17. For carrying out the said assignments, Fees will be paid on submission of bill and fulfilment of relevant terms & conditions mentioned in the appointment order. Applicable Tax will be admissible as per applicable rate from time to time.

18. Internal Audit cum Pre Audit Team shall invariably be headed by Chartered Accountant having specialized knowledge and experience of the Internal cum Pre Audit of Government undertakings. Further, Team must consist of sufficient qualified Audit Assistants.
19. Jurisdiction will be Gandhinagar only.
20. In case the firm fails to perform the assignment satisfactorily, **GMERS reserves the right to terminate the assignment at any time by giving 15 (fifteen) days' advance notice.** GMERS further reserves the right to **assign the incomplete or balance work to any other Chartered Accountant firm selected from among the bidders qualified in the same zone or any other zone**, as may be considered appropriate by the Competent Authority. **Proportionate fees for the work actually completed shall be paid**, as decided by the Authority.
21. As per ICAI guidelines (having regard to independence), the Internal Audit Firm, Pre-audit Firm and Financial / Accounting Consultant Firm appointed by GMERS during the Financial Years 2021-22 to 2025-26 is not eligible to participate in this tender process.
22. The financial bids of technically qualified bidders only will be opened before the Competent Authority of GMERS.
23. **Conflict of Interest:** The firm must declare any conflict of interest with GMERS or its affiliates.
24. **Confidentiality:** All proprietary and confidential information relating to GMERS shall remain strictly confidential. Information shall not be disclosed to third parties without prior written consent of CEO, GMERS.
25. **Non-Assignment:** The firm shall NOT sub-assign audit work to any other firm or agency.
26. **Representation:** Firm representatives shall carry letter of introduction signed by senior partner during audit visits.
27. **Duty to Attend:** Internal auditors must remain available for review meetings and presentations as called.
28. **Document Preservation:** All reports and documents shall be submitted to GMERS upon completion or expiration of contract. Firm may retain a copy but shall not use for external purposes without written consent.

29. **Knowledge Protection:** All confidential and proprietary knowledge acquired during execution shall remain strictly confidential in perpetuity.
30. The pre-audit shall also be required to be carried out on the e-Sarkar portal or any other electronic platform of the State Government, from time to time, as per the requirements of GMERS.
31. **Joint Venture / Consortium:** - Participation through Joint Venture, Consortium, or any similar arrangement of Chartered Accountant firms **shall not be permitted** to participate in this tendering process.
32. **Extension of Contract Period:** The engagement of the CA Firm shall be extendable for a further period of one or two years, based on satisfactory performance and successful completion of assigned work, with the approval of the competent authority of the GMERS.
33. **Rejection of abnormally Low Bids:** GMERS Authority shall be empowered to examine and reject any bid where the quoted price is **unrealistically low or below a reasonable percentage**, as determined by the Competent Authority of GMERS, if such bid is considered non-viable for satisfactory execution of the assignment.

## 7.2 Audit Execution Terms

1. **Audit Presence:** Firm shall maintain adequate presence at all audit locations through qualified CAs.
2. **Record Maintenance:** Attendance register shall be maintained at GMERS. Auditors shall sign in during each visit.
3. **Serious Irregularities:** Any serious financial or unauthorized violation shall be reported immediately to CEO GMERS in confidential letter with supporting documents.
4. **Standards Compliance:** Audit shall be conducted in accordance with Standards of Internal Audit Practice and applicable Government guidelines.
5. **Quality Assurance:** Firm shall implement quality control measures ensuring accuracy and completeness of audit work.
6. **Communication:** Regular communication with GMERS management regarding significant findings and corrective actions required.

### **7.3 Performance & Accountability**

1. **Gross Negligence:** If any auditor or firm is found guilty of gross negligence or fault, GMERS reserves right to:
  - Deduct or withhold audit fees
  - Remove from current assignment
  - Bar from future assignments
  - Take any other appropriate action
2. **Employee Requirements:** If a CA is employed, he/she must be associated with firm for minimum 1 year.
3. **Performance Evaluation:** GMERS shall periodically evaluate firm performance and compliance with standards.
4. **Corrective Actions:** Firm must take corrective action on audit observations in subsequent periods.

### **7.4 Security & Guarantee**

**Bank Guarantee:** Firm selected for assignment shall submit Bank Guarantee to extent of **5% of total assignment value** valid for contract period plus 6 months after completion.

**Purpose:** To ensure compliance with terms and conditions and satisfactory completion of work.

## **8. PAYMENT TERMS & PENALTIES**

### **8.1 Payment Structure**

**Audit fees and payments shall be processed zone-wise, based on the Zone(s) awarded and corresponding scope of work.**

### **8.2 Invoice & GST**

- GST shall be paid at applicable rate as on date of invoice
- All audit fees are inclusive of all expenses and charges except GST

### **8.3 Penalty & Deductions**

#### **Delayed Report Submission Penalty:**

- **Penalty: 10% of approved half yearly audit fee for each month of delay**
- This penalty shall be deducted from payment due

#### **Non-Performance Penalty:**

- Non-submission of audit report within stipulated timeline
- Non-achievement of 100% audit scope as per work order
- Repeated irregularities or quality issues

#### **Gross Negligence:**

- Full withholding of payments
- Recovery of losses caused by negligence
- Termination of contract

### **8.4 Payment Conditions**

- Payment shall be made **only upon** fulfilment of report submission conditions
- Audit fee payment shall commence only after:
  - a. Complete audit fieldwork is conducted
  - b. Comprehensive audit report is submitted
  - c. Major findings are discussed with concerned Dean/Medical Superintendent
  - d. Certificate of discussion is attached with report

### **9. TENDER SCHEDULE & IMPORTANT DATES**

Particulars	Date(Tentative)
RFP Download Start Date	
Pre-Proposal Meeting (Pre-bid)	
Last Date of Technical Bid Submission	
Technical Bid Opening Date	

Financial Bid Submission Deadline (Online GEM)	
Financial Bid Opening Date	
Contract Award Notification	
Audit Period Commencement for pre Audit	01 April 2026
Audit Period Completion for pre Audit	31 March 2029
Audit Period Commencement for Internal Audit	01 April 2025
Audit Period Completion for Internal Audit	31 March 2028

## Submission Instructions

### Technical Bid (Physical Submission):

- Address: Chief Executive Officer, GMERS, N.H.M. Building, 6th Floor, Civil Hospital Campus, Gandhinagar – 382016
- Mode: Speed Post/Registered AD
- Format: Sealed cover superscripted "Proposal for Pre-Audit cum Internal Audit Services of GMERS for Pre-Audit from F.Y.2026-27 TO F.Y.2028-29 and Internal Audit from F.Y.2025-26 TO F.Y.2027-28 "
- Enclosures: Tender process fee (Rs. 2,500), EMD (Rs. 1,48,680/- zone wise), supporting documents, Annexure-1

### Financial Bid (Online Submission):

- Platform: GEM Portal ([GeM.gov.in](http://GeM.gov.in))
- Format: Online only
- Timeline: Fees shall be quoted **separately for Zone-1 and Zone-2**; GST payable separately
- Bidders quoting for both Zones shall submit **zone-wise breakup**

## 10. DOCUMENTS REQUIRED WITH TECHNICAL BID

Firm must submit supporting documents for each eligibility criterion:

Criterion	Supporting Documents
Firm Name & Registration	Certificate from ICAI (dated on or after 01.01.2026)
Firm Establishment	ICAI Certificate showing 15+ years existence as on 01.01.2026
Office Location in Gujarat	ICAI Certificate, registration documents, proof of 1-year operation
Professional Income	Audited Accounts, Tax Audit Reports for FY 2022-23, 2023-24, 2024-25
Team Composition (5 CAs, 3 FCA)	ICAI Certificate showing partners with FCA status, continuous association proof
C&AG Empanelment	Latest C&AG empanelment certificate (last 3 years)
RBI Category I Empanelment	RBI empanelment certificate as Category I (last 3 years)
Listed Company Audit Experience	Certificate from company with satisfactory performance attestation
Government Entity Audit (50+ Cr)	Certificate with proof of satisfactory audit performance
GST Registration	GST registration certificate, GSTR-1 & GSTR-3B (last 6 months)
Peer Review Certificate	Valid Peer Review Certificate from ICAI
Disciplinary History	Notarized self-declaration on stamp paper
Partnership Deed	Certified copy of latest partnership deed
PAN & IT Returns	Copy of PAN card, latest IT returns of firm
Bank Details	Copy of cancelled cheque/bank statement
Audit Methodology	Detailed audit plan, methodology, resource allocation, quality measures

## 11. AUDIT ASSIGNMENT DETAILS

### 11.1 Assignment Period

#### Audit Assignment:

- **Pre-Audit Period:** 01 April 2026 to 31 March 2029 (Daily basis)
- **Internal Audit Periods:** 01 April 2025 to 31 March 2028 (Half yearly basis: 1<sup>st</sup> half period April to September and 2<sup>nd</sup> half period October to March)

### 11.2 Audit Locations

#### Total 28 Locations across 8 districts:

Zone-1		
1	Gandhinagar	Head Office
2	Gandhinagar	College
3	Gandhinagar	Hospital
4	Vadnaagr	College
5	Vadnaagr	Hospital
6	Himatnagar	College
7	Himatnagar	Hospital
8	Patan- Dharpur	College
9	Patan- Dharpur	Hospital
10	Patan- Dharpur	Hospital
11	Morbi	College
12	Morbi	Hospital
13	Porbandar	College
14	Porbandar	Hospital

Zone-2		
1	Vadodara-Gotri	College
2	Vadodara-Gotri	Hospital
3	Junagadh	College
4	Junagadh	Hospital
5	Valsad	College
6	Valsad	Hospital
7	Ahmedabad-Sola	College
8	Ahmedabad-Sola	Hospital
9	Navsari	College
10	Navsari	Hospital
11	Rajpipla	College
12	Rajpipla	Hospital
13	Godhra	College
14	Godhra	Hospital

### ANNEXURE-1: TECHNICAL OFFER

#### (To be printed on firm letterhead)

#### GENERAL INFORMATION

1. **Name of Firm:** \_\_\_\_\_
2. **Year of Establishment:** \_\_\_\_\_
3. **Firm Registration No. with ICAI:** \_\_\_\_\_
4. **Constitution:**  Partnership  LLP  Company

**5. Head Office Address:**

- Address: \_\_\_\_\_
- City: \_\_\_\_\_ State: \_\_\_\_\_ PIN: \_\_\_\_\_
- Phone: \_\_\_\_\_ Email: \_\_\_\_\_
- Years at current location: \_\_\_\_\_

**6. Branch Offices in Gujarat (if any):**

- Office 1: \_\_\_\_\_
- Office 2: \_\_\_\_\_
- Office 3: \_\_\_\_\_

**PARTNER DETAILS**

Sr.	Name	ACA/FCA	ICAI Mem. No.	Year of FCA	Association with Firm	Experience (Years)
1						
2						
3						
4						
5						
6						

**STAFF COMPOSITION**

Category	Number	Qualifications
Chartered Accountants (Partners)		
Chartered Accountants (Employees)		
Audit Staff (Semi-qualified)		
Article Staff		
Administrative Staff		

<b>Total</b>		
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## AUDIT EXPERIENCE

**Government Organizations / PSUs with Turnover > Rs. 50 Crores (Last 3 Years):**

Sr.	Organization Name	Location	Audit Period	Type of Audit	Performance
1					
2					
3					
4					
5					

## AUDIT METHODOLOGY & APPROACH

### 1. Audit Planning & Strategy

- Approach to understanding GMERS operations and internal control environment
- Risk assessment methodology for identifying high-risk areas
- Sampling techniques for transaction verification
- Resource allocation plan for 28 locations

### 2. Pre-Audit Approach

- Bill verification process and documentation review
- Deduction verification and GST/TDS compliance checking
- Frequency of location visits and coverage plan
- Technology/software tools for audit documentation

### 3. Internal Audit Approach

- Half-yearly audit planning and scheduling
- Audit scope determination and area prioritization

- Physical verification and bank reconciliation procedures
- Reporting and follow-up mechanisms

#### **4. Quality Assurance**

- Quality control measures and review procedures
- Competence assessment for audit team members
- Documentation standards and retention policies
- Continuous monitoring and improvement processes

#### **5. Communication & Reporting**

- Regular communication with GMERS management
- Reporting timelines and escalation procedures
- Report format and presentation approach
- Follow-up on observations and corrective actions

### **RESOURCE PLAN**

#### **Proposed Audit Team for Pre-Audit from F.Y.2026-27 TO F.Y.2028-29 and Internal Audit From F.Y.2025-26 TO F.Y.2027-28:**

Location	CA Required	Supporting Staff	Total
Each Location	1 FCA minimum	2-3	3-4
Headquarters	1 Engagement Partner	2 Seniors	3
<b>Total Team Size</b>			<b>[Specify]</b>

### **DECLARATION**

I/We declare that:

1. All information provided is true and correct to the best of my/our knowledge
2. The firm meets all mandatory eligibility criteria as on 01.01.2026
3. The firm has not been blacklisted by any authority
4. No disciplinary action is pending against the firm or its partners
5. The firm shall comply with all terms and conditions of the tender

**Date:** \_\_\_\_\_

**Firm Name:** \_\_\_\_\_

**Authorized Signature:** \_\_\_\_\_

**Partner Name:** \_\_\_\_\_

**Firm Seal:** \_\_\_\_\_

## **ANNEXURE-2: FINANCIAL PROPOSAL**

**(To be submitted on GEM Portal only)**

### **AUDIT FEE QUOTATION**

**Organization:** Gujarat Medical Education and Research Society

**Audit Period:** Pre-Audit From F.Y.2026-27 TO F.Y.2028-29 and Internal Audit from F.Y.2025-26 TO F.Y.2027-28

**Locations:** 28 (13 Medical Colleges, 14 Hospitals, 1 Head Office)

## QUOTE BREAKUP

Sr. No.	Zone	Service Description	Period	Audit Fee (Rs. Excluding GST)
1	Zone-1	Internal cum Pre-Audit Services	Per annum	
<b>Total - Zone-1</b>				
2	Zone-2	Internal cum Pre-Audit Services	Per annum	
<b>Total - Zone-2</b>				

## IMPORTANT NOTES

- Inclusive Charges:** All quoted fees are inclusive of:
  - Audit staff salaries and travel
  - Accommodation and local travel
  - Documentation and report preparation
  - All audit-related expenses
  - Meetings and presentations
- GST:** GST at applicable rate shall be payable separately
- Validity:** Price quote remains valid for 90 days from bid submission date
- Payment Terms:** 80% on report submission, 20% after 6-8 weeks

## TERMS OF PAYMENT

Payment Stage	Trigger	Amount
1st half	After 1 <sup>st</sup> half audit completion and report submission	40% × Annual Fee

	After 6-8 weeks	10% × Annual Fee
2nd half	After 2 <sup>nd</sup> half audit completion and report submission	40% × Annual Fee
	After 6-8 weeks	10% × Annual Fee

## ANNEXURE-3: INTERNAL AUDIT REPORT FORMAT

### COMPREHENSIVE INTERNAL AUDIT REPORT

(Half-Yearly Audit Report: [Period])

**Organization:** Gujarat Medical Education and Research Society (GMERS)

**Audit Period:** [Start Date] to [End Date]

**Report Prepared By:** [Firm Name]

**Report Date:** [Date of Report]

**Locations Audited:** [List all locations]

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## 1. EXECUTIVE SUMMARY

### 1.1 Audit Overview

- Brief description of audit scope and objectives
- Number of locations audited and coverage percentage
- Audit team composition and audit hours invested
- Key audit methodologies applied

### 1.2 Critical Findings Summary

- Number and nature of critical findings identified
- Financial impact of issues identified
- Immediate actions required

- Follow-up on previous period recommendations (Status: Implemented/Pending)

### 1.3 Overall Assessment

- Overall risk rating:  Low  Medium  High
- Internal control adequacy rating:  Adequate  Partially Adequate  Inadequate
- Compliance status with policies and procedures
- Key areas of improvement identified

## 2. AUDIT SCOPE & METHODOLOGY

### 2.1 Audit Coverage

Component	Coverage
Number of locations visited	
Number of transaction samples tested	
Bank accounts reconciled	
Financial records reviewed	
Policies and procedures assessed	

### 2.2 Audit Standards

- Conducted in accordance with Standards of Internal Audit Practice (ICAI)
- Followed Government of India accounting guidelines
- Complied with Government of Gujarat financial rules
- Applied risk-based audit approach

### 2.3 Audit Approach

- Risk assessment at organization and location level
- Sampling methodology for large transaction volumes
- Physical verification of assets and inventory

- Document examination and reconciliation procedures
- Analytical procedures for reasonableness testing
- Follow-up interviews with management and staff

### 3. DETAILED AUDIT FINDINGS

#### 3.1 CASH MANAGEMENT

##### **Finding 1.1: Cash Book Maintenance**

Item	Observation	Risk Level
Opening Balance Carry Forward	[Compliant/Non-compliant]	
Daily Reconciliation	[Status]	
Segregation of Duties	[Status]	
Authority Approvals	[Status]	

**Observation:** [Describe findings]

**Risk:** [Impact on operations]

**Recommendation:** [Specific action required]

**Management Response:** [Response to finding]

**Status:**  Implemented  Pending  Partially Implemented

##### **Finding 1.2: Bank Reconciliation**

- Monthly reconciliation status
- Outstanding items and their aging
- Reconciliation accuracy and timeliness
- Bank account segregation

**Observation:** [Details]

**Recommendation:** [Required action]

### **Finding 1.3: Cash Verification & Security**

- Frequency of physical cash verification
- Last verification date and balance verified
- Surplus/shortage analysis
- Security arrangements and cash custody

**Observation:** [Describe]

**Recommendation:** [Required action]

## **3.2 RECEIPT & PAYMENT ACCOUNTING**

### **Finding 2.1: Revenue Recognition & Collection**

Revenue Type	Amount (Rs.)	Verification Status	Findings
Student Fees			
Patients' Collection			
Other Income			

**Observation:** [Findings on revenue collection procedures]

**Recommendation:** [Improvements needed]

### **Finding 2.2: Expenditure Verification**

- Verification of expense vouchers and supporting documents
- Authorization as per delegation of power
- Compliance with budget allocations
- Expenditure against norms and standards

**Observation:** [Details of expenditure findings]

**Recommendation:** [Actions required]

## **3.3 TRANSACTION PROCESSING & STATUTORY COMPLIANCE**

### **Finding 3.1: Tax Deductions (TDS/GST)**

Tax Type	Amount	Deduction Rate	Compliance
TDS - Salary			
TDS - Payments			
GST TDS			

**Observation:** [TDS deduction and remittance status]

**Recommendation:** [Compliance improvements]

---

### **Finding 3.2: Statutory Dues**

Statutory Requirement	Amount	Status	Due Date	Payment Date	Delay
Professional Tax					
Labor Cess					
ESIC Contribution					
PF Contribution					

**Observation:** [Compliance status]

**Recommendation:** [Required actions]

## **3.4 ADVANCES & IMPREST MANAGEMENT**

### **Finding 4.1: Staff Advances Outstanding**

Advance Type	Outstanding Amount	Duration Outstanding	Recommendation

Temporary Advance			
Medical Advance			
Festival Advance			

**Observation:** [Status of outstanding advances]

**Recommendation:** [Recovery and control measures]

#### **Finding 4.2: Advance Accountability**

- Advances outstanding more than 3 months
- Advances without supporting documentation
- Advances pending adjustment

**Observation:** [Details]

**Recommendation:** [Actions needed]

### **3.5 FIXED ASSETS & INVENTORY MANAGEMENT**

#### **Finding 5.1: Fixed Assets Register**

- Completeness of asset records
- Depreciation calculation accuracy
- Physical verification status
- Disposal and scrap procedures

**Observation:** [Asset management findings]

**Recommendation:** [Improvements needed]

#### **Finding 5.2: Inventory Management**

Item Type	Quantity	Value	Physical Verification	Variance

Medical Equipment				
Consumables				
Office Supplies				

**Observation:** [Inventory management observations]

**Recommendation:** [Control improvements]

### **3.6 PROCUREMENT & TENDER COMPLIANCE**

#### **Finding 6.1: Tender Process Compliance**

- Tenders invited during period: [Number]
- Compliance with e-tendering requirements
- Approvals obtained from competent authority
- Tender evaluation and award procedures

**Observation:** [Tender compliance findings]

**Recommendation:** [Required improvements]

#### **Finding 6.2: Vendor Management**

- Vendor performance evaluation
- Payment to vendors against contracts
- Outstanding vendor dues
- Vendor quality issues, if any

**Observation:** [Vendor management observations]

**Recommendation:** [Actions required]

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### **3.7 COMPLIANCE WITH GOVERNMENT GUIDELINES**

#### **Finding 7.1: Financial Rule Compliance**

Guideline	Compliance	Observation
-----------	------------	-------------

GFR 2017	Yes/No	
Treasury Rules	Yes/No	
Government Circulars	Yes/No	
Grant Guidelines	Yes/No	

**Observation:** [Compliance status]

**Recommendation:** [Required conformance]

### **Finding 7.2: Scheme-Specific Compliance**

For Government of India / Government of Gujarat funded schemes:

- Scheme name: \_\_\_\_\_
- Fund received: Rs. \_\_\_\_\_
- Fund utilization: Rs. \_\_\_\_\_
- Outstanding fund: Rs. \_\_\_\_\_
- Compliance with scheme guidelines

**Observation:** [Scheme compliance findings]

**Recommendation:** [Corrective actions]

### **3.8 SPECIAL AREAS OF REVIEW**

#### **Finding 8.1: Vehicles & Fuel Management**

- Number of vehicles: [Count]
- Fuel consumption and cost per km
- Vehicle utilization assessment
- Maintenance and repair expenses

**Observation:** [Vehicle management findings]

**Recommendation:** [Improvements needed]

## **Finding 8.2: Fund Investments & Deposits**

- Term deposits outstanding
- Interest earned and deductions
- Security deposits held
- Contingent liabilities

**Observation:** [Investment management findings]

**Recommendation:** [Actions required]

## **Finding 8.3: Legal & Dispute Status**

- Outstanding legal cases: [Number]
- Contingent liability quantification
- Arbitration proceedings status
- Insurance coverage adequacy

**Observation:** [Legal matters review]

**Recommendation:** [Actions needed]

## **Finding 8.4: Pending Audit Paras**

- Last CAG audit conducted up to: [Period]
- Outstanding paras: [Count]
- Compliance status of paras
- Paras requiring escalation

**Observation:** [Status of CAG paras]

**Recommendation:** [Closure actions]

## **4. CLASSIFICATION OF FINDINGS**

**Critical Findings** (Require immediate action):

- Finding 1: \_\_\_\_\_

- Finding 2: \_\_\_\_\_

**Major Findings (Significant control weaknesses):**

- Finding 1: \_\_\_\_\_
- Finding 2: \_\_\_\_\_

**Minor Findings (Operational improvements):**

- Finding 1: \_\_\_\_\_
  - Finding 2: \_\_\_\_\_
- 

**5. SUMMARY OF AUDIT FINDINGS BY LOCATION**

Location	Findings	Critical	Major	Minor	Overall Rating
[Location 1]	[Count]				
[Location 2]	[Count]				
[Location 3]	[Count]				

**6. FOLLOW-UP ON PREVIOUS PERIOD RECOMMENDATIONS**

**Prior Period Critical Findings Status:**

Finding	Previous Status	Current Status	Comments

**Implementation Rate:** [Percentage]%

**Barriers to Implementation:** [List any obstacles]

**Escalation Items:** [Findings not yet resolved]

**7. PROCESS IMPROVEMENT RECOMMENDATIONS**

**A. Financial Management**

1. [Recommendation 1]
2. [Recommendation 2]

## **C. Operational Efficiency**

1. [Recommendation 1]
2. [Recommendation 2]

## **C. Compliance & Risk Management**

1. [Recommendation 1]
2. [Recommendation 2]

## **D. Technology & Systems**

1. [Recommendation 1]
2. [Recommendation 2]

## **8. AUDIT STATISTICS**

Metric	Value
Audit Days	
Audit Hours	
Locations Visited	
Transactions Tested	
Documents Reviewed	
Interviews Conducted	

## **9. MANAGEMENT REPRESENTATIONS**

**As of [Report Date], management has represented to the auditors that:**

1. All financial records and transactions have been accurately recorded
2. All known liabilities have been accounted for
3. Corrective actions have been/will be taken on prior audit recommendations
4. No material misstatements or fraud has occurred

5. All required disclosures have been made

## **10. AUDIT CERTIFICATION**

**I/We certify that:**

1. This audit has been conducted in accordance with Standards of Internal Audit Practice
2. The findings are based on sufficient and appropriate audit evidence
3. All major transactions have been verified with supporting documentation
4. The recommendations are based on sound audit principles and practical considerations
5. Due professional care has been exercised in conducting this audit

## **SIGNATURES**

**Audit Team Members:**

Name	Designation	Signature	Date
[CA Name]	Engagement Partner		
[Senior CA Name]	Senior Auditor		
[Staff Name]	Auditor		

**On behalf of [Firm Name]**

**Partner Name:** \_\_\_\_\_

**Partner Signature:** \_\_\_\_\_

**Firm Seal:** \_\_\_\_\_

**Report Date:** \_\_\_\_\_

## **COPIES DISTRIBUTION**

1. Chief Executive Officer, GMERS
2. Deputy Chief Executive Officer, GMERS
3. Deputy Director (Finance), GMERS
4. Concerned Dean/Medical Superintendent (Location Copy)
5. Accounts In-charge (Location Copy)
6. Audit File (Firm Retained Copy)

#### **ANNEXURE-4: LIST OF AUDIT LOCATIONS/UNITS (Zone-1 & Zone 2)**

#### **GMERS Institutions - PRE-AUDIT FROM F.Y.2026-27 TO F.Y.2028-29 AND INTERNAL AUDIT FROM F.Y.2025-26 TO F.Y.2027-28 Audit Coverage**

Zone-1		
1	Gandhinagar	Head Office
2	Gandhinagar	College
3	Gandhinagar	Hospital
4	Vadnaagr	College
5	Vadnaagr	Hospital
6	Himatnagar	College
7	Himatnagar	Hospital
8	Patan- Dharpur	College
9	Patan- Dharpur	Hospital
10	Patan- Dharpur	Hospital
11	Morbi	College
12	Morbi	Hospital
13	Porbandar	College
14	Porbandar	Hospital

Zone-2		
1	Vadodara-Gotri	College
2	Vadodara-Gotri	Hospital
3	Junagadh	College
4	Junagadh	Hospital
5	Valsad	College
6	Valsad	Hospital
7	Ahmedabad-Sola	College
8	Ahmedabad-Sola	Hospital
9	Navsari	College
10	Navsari	Hospital
11	Rajpipla	College
12	Rajpipla	Hospital
13	Godhra	College
14	Godhra	Hospital

**Total Audit Locations: 28 (13 Medical Colleges, 14 Hospitals, 1 Head Office)**

#### **GENERAL NOTES & DISCLAIMERS**

1. **Tender Validity:** This tender document is valid as issued. GMERS reserves the right to modify any clause without prior notice.
2. **Accuracy of Information:** While care has been taken in preparation of this document, GMERS does not warrant accuracy of all information. Bidders must conduct their own due diligence.

3. **Right to Reject:** GMERS reserves the right to reject any or all bids without assigning reasons.
4. **Right to Modify Scope:** GMERS reserves the right to modify audit scope, add new locations, or change audit frequency as per organizational requirements.
5. **Dispute Resolution:** Any disputes shall be resolved as per applicable Government of Gujarat rules and the jurisdiction of courts in Gandhinagar shall be applicable.
6. **Zone-wise Right of Award:** GMERS reserves the absolute right to award one or both Zones to one or more bidders, without assigning any reason.
7. **Force Majeure:** Neither party shall be liable for non-performance due to force majeure events beyond reasonable control.
8. **Confidentiality:** All tender documents and information provided are confidential and shall not be disclosed to third parties.

**9. Contact Information:**

- Chief Executive Officer, GMERS
- Email: [admin.gmers@gmail.com](mailto:admin.gmers@gmail.com)
- Phone: 079-23220220
- Address: N.H.M. Building, 6th Floor, Civil Hospital Campus, Gandhinagar – 382016

**Date:** [To be filled]

**Place:** Gandhinagar

**Authority:** Chief Executive Officer

**Organization:** Gujarat Medical Education and Research Society

**Official Seal:** [To be affixed]

*This tender document is issued under the authority of the Chief Executive Officer, GMERS, and supersedes all previous tender documents for audit services.*