

बिड दस्तावेज़ / Bid Document

बिड विवरण/Bid Details	
बिड बंद होने की तारीख/समय /Bid End Date/Time	12-10-2026 12:00:00
बिड खुलने की तारीख/समय /Bid Opening Date/Time	13-10-2026 12:00:00
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	Tribal Development Department Gujarat
संगठन का नाम/Organisation Name	Development Support Agency Of Gujarat (d-sag)
कार्यालय का नाम/Office Name	Gandhinagar
शिकायत निवारण के संपर्क विवरण/ Contact details of Grievance redressal	HOD Email id :ceo-dsag@gujarat.gov.in Buyer Email id: accounts-dsag@gujarat.gov.in
वस्तु श्रेणी /Item Category	Financial Audit Services - Review of Financial Statements, Financial Reporting Framework, Audit report; CAG Empaneled Audit or CA Firm
अनुबंध अवधि /Contract Period	5 Month(s) 18 Day(s)
उन्हीं/समान सेवा के लिए अपेक्षित विगत अनुभव के वर्ष/Years of Past Experience Required for same/similar service	3 Year (s)
एमएसएमई के लिए अनुभव के वर्षों और टर्नओवर से छूट प्रदान की गई है/MSE Relaxation for Years of Experience and Turnover	No
स्टार्टअप के लिए अनुभव के वर्षों और टर्नओवर से छूट प्रदान की गई है /Startup Relaxation for Years of Experience and Turnover	No
विक्रेता से मांगे गए दस्तावेज़/Document required from seller	Experience Criteria,Bidder Turnover,Certificate (Requested in ATC) *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?	Yes (Documents submitted as part of a clarification or representation during the tender/bid process will also be displayed to other participated bidders after log in)

बिड विवरण/Bid Details	
बिड लगाने की समय सीमा स्वतः नहीं बढ़ाने के लिए आवश्यक बिड की संख्या। / Minimum number of bids required to disable automatic bid extension	1
दिनों की संख्या, जिनके लिए बिड लगाने की समय-सीमा बढ़ाई जाएगी। / Number of days for which Bid would be auto-extended	3
ऑटो एक्सटेंशन अधिकतम कितनी बार किया जाना है। / Number of Auto Extension count	1
बिड से रिवर्स नीलामी सक्रिय किया/Bid to RA enabled	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 निविदा मूल्य (सभी करों सहित) भारतीय रुपये में / Estimated Bid Value in INR (Inclusive of all taxes)	81600
मूल्यांकन पद्धति/Evaluation Method	Total value wise evaluation
मूल्य दर्शाने वाला वित्तीय दस्तावेज ब्रेकअप आवश्यक है / Financial Document Indicating Price Breakup Required	Yes
मध्यस्थता खंड/Arbitration Clause	No
सुलह खंड/Mediation Clause	No

ईएमडी विवरण/EMD Detail

आवश्यकता/Required	No
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ईपीबीजी विवरण /ePBG Detail

आवश्यकता/Required	No
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बोली विभाजन लागू नहीं किया गया/ Bid splitting not applied.

एमआईआई अनुपालन/MII Compliance

एमआईआई अनुपालन/MII Compliance	Yes
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एमएसई खरीद वरीयता/MSE Purchase Preference

एमएसई खरीद वरीयता/MSE Purchase Preference	No
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1. Years of Past Experience required: The bidder must have experience for number of years as indicated above in bid document (ending month of March prior to the bid opening) of providing similar type of services to any Central / State Govt Organization / PSU. Copies of relevant contracts / orders to be uploaded along with bid in support of having provided services during each of the Financial year.

2. Estimated Bid Value indicated above is being declared solely for the purpose of guidance on EMD amount and for determining the Eligibility Criteria related to Turn Over, Past Performance and Project / Past Experience etc. This has no relevance or bearing on the price to be quoted by the bidders and is also not going to have any impact on bid participation. Also this is not going to be used as a criteria in determining reasonableness of quoted prices which would be determined by the buyer based on its own assessment of reasonableness and based on competitive prices received in Bid / RA process.

अतिरिक्त योग्यता /आवश्यक डेटा/Additional Qualification/Data Required

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

तकनीकी विशिष्टियाँ /Technical Specifications

विवरण/ Specification	मूल्य/ Values
कोर / Core	
Scope of Work	Review of Financial Statements , Financial Reporting Framework , Audit report
Type of Financial Audit Partner	CAG Empaneled Audit or CA Firm
Type of Financial Audit	Internal Audit
Category of Work under Financial Audit	Review system & processes
Type of Industries/Functions	Payables
Frequency of Progress Report	Fortnightly
MIS Reporting for Financial Audit support	Yes
Frequency of MIS reporting	Fortnightly
State	NA
District	NA
एडऑन /Addon(s)	
Post Financial Audit Support	NA

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

क्रेता द्वारा निर्धारित न्यूनतम मूल्य/Minimum Floor Price defined by Buyer	No
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अतिरिक्त 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	Kiran Gambhirsinh Solanki	382010,D-SAG, 3rd Floor, Birsa Munda Bhavan, Sector 10A, Gandhinagar, Gujarat-382010	Project / Lumpsum Based	N/A

क्रेता द्वारा जोड़ी गई बिड की विशेष शर्तें/Buyer Added Bid Specific Terms and Conditions

1. Generic

OPTION CLAUSE 25% : 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, the contract quantity or contract duration can only be increased up to 25 percent. Bidders are bound to accept the revised quantity or duration.

For lumpsum-based service contracts, the buyer may increase the scope of work and contract value up to 25 percent with the consent of the service provider

2. Generic

1. The Seller shall not assign the Contract in whole or part without obtaining the prior written consent of buyer.
2. The Seller shall not sub-contract the Contract in whole or part to any entity without obtaining the prior written consent of buyer.
3. 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. Forms of EMD and PBG

Bidders can also submit the EMD with Account Payee Demand Draft in favour of

Development Support Agency of Gujarat
payable at
Gandhinagar

. Bidder has to upload scanned copy / proof of the DD along with bid and has to ensure delivery of hardcopy to the Buyer within 5 days of Bid End date / Bid Opening date.

4. Forms of EMD and PBG

Successful Bidder can submit the Performance Security in the form of Account Payee Demand Draft also (besides PBG which is allowed as per GeM GTC). DD should be made in favour of

Development Support Agency of Gujarat
payable at
Gandhinagar

. After award of contract, Successful Bidder can upload scanned copy of the DD in place of PBG and has to ensure delivery of hard copy to the original DD to the Buyer within 15 days of award of contract.

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

Scope of Work

1. INTRODUCTION

Development Support Agency of Gujarat is an organization under the administrative control of the Tribal Development Department are engaged in various development activities involving development of Scheduled Tribe population. As their activities expand, there is a need to ensure that their financial practices, and systems are accurate and the procedures are able to pass the strictest scrutiny. Considering the importance of the tasks involved, D-SAG is looking for an experienced and competent firm of Chartered Accountant who can regularly perform these activities and are able to guide D-SAG to strengthen accounting system.

D-SAG receives grant under various schemes from Central and State Government. It is imperative that these grants are managed properly, deployed usefully and accounted for. D-SAG does not have a large number of transactions at present but considering the variety of activities started by it, there is an urgent need to book the expenditure to proper sources of funds.

The broad terms and range of activities expected under this assignment will be as follows-

Brief Description of the Assignments: These will be as follows:

Terms of reference for the Financial Audit Service (Pre-Audit cum Internal Audit Service)

- a. To develop suitable daily accounting system for the organizations in order to ensure proper booking of expenditure. The expectations for this purpose could be (i) DSAG: grants are to be managed and booked properly; (ii) accounts of individual beneficiaries to be credited accurately. The system should preferably on Tally Software;
- b. To review the future agreements with private donors and the agreements to be entered into by DSAG with its partner NGOs, private sector units and to offer comments and suggestions keeping in view the long term interest of this organization;
- c. To develop and guide the officials of DSAG in maintaining various control registers, stock register, general ledger and cash book, voucher system, and other mandatory records;
- d. To carry out pre-audit of all the payments;
- e. Any other relevant information mentioned below (A) & (B)

A. Internal Cum Pre-Audit:

- a. Pre-audit will have to follow the instructions given in Fund Release Frame Work Manual of D- SAG.
- b. Requirements of the Documents for fund release of first & subsequent Installment should be verified as mentioned in Fund Release Frame Work Manual.
- c. Unnecessary delay and uncertainty in release of funds for implementing projects should not occur except any major deficiency of documents.
- d. Pre-audit of files submitted for payment to ensure that the procedures followed and approvals obtained stand the scrutiny of the audit in future, including the audit by the Comptroller and Auditor General of India

- e. Account of implementing agencies should be audited by month of Sept. of the next financial year. No further funds can be released without permission of Head of Department if the audited accounts are not submitted timely by implementing organization.
- f. Check list points to be audited to replied in yes/no manner for pre-audit should be introduced so that before submitting file for pre-audit it should be fulfilled by concern staff and it would be easier for auditor too.
- g. To prevent delays in cheque clearance, Prior to issuing any payment order, standardized bank details of the payee—such as Account Holder's Name, Account Number, Bank Name, Branch, and IFSC Code—must be mentioned with proper evidence.
- h. Some Standard formats of Payment Orders in case of grant release, Payment of Bills, Payment of expense should be introduced by Internal Auditor.
- i. Service provider have to check grant orders, Utilization Certificate (UTC) etc. under the internal audit service.

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Time frame for Activities:

The CA Firm must deploy at least one qualified CA with Assistant (Inter CA) at least three days in a week throughout the year.

Further, in case of any emergency of pre-audit of payment, firm must carry out pre-audit within 24 hours after telephonic confirmation.

Contract Period:

There will be two assignments 1. Internal audit and 2. Pre-audit service for FY 2026-27.

1. Internal Audit Service: Service provider has to completed internal audit of April 2026 to September 2026 immediately after issuing contract order on GeM portal and further remaining works to be carried out on quarterly basis (Oct. to Dec. 2026 and Jan. to March 2027).
2. Pre-audit Service: Service Provider has to carried out the assignment for 4 months (6th December 2026 to 31st March, 2027).

Termination of the Contract:

DSAG, reserves the right to terminate this initial contract at any time after giving one month's notice to the selected service provider with or without assigning any reasons. Where a contract is terminated by DSAG on account of violation of term of contract by the service provider, it shall have the right to award the contract to any other service provider and any expenditure incurred on account of this will be recovered by DSAG from Security deposit or pending bill or by raising a separate claim from the existing service provider.

Terms of Payment:

Payment and penalties etc. will be as per GeM guideline.

Amendment of Bid Document:

At any time prior to the deadline for submission of proposals, DSAG reserves the right to add/modify/delete any portion of this document by the issuance of a Corrigendum on GeM portal. The Corrigendum shall be binding on all the bidders and will form part of the bid documents.

Right to reject any/or all bids:

The office of DSAG 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. Any effort by a bidder or bidder's agent / consultant or representative, whosoever described to influence the DSAG / in any way concerning scrutiny / consideration / evaluation / comparison of the bid or decision concerning award of contract shall entail rejection of the bid.

6. Buyer Added Bid Specific ATC

Buyer Added text based ATC clauses

Additional Terms & Conditions (Eligibility Criteria)

Sr. No.	Eligibility Condition	Minimum Requirement	Documentary Evidence
1	Turnover	The bidder must have average annual income from Audit & Attestation assignments Rs. 15 Lakhs or more in last three years ending on 31st March 2026. (i.e. for financial year 2023-24, 2024-25 & 2025-26)	Original Chartered Accountant certificate clearly indicating income of the bidder in last three years ending on 31st March 2026. (i.e. for financial year 2023-24, 2024-25 & 2025-26)
2	ICAI Category	Firm must be Category-III or above as per ranking given by ICAI.	Copy of MEF (Multipurpose Empanelment Form) showing Category of CA Firm for the year 2026-27 issued by Institute of Chartered Accountants of India (ICAI).
3	Minimum Years of Practice	The Firm should have been registered for a period of at least 5 years.	Registration certificate for firm issued by Institute of Chartered Accountants of India (ICAI).
4	Number of Partners	The Bidder firm must have minimum 2 chartered accountant as a partner.	Registration certificate for firm issued by Institute of Chartered Accountants of India (ICAI).
5	Registered Head office	Registered Head office should be located in state of Gujarat or minimum 2 full time branch offices should be functional in state of Gujarat for minimum period of 3 years.	Firm card issued by Institute of Chartered Accountants of India in the name of firm showing address of firm.
6	Earnest Money Deposit (EMD)	EMD of ₹2448/- (Rupees Two Thousand Four Hundred Forty Eight Only) in form of Demand Draft/Pay Order/Bank Guarantee Account Payee Demand Draft payable at Gandhinagar.	Bidder has to upload scanned copy - proof of the DD along with bid and has to ensure delivery of hardcopy to the Buyer within 5 days of Bid End date. Exemption for EMD: Udyam registration certificate for service under procurement and having registration of CSPO / National Small Industries Corporation (NSIC)

7	Experience required : 3 year	The bidder must have experience for at least 3 years as on 31 st March, 2026 of providing similar type of services for any central / state government organization / PSU / Public listed company.	Relevant contract / orders to be upload along with bid in support of having provided services during each of the financial year.
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अस्वीकरण/Disclaimer

The Additional Terms and Conditions (ATC) have been incorporated by the Buyer after approval of their Competent Authority. The Buyer, is solely responsible for the impact of these clauses on the bidding process, its outcome, and consequences thereof including any restriction arising in the bidding process due to these ATCs and including the modification of technical specifications and / or terms and conditions governing the bid. All representations / grievances pertaining to the ATC clauses shall be raised with the buyer organization directly and not with GeM. If any of the clause(s) is/are incorporated by the Buyer regarding the following, the bid & resultant contract shall be treated as null & void. Further, GeM reserves the right, at its sole discretion, to cancel the bid forthwith, without issuance of any prior notice or intimation :-

1. Publishing Custom / BOQ bids for items for which regular GeM categories are available (unless such Custom / BOQ item is bunched with the major regular product Category Item).
2. Mandating procurement of / from specific Brand / Make / Model / Manufacturer / Dealer except in case of Single Bid / Proprietary Article Certificate (PAC) Buying.
3. Inclusion of disqualification criteria related to suspension of seller / service provider, where such suspension period has already expired.
4. Mandating submission of documents (other than EMD and signed Integrity Pact - which can be submitted within 5 days of bid opening) in physical form as a pre-requisite to qualify bidders.
5. Publishing bids on GeM for procurement of works.
6. Procurement of Goods by creating a Service bid on GeM & vice-versa.
7. Seeking sample with bid or approval of samples during bid evaluation process. However, trial / sample, as the case may be, shall be permitted in cases where trial / sample are allowed as per approved and published procurement policy of the Buyers' controlling Ministry / Department / State / Public Sector Enterprises Headquarters. If there is any violation of trial / sample clause with regard to approved policy of the Buyers' Ministry / Department / State / Public Sector Enterprises Headquarters, then this is to be determined and redressed by the concerned Buyer Organisation only.
8. Seeking experience from specific organization / department / institute only or from foreign / export experience.
9. Creating bid for items from incorrect categories.
10. Reference of conditions published on any external site or reference to external documents/clauses.
11. Asking for any Tender fee / Bid Participation fee, as the case may be.
12. Buyer added ATC Clauses which are in contravention of clauses defined in bid detail section, including specifications, EMD Detail, ePBG Detail and MII and MSE Purchase Preference sections of the bid, unless otherwise allowed by the applicable GeM GTC.
13. 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.
14. 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 catalogues 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. 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 General Terms and Conditions, conditions stipulated in Bid and Service Level Agreement specific to the Service, as the case may be, as provided in the Marketplace.

However, in case of Service, if any condition specified in General Terms and Conditions is contradicted by the conditions stipulated in Service Level Agreement specific to said Service, then it will over-ride the conditions in the General Terms and Conditions.

This Bid is governed by the [सामान्य नियम और शर्तें/General Terms and Conditions](#), conditions stipulated in Bid and [Service Level Agreement](#) specific to this Service as provided in the Marketplace. However in case if any condition specified in सामान्य नियम और शर्तें/General Terms and Conditions is contradicted by the conditions stipulated in Service Level Agreement, then it will over ride the conditions in the General Terms and Conditions.

जेम की सामान्य शर्तों के खंड 26 के संदर्भ में भारत के साथ भूमि सीमा साझा करने वाले देश के बिडर से खरीद पर प्रतिबंध के संबंध में भारत के साथ भूमि सीमा साझा करने वाले देश का कोई भी बिडर इस निविदा में बिड देने के लिए तभी पात्र होगा जब वह बिड देने वाला सक्षम प्राधिकारी के पास पंजीकृत हो। बिड में भाग लेते समय बिडर को इसका अनुपालन करना होगा और कोई भी गलत घोषणा किए जाने व इसका अनुपालन न करने पर अनुबंध को तत्काल समाप्त करने और कानून के अनुसार आगे की कानूनी कार्यवाई का आधार होगा।/In terms of GeM GTC clause 26 regarding Restrictions on procurement from a bidder of a country which shares a land border with India, any bidder from a country which shares a land border with India will be eligible to bid in this tender only if the bidder is registered with the Competent Authority. While participating in bid, Bidder has to undertake compliance of this and any false declaration and non-compliance of this would be a ground for immediate termination of the contract and further legal action in accordance with the laws.

---धन्यवाद/Thank You---