

**बिड दस्तावेज़ / Bid Document**

| बिड विवरण/Bid Details                                                                                                        |                                                                                                                                                                                                                                                                                      |
|------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| बिड बंद होने की तारीख/समय /Bid End Date/Time                                                                                 | 06-10-2026 12:00:00                                                                                                                                                                                                                                                                  |
| बिड खुलने की तारीख/समय /Bid Opening Date/Time                                                                                | 07-10-2026 12:00:00                                                                                                                                                                                                                                                                  |
| बिड पेशकश वैधता (बंद होने की तारीख से)/Bid Offer Validity (From End Date)                                                    | 90 (Days)                                                                                                                                                                                                                                                                            |
| मंत्रालय/राज्य का नाम/Ministry/State Name                                                                                    | Chandigarh                                                                                                                                                                                                                                                                           |
| विभाग का नाम/Department Name                                                                                                 | Information Technology Department Chandigarh                                                                                                                                                                                                                                         |
| संगठन का नाम/Organisation Name                                                                                               | Society For Promotion Of It In Chandigarh (spic)                                                                                                                                                                                                                                     |
| कार्यालय का नाम/Office Name                                                                                                  | Edc Building Plot No 20 Rgctp                                                                                                                                                                                                                                                        |
| शिकायत निवारण के संपर्क विवरण/ Contact details of Grievance redressal                                                        | HOD Email id :hod1.smvduk.jk@gembuyer.in<br>Buyer Email id: buycon2.spic.cdg@gembuyer.in                                                                                                                                                                                             |
| वस्तु श्रेणी /Item Category                                                                                                  | Financial Audit Services - Review of Financial Statements, Audit report; CA Firm                                                                                                                                                                                                     |
| अनुबंध अवधि /Contract Period                                                                                                 | 1 Year(s)                                                                                                                                                                                                                                                                            |
| उन्हीं/समान सेवा के लिए अपेक्षित विगत अनुभव के वर्ष/Years of Past Experience Required for same/similar service               | 7 Year (s)                                                                                                                                                                                                                                                                           |
| इसी तरह की सेवाओं का पिछला आवश्यक अनुभव है/Past Experience of Similar Services required                                      | Yes                                                                                                                                                                                                                                                                                  |
| वर्षों के अनुभव एवं टर्नओवर से एमएसई को छूट प्राप्त है / MSE Relaxation for Years Of Experience and Turnover                 | Yes   Complete                                                                                                                                                                                                                                                                       |
| 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,Certificate (Requested in ATC),Additional Doc 1 (Requested in ATC)<br>*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                                                                                                                                                                       | Yes                                                                                                                                                                                                                                 |
| रिवर्स नीलामी योग्यता नियम/RA Qualification Rule                                                                                                                                                                         | H1-Highest Priced Bid Elimination                                                                                                                                                                                                   |
| बिड का प्रकार/Type of Bid                                                                                                                                                                                                | Two Packet Bid                                                                                                                                                                                                                      |
| तकनीकी मूल्यांकन के दौरान तकनीकी स्पष्टीकरण हेतु अनुमत समय /Time allowed for Technical Clarifications during technical evaluation                                                                                        | 2 Days                                                                                                                                                                                                                              |
| अनुमानित निविदा मूल्य (सभी करों सहित) भारतीय रुपये में / Estimated Bid Value in INR (Inclusive of all taxes)                                                                                                             | 60000                                                                                                                                                                                                                               |
| Payment Timelines                                                                                                                                                                                                        | Payments shall be made to the Seller within <b>45</b> days of issue of service delivery acceptance certificate (SDAC) and on-line submission of bills (This is in supersession of 10 days time as provided in clause 12 of GeM GTC) |
| 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 |
|-------------------------------|-----|

**एमएसई खरीद वरीयता/MSE Purchase Preference**

|                                           |    |
|-------------------------------------------|----|
| एमएसई खरीद वरीयता/MSE Purchase Preference | No |
|-------------------------------------------|----|

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 Micro or Small Enterprise (MSE) as per latest orders issued by Ministry of MSME, the bidder shall be relaxed from the eligibility criteria of "Bidder Turnover" as defined above subject to meeting of quality and technical specifications. If the bidder itself is MSE 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. 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.
4. 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.
5. 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.
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.
8. Reverse Auction would be conducted amongst all the technically qualified bidders except the Highest quoting bidder. The technically qualified Highest Quoting bidder will not be allowed to participate in RA. However, H-1 will also be allowed to participate in RA in following cases:
  - i. If number of technically qualified bidders are only 2 or 3.
  - ii. If Buyer has chosen to split the bid amongst N sellers, and H1 bid is coming within N.
  - iii. In case Primary product of only one OEM is left in contention for participation in RA on elimination of H-1.
  - iv. If L-1 is non-MSE and H-1 is eligible MSE and H-1 price is coming within price band of 15% of Non-MSE L-1
  - v. If L-1 is non-MII and H-1 is eligible MII and H-1 price is coming within price band of 20% of Non-MII L-1

**अतिरिक्त योग्यता /आवश्यक डेटा/Additional Qualification/Data Required**

**Number of Years of firm/company's existence as per ICAI certificate:** Firm should have experience of at least 10 Years in operation. The firm should be empaneled with CAG – Please attach supporting docs. The firms should have a Register office in Tricity i.e. Chandigarh, Panchkula, Mohali only.

**Number of full-time partners/experienced and qualified professionals in full time employment at senior level with experience in handling similar or relevant projects:** Firm should have one Chartered Accountants Partners having more than 05 years post qualification experience with the firm and one full time Chartered Accountant employee on its role.

**Number of partners/ qualified professionals in full time employment with DISA/CISA qualification:** Firm should have at-least one Qualified profession in full time employment with DISA/CISA Qualification

**Number of XX fulltime CA's required and YY professional audit staff:** Firm should have at-least one Fulltime CA and one at-least one professional audit staff.

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

### तकनीकी विशिष्टियाँ /Technical Specifications

| विवरण/ Specification                      | मूल्य/ Values                                     |
|-------------------------------------------|---------------------------------------------------|
| <b>कोर / Core</b>                         |                                                   |
| Scope of Work                             | Review of Financial Statements , Audit report     |
| Type of Financial Audit Partner           | CA Firm                                           |
| Type of Financial Audit                   | Statutory Audit                                   |
| Category of Work under Financial Audit    | Audit of financial statements , Bank Transactions |
| Type of Industries/Functions              | Cash and Bank Balance                             |
| Frequency of Progress Report              | Quarterly                                         |
| MIS Reporting for Financial Audit support | Yes                                               |
| Frequency of MIS reporting                | Quarterly                                         |
| State                                     | NA                                                |
| District                                  | NA                                                |
| <b>एडऑन /Addon(s)</b>                     |                                                   |
| Post Financial Audit Support              | NA                                                |

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

|                                                                            |    |
|----------------------------------------------------------------------------|----|
| क्रेता द्वारा निर्धारित न्यूनतम मूल्य/Minimum Floor Price defined by Buyer | No |
|----------------------------------------------------------------------------|----|

### अतिरिक्त विशिष्टि दस्तावेज़ /Additional Specification Documents

### प्रेषिती/रिपोर्टिंग अधिकारी /Consignees/Reporting Officer and Quantity

| क्र.सं./S.N<br>o. | प्रेषिती/रिपोर्टिंग<br>अधिकारी /Consignee<br>Reporting/Officer | पता/Address                                                          | Quantity                      | अतिरिक्त आवश्यकता<br>/Additional<br>Requirement |
|-------------------|----------------------------------------------------------------|----------------------------------------------------------------------|-------------------------------|-------------------------------------------------|
| 1                 | Dhiraj Saini                                                   | 160101,SPIC EDC Building Plot<br>no 20 Chandigarh Technology<br>Park | Project /<br>Lumpsum<br>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. Buyer Added Bid Specific Scope Of Work(SOW)

File Attachment [Click here to view the file.](#)

### 3. Buyer Added Bid Specific ATC

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

## 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---**

**SCOPE OF WORK FOR APPOINTMENT OF CHARTERED ACCOUNTANT FOR FY  
2026-2027**

The Chartered Accountant (“CA”) shall provide the following professional services to the Company/Organization:

**1. Accounting & Book-keeping**

- Review and maintain books of accounts in accordance with applicable accounting standards and laws.
- Preparation of Balance Sheet for the Year 2026-27
- Provisional /Unaudited Quarterly/half yearly Financial Statement for the FY 2026-27 with in 15 days from the end of quarter.
- Review accounting entries, ledgers, bank reconciliations/Vendors reconciliations and supporting documents.
- Assist in preparation of periodic financial statements and management reports.

**2. Taxation Services**

- Preparation and filing of applicable income-tax returns, GST returns and other statutory tax returns, as specifically agreed.
- Filing of Income Tax Return FY 2026-27 alongwith filling of Tax Audit Report.
- Computation/review of tax liabilities and assistance in tax-related compliance.
- Assistance in responding to notices, assessments and routine correspondence with tax authorities, where required.

**3. GST Compliance**

- Review of GST transactions and input tax credit.
- Assistance with GST reconciliations and monthly and yearly return filing.
- Assistance in responding to GST notices and queries, subject to separate agreement where extensive representation is required.

**4. Audit & Assurance**

- Conduct statutory/internal/tax audit, as applicable and specifically assigned.
- Verification of books, records, financial statements and supporting documents.
- Issue of audit reports, certificates and other professional reports wherever required under applicable law and within the agreed scope.

**5. Statutory & Regulatory Compliance**

- Assistance in ensuring compliance with applicable financial, taxation and regulatory requirements.
- Maintenance/review of compliance calendars and providing timely reminders regarding statutory due dates.

## **6. Financial Advisory**

- Provide professional advice on accounting, taxation, financial controls and related matters.
- Assist management in financial planning, budgeting and analysis, where specifically requested.

## **7. Certificates & Special Assignments**

- Issue professional certificates, confirmations and reports as may be required by the Company/Organization, banks, government authorities or other stakeholders, subject to applicable professional standards.
- Undertake special assignments from time to time based on mutually agreed scope and professional fees.

## **8. Representation Before Authorities**

- Represent the Company/Organization before tax and other authorities, where specifically authorized.

### Eligibility Criteria

| S. No. | Criterial                                                                                                                                                                                                                        |
|--------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1.     | Firm should have experience of at least 10 years operation. The firm should be empaneled with CAG – Please attach supporting docs. The firm should have a Registered office in Tricity i.e. Chandigarh, Panchkulla, Mohali only. |
| 2.     | ICAI certificate regarding no. of years of existence firm/company.                                                                                                                                                               |
| 3.     | Firm should have at least one Chartered Accountants Partners having more than 05 years post qualification experience with the firm and one full time Chartered Accountant employee in its role.                                  |
| 4.     | Firm should have at lease one qualified profession in full time employment with DISA/CISA qualification and at least one full time CA and one professional audit staff.                                                          |