

बिड दस्तावेज़ / Bid Document

| बिड विवरण / Bid Details | |
|--|--|
| बिड बंद होने की तारीख/समय / Bid End Date/Time | 27-03-2026 18:00:00 |
| बिड खुलने की तारीख/समय / Bid Opening Date/Time | 27-03-2026 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 | Labour And Employment Department Gujarat |
| संगठन का नाम / Organisation Name | N/a |
| कार्यालय का नाम / Office Name | Gujarat Skill Development Mission Gandhinagar |
| वस्तु श्रेणी / Item Category | Financial Audit Services - As per Tender; CA Firm, CAG Empaneled Audit or CA Firm |
| अनुबंध अवधि / Contract Period | 3 Year(s) |
| बिडर का न्यूनतम औसत वार्षिक टर्नओवर (3 वर्षों का) / Minimum Average Annual Turnover of the bidder (For 3 Years) | 3 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 |
| 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 | 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 |

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 | 3 |
| दिनों की संख्या, जिनके लिए बिड लगाने की समय-सीमा बढ़ाई जाएगी। / Number of days for which Bid would be auto-extended | 3 |
| ऑटो एक्सटेंशन अधिकतम कितनी बार किया जाना है। / Number of Auto Extension count | 1 |
| बिड से रिवर्स नीलामी सक्रिय किया/ Bid to RA enabled | No |
| बिड का प्रकार/ Type of Bid | Two Packet Bid |
| तकनीकी मूल्यांकन के दौरान तकनीकी स्पष्टीकरण हेतु अनुमत समय / Time allowed for Technical Clarifications during technical evaluation | 2 Days |
| अनुमानित बिड मूल्य / Estimated Bid Value | 106000 |
| 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 |
|-------------------|----|

ईपीबीजी विवरण /ePBG Detail

| | |
|-------------------|----|
| आवश्यकता/Required | No |
|-------------------|----|

बोली विभाजन लागू नहीं किया गया/ Bid splitting not applied.

एमआईआई अनुपालन/MII Compliance

| | |
|-------------------------------|-----|
| एमआईआई अनुपालन/MII Compliance | Yes |
|-------------------------------|-----|

1. If the bidder is a DPIIT registered Startup, the bidder shall be relaxed from the the eligibility criteria of "Experience Criteria" as defined above subject to their 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): Purchase preference will be given to MSEs as defined in Public Procurement Policy for Micro and Small Enterprises (MSEs) Order, 2012 dated 23.03.2012 issued by Ministry of Micro, Small and Medium Enterprises and its subsequent Orders/Notifications issued by concerned Ministry. 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+ % 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. The buyers are advised to refer to the [OM No.1 4 2021 PPD dated 18.05.2023](#) for compliance of Concurrent application of Public Procurement Policy for Micro and Small Enterprises Order, 2012 and Public Procurement (Preference to Make in India) Order, 2017.
6. 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.
7. 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.

अतिरिक्त योग्यता /आवश्यक डेटा/Additional Qualification/Data Required

This Bid is based on Quality & Cost Based Selection (QCBS) . The technical qualification parameters are :-

| Parameter Name | Max Marks | Cutoff Marks | Qualification Methodology Document |
|-----------------------------|-----------|--------------|------------------------------------|
| As per uploaded methodology | 100 | 70 | View File |

Total Minimum Qualifying Marks for Technical Score: 70

QCBS Weightage(Technical:Financial):30:70

Presentation Venue:Gujarat Skill Development Mission, Dr. Jivraj Mehta Bhavan, Block 2, 3rd Floor, Gandhinagar

Pre Bid Detail(s)

| | |
|--|---|
| मूल्य भिन्नता खंड दस्तावेज़/Pre-Bid Date and Time | प्री-बिड स्थान/Pre-Bid Venue |
| 13-03-2026 13:00:00 | Gujarat Skill Development Mission, Dr. Jivraj Mehta Bhavan, Block 2, 3rd Floor, Gandhinagar |

Financial Audit Services - As Per Tender; CA Firm, CAG Empaneled Audit Or CA Firm (1)**तकनीकी विशिष्टियाँ /Technical Specifications**

| विवरण/ Specification | मूल्य/ Values |
|---|--|
| कोर / Core | |
| Scope of Work | As per Tender |
| Type of Financial Audit Partner | CA Firm , CAG Empaneled Audit or CA Firm |
| Type of Financial Audit | Statutory Audit |
| Category of Work under Financial Audit | Audit of financial statements , Reliability of financial reporting , Compliance with law & regulations , Compliance with contracts , Review system & processes , Treasury operations , Bank Transactions |
| Type of Industries/Functions | Fixed assets, depreciation and amortisation , Operational & Administrative , Receivables , Payables , Cash and Bank Balance |
| Frequency of Progress Report | Yearly |
| MIS Reporting for Financial Audit support | Yes |
| Frequency of MIS reporting | Yearly |
| 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

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 | Shah Shreyans Nareshkumar | 382010,GUJARAT SKILL DEVELOPMENT MISSION, BLOCK NO.2, THIRD FLOOR, DR. JIVARAJ MEHTA BHAVAN, OLD SACHIVALAY, GANDHINAGAR | Project / Lumpsum Based | <ul style="list-style-type: none">Number of Months for which Post Audit Support is required : 30 |

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

- The Seller shall not assign the Contract in whole or part without obtaining the prior written consent of buyer.
- The Seller shall not sub-contract the Contract in whole or part to any entity without obtaining the prior written consent of buyer.
- The Seller shall, notwithstanding the consent and assignment/sub-contract, remain jointly and severally liable and responsible to buyer together with the assignee/ sub-contractor, for and in respect of the due performance of the Contract and the Sellers obligations there under.

3. 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. 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.

5. 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.

6. Buyer Added Bid Specific ATC

Buyer Added text based ATC clauses

1.The Bidder has to upload documents , Annexure duly signed and stamp with necessary details and submit documents in relevant window on GeM .

2 .The Startup Unit must have to upload valid DPIIT (Department for promotion of industry and internal trad Certificate for exemption of year of experience and turnover criteria. The Startup unit must have to upload MSE Udyog aadhar, NSIC/CSPO registration certificate along with startup certificate as per Industries and Mines Department, Gujarat. G.R. Dtd.30/04/2018 (khrd-102018-UOR-1-ch) and Gujarat state procurement policy 2024.

3 CA Firm should have an office in Gandhinagar or Ahmedabad.

7. **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. 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.

16. 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 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---

Request for Proposal

FOR

**“Appointment of Chartered Accountancy Firm for
Statutory Audit Services
of
“Gujarat Skill Development Mission”
(Gujarat Skill Development Society)**

Issued on:



Gujarat Skill Development Mission

Dr. Jivraj Mehta Bhavan, Block 2, 3rd Floor, Gandhinagar – 382010, Gujarat, India

Email: ad-gsdm-gnr@gujarat.gov.in ; to3-gsdm-gnr@gujarat.gov.in

About Gujarat Skill Development Mission (GSDM)

Gujarat Skill Development Mission (GSDM) came into existence in Feb 2009, under chairmanship of Hon'ble Chief Minister engaged in value addition and streamlining skill development activities in the state with an objective to create an overarching integrated framework for actions pertaining to skill development and to act as an apex body for monitoring, co-ordination and convergence related to skill development activities in Gujarat.

- Director, Skill development acts as Ex-Officio Mission Director of GSDM.
- It aims for Convergence, Co-ordination & Monitoring of all Skilling initiatives in the state.
- Creates strong collaborative linkages with the industry and other stakeholders.
- Enhance employability of youth in the state through sustainable skill development.
- Monitors & evaluate the performance of skill development schemes run by various departments.

The Government of Gujarat has formed "Gujarat Skill Development Mission" [GSDM] for state level strategy and programmes for Skill Development Initiatives and Entrepreneurship leading to Employment in Gujarat. Under Ministry of Skill Development and Entrepreneurship, each state vide its different departments has to co-ordinate with State Skill Development Mission to strengthen Skill Development initiatives, demand & supply of Skilled workforce, building vocational & technical training framework, skill up-gradation, building of new skills in the State.

Gujarat Skill Development Mission has to collect data to have complete picture of skill development programmes / initiatives going on in Gujarat, with proper analysis of skill- wise, area-wise, beneficiary group-wise and tracking of each candidate under various skill building programmes, with respect to employment generation. GSDM, also monitors progresses of various schemes under various departments and submit consolidated reports to Hon. Chief Secretary on time-to-time basis, to achieve target mandated for Skill India Initiative. Gujarat Skill Development Society (GSDS) is an implementing arm of Gujarat Skill Development Mission (GSDM).

Pre – Bid Qualification Criteria (PBQ)

The bidder should be fulfilling the following conditions and must also submit documentary evidence in support of fulfilment of these conditions while submitting the technical bid. Bids from consortiums are not allowed. Bids without documentary evidence will not be considered for further evaluation.

| Sr. No. | Eligibility Criteria | Documentary evidence to be attached |
|---------|--|---|
| 1 | Partnership/Proprietor firm having working office in Gandhinagar or Ahmedabad having minimum 2 FCA | Firm's registration certificate (FRN) and copy of certificate of practice (COP) of all the partners |
| 2 | The firm must have been established for at least five years as of March 31, 2026. | The copy of incorporation/Firm's registration certificate must include the date of establishment. |
| 3 | The Firm Should have a staff of at least 10 people (excluding partners) | Details of the staff in the format specified below (Annexure - A) |
| 4 | The firm Should have average annual minimum turnover Rs. 25.00 Lakh from Professional services in last three financial year ended on 31-03-2025 (FY 2022-23, FY 2023-24, FY 2024-25) | Practicing CA certified turnover/gross receipts certificate should be attached |
| 5 | The firm Should be empanelled with C&AG | Copy of Empanelled certificate to be submitted for the F.Y. 2026-27 and F.Y. 2027-28. |
| 6 | The firm should have completed at least 10 statutory audit assignments for the Government of Gujarat or the Government of India on or before 31/03/2026. | Details of the assignments executed in the format specified (Annexure - B) below along with the copy of work orders and completion certificate. |
| 7 | The CA Firm should not have been blacklisted by Central / State Government Department / Public Sector Undertaking for any contract executed in past. | The firm declaration to this on the letter pad of the firm. |

***Bidder must submit documentary evidence to be eligible in participating in the Bid, failing of which may attract disqualification of the bidder.**

Note: - The GSDM reserves the right to verify the claims made by the bidders and to carry out the capability assessment of the bidders and the decision of GSDM shall be final in this regard.

Schedule of RFP Process

| Event Description | Date |
|--|--|
| RFP Notice Date | XXXXXXXXXXXXXX |
| Last date for receiving queries | XXXXXXXXXXXXXX |
| Last date and address for submission of the (Hard Copy) Technical Proposal | Last date XXXXXXXXXXXXXXXX Address for submission of hard copy of proposal: |
| Bid opening date | XXXXXXXXXXXXXX |
| Opening of financial | To be intimated later. |
| Address for sending queries / communication | Gujarat Skill Development Mission, Dr. Jivraj Mehta Bhavan, Block 2, 3rd Floor, Gandhinagar – 382010, Gujarat, India Mail Id: ad-gsdm-gnr@gujarat.gov.in to3-gsdm-gnr@gujarat.gov.in |
| Method of Selection | QCBS (Quality cum cost-based selection) 30:70 (Technical: Financial) |
| Tender document fee (Non-refundable and Non exempted) | Rs..... (Including GST) in the form of Demand Draft in Favor of |
| Earnest Money Deposit/EMD | Rs.in the form of Demand Draft in Favor of |
| Performance Security | Selected Bidder shall submit Rs...../- in the form of Demand Draft in Favor of Performance security shall be valid till contract period plus 2 months |
| Offer validity | Bid must remain valid up to 180 (One Hundred & Eighty) days from the actual date of submission of the Bid. |
| Contract Period | Initially contract shall be awarded for the period April 1, 2025, to March 31, 2028, and extendable for 1 year subject to satisfactory performance of the agency and on a mutual agreement. |

Scope of Work

Statutory Audit will be carried out in accordance with the Generally Accepted Auditing Principles and will include tests and controls, as the auditors feel necessary under the circumstances. The major areas to be covered are as under: -

1. Statutory Audit to cover the areas ensuring that

- (a) Transactions are recorded as per principles of generally accepted Accounting Principles and are booked to proper accounting heads.
- (b) Utilization of external funds is in accordance with financing agreements.
- (c) Counterpart funds are utilized for purposes for which they are provided.
- (d) Goods and services have been procured in compliance with the financing agreement.
- (e) Transactions are duly supported by proper supporting documents.
- (f) Propriety of the transactions.
- (g) Checking the maintenance of books of accounts and records.
- (h) Checking the bank reconciliation statements.
- (i) Checking of component wise, category-wise and account head wise expenditures.
- (j) Checking of investments, short term deposit etc. made from time to time.
- (k) Checking of various taxes/statutory compliance.
- (l) Verification of fixed deposit register and checking of interest received.
- (m) To check all statutory records registers including Minute Books and to see that accounting effects of all the decisions taken at General Meeting/Board of Governors Meeting /Audit Committee Meeting are given in the Books of Account.
- (n) To give executive summary incorporating all points/matters; which are of very important nature.

2. Financial Books

- (a) Verification of Bank Book Journal, Vouching of Imprest Cash.
- (b) Scrutiny of General Ledger, Staff Advance Registers, Commenting on loan outstanding entries, etc.
- (c) Verification of cash, cheques on hand etc. as on 31st of March every year.
- (d) Verification of all computer vouchers and sheets ensure correct coding and accounting head.
- (e) Scrutiny of general ledger and Verification of Income and Expenditure Statement, and Balance sheet and other Schedules.
- (f) Verification of Salary/ Consultancy payments, P.F, I.T., TDS, etc., and verification of submission of various return to the competent authority in time.
- (g) Verification of all financial information completely, promptly and after the necessary authorization was recorded.

3. Comprehensive audit

The areas covered by comprehensive audit may cover comparison of the results shown

in the current period financial statements with prior periods and if available, with budgets and forecasts, investment decisions, delegation of financial powers and management of information systems, organizational effectiveness, management of equipment, plant and machinery etc.

4. Accounting policy & standard

- (a) To review and help the management in implementing proper accounting procedures, internal check control and computerized systems.
- (b) Review of Accounts.
- (c) Check all recorded entries comply with accounting standard.

5. System Improvement

The selected Auditor(s) will report any lacuna noticed in the existing procedures and suggest improvement. Any duplication of work noticed, or work or unnecessary data noticed will be highlighted and reported.

6. The Chartered Accountant firm so appointed would be required to give:

- (a) Audit Certificates and issue any other certificate as may be required by the Gujarat Skill Development Society (GSDS)/Gujarat Skill Development Mission(GSDM) from time to time without any additional fee to be paid by the Gujarat Skill Development Society (GSDS)/Gujarat Skill Development Mission(GSDM).
- (b) Statements in annual report that describes the work of Indian Institute of Corporate Affairs. The responsibilities of the audit also include reporting on the adequacy of statements.

7. Income Tax Return(ITR) Filling and Representation Work

CA firm will be responsible to Submit Income Tax Return/Revised Return of GSDS. Gandhinagar and solve all type of queries raised by Income-Tax Department notice, prepare and submit reply/appeal of each notice/order for the year under audit and previous years, and also attend income tax officer for hearing of notice and also prepare and file appeal DCIT/ACIT/JCIT/CIT, GANDHINAGAR, AHMEDABAD on behalf of GSDS.

8. Liaison

The selected Auditor(s) will liaise with the Management for the periodical meetings to review the progress of the work and to ensure requirement be fully met.

9. Reporting

After finalization of Audit, the Statutory Auditors shall submit Audit Report on the Accounts Audited.

10. Filling of timely TDS/GST Returns

CA firm shall be responsible for Submit quarterly e-TDS and monthly GST/TDS return/revised for the amount deducted from salary and other than salary (agency

payment) for the year.

11. To suggest the measures for cost control and increase the revenue of the Institute.

12. The Chartered Accountant firm so appointed would be required to look into the compliance of previous audit objections raised (if any) and have to verify or comment on the supporting documents/ vouchers submitted at latter stage, to settle the audit qualifications in the Statutory Audit report of this assignment.

13. To enable the auditor to express a professional opinion on the financial position of Gujarat Skill Development Society for the funds received and expenditure.

14. To enable auditor to prepare statements and to give necessary certificates as per guideline issued by the Institute of Chartered Accountants of India (ICAI).

15. Audit shall be for the records of accounts comprising the receipts and payment account, statement of liabilities in such forms as may be prescribed by the Registrar of Societies of the State Government in keeping with Rules in force under the Societies Registration Act 1860(Act-XXI of 1860) and Bombay Public Trust Act-1950(XXIX of 1950), subject to the condition that in respect of grants from the Govt. Directions shall be adhered to.

16. Any other task which may be assigned by the MD, GSDM or the authority of Gujarat Skill Development Society related to audit work.

Duration of the Contract:

The service provider will be appointed for an initial period from April 1, 2025 to March 31, 2028 which is 36 months. This appointment may be extended for 1 year based on performance and mutual agreement.

Penalty Clause:

If the service provider fails to complete the work within the specified timeframe, GSDM reserves the right to deduct an amount deemed appropriate for the services that were not delivered.

Payment Terms & Conditions

1. Method of release of payment for the mentioned scope of work shall be decided GSDM

and the service provider mutually after contract is allotted. Service Provider must submit a monthly progress report (MPR) wherein work done by the resources on daily basis, statutory compliances done for the relevant month like payment and return filling of GST, TDS, PF or Income Tax (Advance tax if any) within 7 working days of next month along with signed Cashbook register maintained in hardcopy and bank reconciliation statements for all the bank accounts maintained by GSDM.

2. In case of any delay in filling of returns or payment of statutory dues to any government authority and if it attracts penalty or late fee, taxes or any other charges in whatsoever form to the GSDM, it shall be wholly deducted from the payment of the CA firm irrespective of quantum of deduction.
3. Any violation of contractual obligations by the Service Provider/employee shall attract penalties as mentioned against each obligation. The Service Provider confirms and agrees that penalty whenever becomes payable, the same shall be deducted by the department from the payments due to the Service Provider.
4. All applicable taxes and duties shall be payable by the Service Provider and the Buyer shall not entertain any claims whatsoever with respect to the same.

Penalties

| Sr. No. | Particulars | Financial Implications |
|---------|---|--|
| 1 | Per Day Delay in submission of the MPR report | <ul style="list-style-type: none"> • 1st instance – 0.05% of the total contract value • 2nd instance – 0.1% of the total contract value • 3rd instance – 0.5% of the total contract value |
| 2 | Non-deployment of total manpower mentioned in the Tender contract | 0.5% of total contract value for every week of delay in the deployment of manpower |
| 3 | If the employee of service provider is found responsible for any leakage of information, lobbying, bribing etc. | Termination of contract |
| 4 | If cumulative penalties reach 10% of the contract value | Termination of contract |

Evaluation Methodology

| Sr.No. | Criteria | Max. Marks | Marks |
|--------|---|------------|---|
| 1 | Experience in no. of years of a C.A. Firm / Consulting Firms providing Accounting related services. | 30 | > 5 and ≤ 10 Years: 10 Marks > 10 and ≤ 15 Years: 20 Marks > 15 Years: 30 Marks |
| 2 | Experience in completing assignments for Govt. dept./PSU/board/Society related to accounting services. | 20 | >3 but ≤ 5 Assignment: 05 Marks >5 but ≤ 10 Assignments: 15 Marks More than 10 Assignments: 20 Marks |
| 3 | Average annual gross receipts over the past three fiscal years, namely FY 2022- 23, FY 2023-24 & FY 2024-25 | 20 | 25 lacs to 50 lacs: 7 Marks 51 Lacs to 100 Lacs: 14 Marks More Than 100 Lacs: 20 Marks |
| 4 | Methodology and Presentation | 30 | Committee will Provide Marks on Work plan & Methodology |
| | Total | 100 | |

Minimum Qualification -70 Marks, less than this will be considered as Technically Disqualified

Qualification Methodology:

Technical Evaluation

GSDM will during evaluation process of bids, will evaluate bids from CA Firms based on the criteria as defined by GSDM in pre-qualification in this bid document and criteria and requirements as mentioned in proforma for Technical Bid.

Financial Evaluation

The lowest evaluated financial bid (Fm) will be given the maximum financial score (Sf) of 100 (one hundred) points. The financial scores (Sf) of the other Financial Proposals will be computed as per the formula – $Sf = 100 \times Fm/F$, in which Sf is the financial score, Fm is the lowest financial quote and F is the financial quote under consideration.

Bid Evaluation Committee

The above evaluation shall be done by an Evaluation Committee as decided by the GSDM. The Committee shall determine the approach and methodologies for the issues, which may arise during above referred evaluation exercise and have not been addressed in this Tender Document. The decision of the Committee shall be final and binding on all the Bidders.

Bid evaluation will be carried out on 30:70 basis. 30 % weightage for technical score and 70% for financial score.

Formula for cumulative bid score: Technical score X 30% + financial score X 70%.

Evaluation shall be carried out based on the selected evaluation parameters and the data and documents provided by the Bidders in support of their claims.

Minimum Audit Fees:

The minimum audit fees is Rs 30,000 (including GST and other expense) annually. Bidders are therefore required to submit financial bids at or above the prescribed minimum fee. Any bid quoted below the minimum fee shall be treated as non-responsive and shall not be considered for further evaluation.

Annexure - A

Format for Self - Declaration certifying that the Entity/Promoter/s / Director/s of Entity / Individual are not blacklisted (On the letter head of the entity)

Non-Blacklisting Declaration

I/We M/s. (Name of the Proposer), (the names and addresses of the registered office) hereby certify and confirm that we or any of our promoter/s / director/s are not barred by Government of Gujarat (GoG) / any other entity of GoG or blacklisted by any state government or central government / department/ Local Government / agency in India or from abroad from participating in providing advisory / Advisory Services of any kind, either individually or as member of a Consortium as on the -(Proposal submission Date).

We further confirm that we are aware that our application as service provider would be liable for rejection in case any material misrepresentation is made or discovered with regard to the requirements of this Request for Proposal at any stage of the Bidding Process or thereafter during the agreement period. Dated thisDay of , 2026

Name of the Proposer Signature of the Authorized
person Name of the Authorized Person

Annexure - B

List of Assignment for work completed related to maintaining books of accounts for any govt. dept./board/Corporation/Co-Op. Soc. Set up by Gujarat State Govt. or for any private partnership firm or company.

| Sr. No. | Type of Service | Contract Period (From to To) | Name of the Client | Work Order Number | Value of Work Order |
|---------|-----------------|------------------------------|--------------------|-------------------|---------------------|
| 1 | | | | | |
| 2 | | | | | |
| 3 | | | | | |
| 4 | | | | | |
| 5 | | | | | |
| 6 | | | | | |
| 7 | | | | | |
| 8 | | | | | |
| 9 | | | | | |
| 10 | | | | | |
| 11 | | | | | |
| 12 | | | | | |
| 13 | | | | | |
| 14 | | | | | |
| 15 | | | | | |

Signature of the Bidder with Seal

Annexure – C

To be uploaded in Financial Bid Section on GeM Portal and not as an attachment in technical document submission menu.

Financial Bid Proposal

| Sr. No. | Service | Monthly Quote before GST (in Rs.) | Total Rate with GST (in Rs.) |
|---------|--|-----------------------------------|------------------------------|
| 1. | Accounting of all the records, transactions and maintaining books of accounts in Tally ERP 9 and preparing Balance sheet, Profit & Loss Account, Cash flow Statement and notes forming part of final books of accounts for the FY 2025-26, FY 2026-27 & FY 2027-28 total for 36 Months and filing of periodic returns for GST, GST TDS and IT TDS. | | |

bidder

Sign & Seal of the