बिड संख्या/Bid Number: GEM/2026/B/7743062
दिनांक /Dated: 03-07-2026

बिड दस्तावेज़ / Bid Document

बिड विवरण/Bid Details	
बिड बंद होने की तारीख/समय /Bid End Date/Time	24-07-2026 15:00:00
बिड खुलने की तारीख/समय /Bid Opening Date/Time	24-07-2026 15:30:00
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	Rural Development Department Gujarat
संगठन का नाम/Organisation Name	N/a
कार्यालय का नाम/Office Name	382011
शिकायत निवारण के संपर्क विवरण/ Contact details of Grievance redressal	HOD Email id :gmit@glpc.co.in Buyer Email id: gmfinance@glpc.co.in
वस्तु श्रेणी /Item Category	Financial Audit Services - As per Tender (Region 1); CA Firm , Financial Audit Services - As per Tender (Region 2); CA Firm , Financial Audit Services - As per Tender (Region 3); CA Firm
अनुबंध अवधि /Contract Period	3 Year(s)
इसी तरह की सेवाओं का पिछला आवश्यक अनुभव है/Past Experience of Similar Services required	Yes
एमएसएमई के लिए अनुभव के वर्षों और टर्नओवर से छूट प्रदान की गई है/MSE Relaxation for Years of Experience and Turnover	No
स्टार्टअप के लिए अनुभव के वर्षों और टर्नओवर से छूट प्रदान की गई है /Startup Relaxation for Years of Experience and Turnover	No
विक्रेता से मांगे गए दस्तावेज़/Document required from seller	Experience Criteria,Bidder Turnover,Certificate (Requested in ATC),Additional Doc 1 (Requested in ATC),Additional Doc 2 (Requested in ATC),Additional Doc 3 (Requested in ATC),Additional Doc 4 (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 दस्तावेज़ों 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	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 निविदा मूल्य (सभी करों सहित) भारतीय रुपये में / Estimated Bid Value in INR (Inclusive of all taxes)	270000000
मूल्यांकन पद्धति/Evaluation Method	Item 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

एडवाईजरी बैंक/Advisory Bank	AXIS BANK LTD
Schedule 1 ईएमडी राशि/EMD Amount (In INR)	2850000
Schedule 2 ईएमडी राशि/EMD Amount (In INR)	3150000
Schedule 3 ईएमडी राशि/EMD Amount (In INR)	2100000

ईपीबीजी विवरण /ePBG Detail

एडवाइजरी बैंक/Advisory Bank	AXIS BANK LTD
ईपीबीजी प्रतिशत (%)/ePBG Percentage(%)	5.00
ईपीबीजी की आवश्यक अवधि (माह) /Duration of ePBG required (Months).	40

(a). जेम की शर्तों के अनुसार ईएमडी छूट के इच्छुक बिडर को संबंधित केटेगरी के लिए बिड के साथ वैध समर्थित दस्तावेज़ प्रस्तुत करने है। एमएसई केटेगरी के अंतर्गत केवल वस्तुओं के लिए विनिर्माता तथा सेवाओं के लिए सेवा प्रदाता ईएमडी से छूट के पात्र हैं। व्यापारियों को इस नीति के दायरे से बाहर रखा गया है।/EMD EXEMPTION: The bidder seeking EMD exemption, must submit the valid supporting document for the relevant category as per GeM GTC with the bid. Under MSE category, only manufacturers for goods and Service Providers for Services are eligible for exemption from EMD. Traders are excluded from the purview of this Policy.

(b). The EMD Amount will be applicable for each schedule/group selected during Bid creation.

(c).ईएमडी और संपादन जमानत राशि, जहां यह लागू होती है, लाभार्थी के पक्ष में होनी चाहिए। / EMD & Performance security should be in favour of Beneficiary, wherever it is applicable.

(d).ईएमडी और संपादन जमानत राशि लाभार्थी के पक्ष में होनी चाहिए। / Earnest Money Deposit (EMD) shall also be accepted by the buyer in the form of a surety bond.

लाभार्थी /Beneficiary :

MD
GLPC Ltd Block 18/03 Udhyog Bhavan, Sector 11 Gandhinagar
(Glpc Nrlm Scheme)

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. 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.
2. 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.

एक्सेल में अपलोड किए जाने की आवश्यकता /Excel Upload Required :

Price Break up - 1783078838.xlsx

अतिरिक्त योग्यता /आवश्यक डेटा/Additional Qualification/Data Required

Pre Bid Detail(s)

मूल्य भिन्नता खंड दस्तावेज़/**Pre-Bid Date and Time**	प्री-बिड स्थान/**Pre-Bid Venue**
07-07-2026 12:00:00	GLPC Ltd, Block 9 Ground Floor, Udhyog Bhavan, Sector 11, Gandhinagar.

मूल्यांकन विधि(मदवार मूल्यांकन विधि) / **Evaluation Method** (Item Wise Evaluation Method)

Contract will be awarded schedule wise and the determination of L1 will be done separately for each schedule. The details of item-consignee combination covered under each schedule are as under:

मूल्यांकन अनुसूचियां / **Evaluation Schedules**	अनुमानित मूल्य / **Estimated Value**	वस्तु/श्रेणी / **Item/Category**	मात्रा / **Quantity**
Schedule 1	95000000	Financial Audit Services - As Per Tender (region 1); Ca Firm	Project / Lumpsum Based
Schedule 2	105000000	Financial Audit Services - As Per Tender (region 2); Ca Firm	Project / Lumpsum Based
Schedule 3	70000000	Financial Audit Services - As Per Tender (region 3); Ca Firm	Project / Lumpsum Based

Financial Audit Services - As Per Tender (Region 1); CA Firm (1)

तकनीकी विशिष्टियाँ /Technical Specifications

विवरण/ **Specification**	मूल्य/ **Values**
कोर / Core	
Scope of Work	As per Tender (Region 1)
Type of Financial Audit Partner	CA Firm
Type of Financial Audit	As per Tender
Category of Work under Financial Audit	As per Tender
Type of Industries/Functions	As per Tender
Frequency of Progress Report	Semi-Annually
MIS Reporting for Financial Audit support	Yes
Frequency of MIS reporting	As per Tender
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

अतिरिक्त विशिष्टि दस्तावेज़ /Additional Specification Documents

परेषिती/रिपोर्टिंग अधिकारी /Consignees/Reporting Officer and Quantity

क्र.सं./S.No.	परेषिती/रिपोर्टिंग अधिकारी /Consignee Reporting/Officer	पता/Address	Quantity	अतिरिक्त आवश्यकता /Additional Requirement
1	Gadhiya Chetna Narendrabhai	382011,Gujarat Livelihood Promotion Company ltd. A Government of Gujarat undertaking, 18/3,Udhyog Bhavan, Gandhinagar, Gujarat	Project / Lumpsum Based	N/A

Financial Audit Services - As Per Tender (Region 2); CA Firm (1)

तकनीकी विशिष्टियाँ /Technical Specifications

विवरण/ Specification	मूल्य/ Values
कोर / Core	
Scope of Work	As per Tender (Region 2)
Type of Financial Audit Partner	CA Firm
Type of Financial Audit	As per Tender
Category of Work under Financial Audit	As per Tender
Type of Industries/Functions	As per Tender
Frequency of Progress Report	Semi-Annually
MIS Reporting for Financial Audit support	Yes
Frequency of MIS reporting	As per Tender
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

अतिरिक्त विशिष्टि दस्तावेज़ /Additional Specification Documents

परेषिती/रिपोर्टिंग अधिकारी /Consignees/Reporting Officer and Quantity

क्र.सं./S.No.	परेषिती/रिपोर्टिंग अधिकारी /Consignee Reporting/Officer	पता/Address	Quantity	अतिरिक्त आवश्यकता /Additional Requirement
1	Gadhiya Chetna Narendrabhai	382011,Gujarat Livelihood Promotion Company ltd. A Government of Gujarat undertaking, 18/3,Udhyog Bhavan, Gandhinagar, Gujarat	Project / Lumpsum Based	N/A

Financial Audit Services - As Per Tender (Region 3); CA Firm (1)

तकनीकी विशिष्टियाँ /Technical Specifications

विवरण/ Specification	मूल्य/ Values
कोर / Core	
Scope of Work	As per Tender (Region 3)
Type of Financial Audit Partner	CA Firm
Type of Financial Audit	As per Tender
Category of Work under Financial Audit	As per Tender
Type of Industries/Functions	As per Tender
Frequency of Progress Report	Semi-Annually
MIS Reporting for Financial Audit support	Yes
Frequency of MIS reporting	As per Tender
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

अतिरिक्त विशिष्टि दस्तावेज़ /Additional Specification Documents

---

परेषिती/रिपोर्टिंग अधिकारी /Consignees/Reporting Officer and Quantity

क्र.सं./S.No.	परेषिती/रिपोर्टिंग अधिकारी /Consignee Reporting/Officer	पता/Address	Quantity	अतिरिक्त आवश्यकता /Additional Requirement
1	Gadhiya Chetna Narendrabhai	382011,Gujarat Livelihood Promotion Company ltd. A Government of Gujarat undertaking, 18/3,Udhyog Bhavan, Gandhinagar, Gujarat	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. **Buyer Added Bid Specific ATC**

   Buyer Added text based ATC clauses

   The bidder shall submit the price bid only for the region for which they intend to apply.

   .

3. **Buyer Added Bid Specific ATC**

   Buyer uploaded ATC document Click here to view the file .

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

   GLPC NRLM SCHEME
   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.

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 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 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---

Gujarat Livelyhood Promotion Company

Udhyogbhavn

Gandhinagar – 382 010

Name of Work:

Appointment of Chartered Accountants firm for Audit of funds distributed to CLF, VO, SHG by GLPC.

No. GLPC/Accounts/20-45 / **Date –**

NOTICE INVITING TENDER

Subject: Appointment of Chartered Accountants firm for Audit of funds distributed to CLF, VO, SHG by GLPC.

Background

Gujarat Livelihood Promotion Company (GLPC) is the executive arm of Mission Mangalam, the implementation agency for NRLM and other scheme. It has been registered under The Companies Act, 1956.

GLPC works through strategic partnership between large industries and Sakhi Mandals / Self Help Groups / Producer Groups / Service Groups / Collectives of the poor, through decentralized Micro Enterprise Ventures. The promoting companies / entrepreneurs redesign the process where intensive tasks as job-works are undertaken by Self Help Groups in their respective homes or villages as self-employment activities. Main objectives of GLPC are

- Empowering the Poor by organizing them into SHGs/Federations/other Collectives.
- Empower the poor through ensuring access to Financial Services.
- Augmenting existing livelihoods and enhancing incomes
- Explore livelihood opportunities through newer ventures in rural service sector
- Developing Inclusive Value Chains

Objective

In order to ensure accountability, transparency, and compliance with statutory requirements, the accounts of SHGs, VOs and CLFs are required to be audited annually by qualified Chartered Accountant firms as per applicable laws and various guidelines. The audit covers examination of books of accounts, verification of supporting documents, assessment of internal controls, and preparation of audit reports including observations and recommendations.

With the formation of a substantial number of SHGs, VOs and CLFs substantial resources & responsibilities relating decision making and management of funds i.e. to appraisal, lending and loan recovery etc. have been delegated to the SHGs, VOs and CLFs. Thus, the essence of audit policy is to ensure adequate independent, professional audit assurance that the funds received by implementing agencies were used for the purposes intended, that the annual project financial statements are free from material misstatement, and that the terms of fund release were complied with in all material respects. Certification from auditor regarding fund available with SHGs, VOs and CLFs as on date.

GLPC intends to appoint a firm of Chartered Accountants for Audit of various funds like revolving fund, Start up Fund, Community Investment Fund, Viability Gap Funding to CLF, VO and SHG given by Gujarat Livelihood Promotion Company Limited. Firms of Chartered Accountants meeting with the eligible criteria are requested to submit their proposals only on GEM.

Funding:

GLPC give various funds like revolving fund, Start up Fund, Community Investment Fund, Viability Gap Funding to CLF, VO and SHG as per the various guidelines and master circulars issued by Ministry of Rural Development. (MoRD).

Data Sheet

Sr. no.	Particulars	Details
1.	Date of availability of RFP	
2.	Submission of Pre-bid queries	
3.	Pre-bid meeting	
4.	Response to pre-bid queries	
5.	Due Date(Online)	
6.	Due Date(Offline/Hard copy)	
7.	Technical Proposal Opening Date	
8.	Financial Proposal Opening	
9.	EMD/Bid Security	3% of Tender Value in form of Demand Draft In Favour of " Gujarat Livelihood Promotion Company Limited" Payable at Gandhinagar.
10.	Contact Details	
12.	Bid Validity Period	180 Days
13.	Performance Guarantee	5% (To be submitted within a week/7 working days from the notification received to selected agency)

Note:

1. In case of a holiday, the activity will then be carried out on the next working day.
2. In case of a corrigendum, the above activity will be carried out as per the corrigendum.
3. Kindly refer to the GeM website for the extension/corrigendum of the bid, however physical submission will be on third working day from the last date of the online submission (kindly refer to the data sheet).
4. Queries/clarifications received after the period indicated in the data sheet will not be considered.
5. Bidders should submit all required documents online and offline as mentioned in RFP.

A.: Eligibility Criteria:

The interested CA firms are advised to read and understand the eligibility criteria mentioned herewith before submitting their tender: -

a. As per Finance Department circular no JNV-10-2018-1143-A Dated: 16/09/2019 and Dated: 08/06/2020 firm fulfilling criteria of category I as per the circular shall be eligible. In addition to that firm should fulfill following criteria also.

b. The CA Firm Should be registered with Valid PAN & GST registration and registered office in **Gujarat** and working for at least **5** years as on **tender date**. Please submit necessary proof for the same and the **latest** Constitution Certificate issued by the **ICAI** in proof of the same.

c. The CA Firm must be empaneled with C&AG. (Attach Certificate)

d. Joint Venture is not allowed.

e. Firm must be peer reviewed firm.

f. One of the partner of CA firm should have completed "Certificate course on Public Finance and Government Accounting" of ICAI.

g. The Firm must have GST Registration and filed returns till last month. (Attach Certificate and GSTR 1 and GSTR 3B for last 3 months)

h. The firm or any partner of the firm should not have been blacklisted by any authority at any time and any disciplinary action not initiated by ICAI at any time. A notarized self-declaration should be attached on stamp paper.

i. The Auditors firm should not be debarred / delisted in past by any Government organization/ undertakings or by any other institution. It has also to disclose that any disciplinary action has been taken by **ICAI** against the firm/ Partner or any of its Directors. In such cases the firm is not eligible for Appointment (Undertaking Attached). (Annexure – 3)

j. **Agency shall have to furnish details in prescribed format as attached with this tender document in Annexure- 1 (From 1 to 8), Annexure - 3 and Annexure- 2 (Financial proposal) On GEM. All documents need to be submitted online only. Except DD of EMD should be physically submitted to GLPC before last date of tender.**

Any deviation in submission of information in a manner other than prescribed format should be treated as non-submission of information and the bid will be rejected.

C.: DECIDING AWARD OF CONTRACT

- Bidder will be selected based on L1 criteria.
- Please note that the GLPC is not bound to select any of the firms' submitting proposals. Further as quality is the principal selection criterion, the GLPC does not bind itself in any way to select the firm offering the unreasonable lowest price.
- Total work is bifurcated in three regions, Auditor will be appointed region wise so separate auditor will be appointed for each region. Region wise list of SHGs, Vos and CLFs is as per annexure 4.
- Each firm can apply for only one region only. In case any firm applying in more than one region will be disqualified.

D.: Other Terms:

- Sub-Contracting is strictly prohibited and will be liable for immediate termination of assignment.
- **Managing Director GLPC** has reserved all the rights to appoint any one or more of firms for the Audit.
- Any Scheme/ Programme run by **GLPC for SHG, VO, CLF** during any time of financial year will be considered part of **GLPC**'s activity and its Accounts must be covered under the work of Audit assigned to the firm.
- **Managing Director** GLPC will be the sole authority for any interpretation of terminology or any contents of the tender document. The firm can clarify any of its doubts before submission of proposal.
- **Managing Director** GLPC will be the sole authority for taking any decision about contract & can discontinue contract during contract period.
- **Managing Director** GLPC will be the sole authority to accept or reject any bids.

- **The Auditors firm should have to depute minimum number of employees as per the work for the audit on monthly basis. The senior partner/Director should have to attend & verify the audit related work with own signature for minimum 2 days in a week at GLPC.**
- The Audit work of the SHG, VO, CLF will be carried out at taluka level. (Annexure **– 4 List**)
- The Audit Team for the audit work of GLPC should be decided by Auditors firm and the same should be informed to the designated officer of the GLPC, any change in audit team once decided shall be permitted only with the prior permission of designated officer of GLPC.
- Tender shall be submitted in prescribed / official tender document only and EMD in physical copy should be received at GLPC office before last date of tender. If submitted in any other form or in any photocopy or without receipt of EMDs, the same shall be summarily rejected.
- The agency must submit all the required information in the prescribed format only. Any deviation from it or information submitted in any other format will be treated as a non-submission of bid and the application/ tender will be liable to be cancelled.

D.: SCOPE OF WORK FOR AUDITOR:

The Audit will be carried out in accordance with Auditing Standard and master circulars and other circulars issued by MoRD time to time. It will include such tests and controls, as the auditors consider necessary under the circumstances. The major areas that will be covered are as under:

1. Scope for Audit of Self Help Groups (SHGs), Village Organisations (VOs), and Cluster Level Federations (CLFs) will be limited to fund released by Gujarat Livelihood Promotion Company under NRLM scheme only.
2. The scope of audit for Self Help Groups (SHGs), Village Organisations (VOs), and Cluster Level Federations (CLFs) under the NRLM framework is to ensure financial integrity, governance compliance, and social accountability. From a funding agency's perspective, this scope is aligned with **Indian Auditing Standards (SAs)** to provide reasonable assurance on the utilization of public funds.
3. Enable the auditor to express a professional opinion on the annual financial statement of SHGs, VOs, CLFs; these would include Receipt and Payment account,

Income and Expenditure account, Balance Sheet, Bank Reconciliation Statement (BRS), Statement of Expenditure (SoE) and utilization of Funds as per guidelines.

4. Comment on the effectiveness of the overall financial management arrangements including the system of internal controls as documented in the fund management guidelines, MOU's and various guidelines for specific funds.
5. Specific opinion that the grant from the project has been used for the intended purpose and bring to the project's attention any fraud related issues and activities including diversion of funds from intended purpose or misuse of funds.
6. Comment on procurement and adherence of community procurement guidelines at CLF level.
7. Comment on the effectives of internal control mechanism and internal check.
8. Enable the auditor to express an independent opinion as to whether SHGs, VOs, CLFs are being formed as per guidelines and they are operating properly as per the standard operating procedures.
9. Verification of Books of Accounts may include following:

   Ascertain whether proper books of accounts have been maintained (A check list has been prepared which may be refereed Checklist to be signed by SHG, VO, CLF office bearer/Member). Verification and certification of following documents

   (a) Receipt & Payment Account.
   (b) Income and expenditure Account.
   (c) Balance sheet.
   (d) SHG wise Savings at CLF for CIF.
   (e) SHG wise CLF Loan Outstanding for CIF.
   (f) SHG wise outstanding fund for RF.

10. Vouching will include following

    - Verification of cash book, pass book & cheque issue register etc.
    - Verification of payment details with supporting vouchers.
    - All expenditure made must have been passed for payment in minute book
    - Grant received from GLPC(Districts) has been utilized under the head for which it was sanctioned and as per the approved conditions.
    - Whether procurement procedures have been followed. (whether procured from lowest quoted supplier, budget, community procurement manual)
    - Whether loan recovered (Both principal and interest) within prescribed time limit.
    - Whether expenditure as mentioned in the cash book is in conformity with the UC submitted to GLPC(Districts).
    - Last but not the least; audit has to verify any fraud, deviation from standard operating procedure etc. Preparation of Financial Statement

11. To cross verify above details auditor will get details of advances given to SHGs, VOs, CLFs form district office.

Auditor will ensure that all above points are covered in their Executive Summary/Audit report. If any deficiency found in their work, audit report may be rejected and payment will not be made for that report.

While conducting the assignment special attention should be given to the following:

a) The SHGs, CLFs, VOs who are receiving funds from GLPC only to be audited.

b) The books of accounts of each SHGs, CLFs, VOs to be audited for the period from date on which such SHG, CLF, VO was established.

c) The Grants/Funds received by SHGs, CLFs, VOs , expenditure reported by them and the unspent balances lying in the form of cash and bank balances in cash book and the interest earned as well as the expenditure and unspent balances reported to concerned upper units needs to be reconciled for financial year ends.

d) The CA firm should also to make comments on the amount of expenditure, Loans to Members of the SHGs, CLFs, VOs and unspent balances shown in audit reports i.e. Financial Statements and UCs certified by auditors at the end of each financial year/end of project period. The CA firm has to give opinion on the funds spent by auditee organization in accordance with the conditions laid down in various circulars and guidelines from time to time with due attention to economy and efficiency, and only for the purpose for which the financing was provided.

e) Even though the SHGs, CLFs, VOs are spread at different districts/blocks among all over the state, the officials of CA firm have to make their presence physically at all respective implementing SHGs, CLFs, VOs from commencement of assignments till its completion considering the coverage of audit of all SHGs, CLFs, VOs, in 100% manner.

f) The CA firm has to form sufficient number of teams led by a CA for conducting the said assignment in a smooth manner and to complete the same in a time bound manner.

g) The coverage of units for the assignment will be 100%.

h) Auditor is required to issue separate audit report for each SHGs, CLFs, VOs in following format.

Part A: Audit report- It is divided into 4 parts beginning with the summary of the report.

Part 1: - Independent Auditors Report (Opinion Part).

Part 2: - Irregularities and suggestions.

Part 3: - Fund-wise Reconciliation. (Must mention closing balance lying with unit as on date)

Part 4: - Compliance/Action Taken Report on audit report of previous F.Y.

Part B: -It includes the Audited Financial Statements as under:

I. Receipts & Payments Accounts (with schedules)
II. Trading & P/L Account (with schedules)
III. Balance Sheet (with schedules)
IV. Bank Reconciliation Statement (with annexure)
V. Statement of unspent fund.

Part C: Executive Summary

11. Audit Duration:
- Period of appointment will be for 2026-27 to 2028-29 and period of audit will be date from creation of SHG, VO, CLF to 2028-29.
- Audit of funds will be made from first disbursement of fund by GLPC to VO, SHG, CLF. i.e For Revolving fund (RF) it will be from 2011-12. For start-up fund (SF) and Community investment fund (CIF) it will be from 2018-19. For Viability Gap Funding (VGF) it will be from 2024-25.
- Audit work will be started for previous period (As mentioned above) and simultaneously for current period i.e 2026-27 to 2028-29 and report of the same shall be submitted on six month basis. Audit Report shall be submitted on or before 15th day of completion of six month.
- Audit report for the work before FY 2026-27, work should be completed within one year from the date of appointment. If work is not completed as per prescribed time limit penalty will be levied as per penalty clause.

❖ Jurisdiction: -

Any dispute, claim, or matter arising out of or relating to this agreement shall be subject to the exclusive jurisdiction of the competent courts located in **Gandhinagar**, and no other court shall have jurisdiction in respect thereof.

❖ Audit Fees payment condition: -

1. 80 % of the fees payable will be paid after receipt of Audit report. Please also note that fees payment will be made in the proportion of work completed on monthly basis.
2. 20 % of the fees payable towards checking submitted report quality by GLPC.
3. Security Deposit will be paid after 3 months of final payment of 20% fees.
4. No transport allowance or any of the claims will not be paid or reimbursed as out of pocket expense is included in the tender estimated cost.
5. Fees payable will be subject to normal tax liability in India.

❖ PENALTY CLAUSE:

1. In case of non-completion of work allotted to CA firm EMD will be forfeited and any withheld fees by GLPC shall not be paid.
2. If work is not completed in prescribed time limit as per tender than penalty @ 1% of fees pertaining to such pending work.
3. Work should be completed as per prescribed time limit as mentioned in tender. In case of any administrative difficulty communication should be made to GLPC well in advance and GLPC have exclusive right to extend the time limit.

Checklist of Documents

Name of C. A. Firm: -

Address: -

Sr. No	Requirement	Attachment
1	The Firm Should have been registered for a period of 15 Years from the date of Incorporation to date of tender in Gujarat (Basis will be latest ICAI Firm Card as on tender date)	**Form 1 (Annexure 1)**
2	Minimum 5 Partner in the Firm out of which 3 must be FCA as on 31/03/2026. (Basis will be latest ICAI Firm Card as on tender date)	**Form 2 (Annexure 1)**
3	Audit and attestation income of Last Year should be more than 50 lakhs. (FY 2024-25) (Audited Financial Statement of the Firm)	**Form 4 (Annexure 1)**
4	Certificate course on Public Finance and Government Accounting.	**Form 5 (Annexure 1)**
5	Peer Review Certificate.	**Form 7 (Annexure 1)**
6	CA Firm has experience of audit of Govt. Origination in last 3 years (**Organization under category 1 or 2 as per the finance department resolution no JNV-10-2018-1143-A, dated 16-09-2019 and 08/06/2020)**	**Form 6 (Annexure 1)**
7	Copy of GSTR 1 and 3B of last three months.	Copy of GST returns
8	Copy of letter for empanelment with C&AG.	**Form 8 (Annexure 1)**
9	Affidavit of firm not blacklisted.	Affidavit copy
10	Undertaking regarding disclosure of any disciplinary actions by ICAI.	Affidavit copy
11	EMD 3% of Estimated cost of tender.	Physical copy of EMD.

Annexure 1

FORM - 1

Name of the Firm ____

Details of Firm Experience

Sr. No.	Name of Firm	Date of Incorporation as per ICAI Certificate as on tender date	Page No.

Sign and seal of Authorized representative

Note: -

- **Certificate of constitution/ Firm Card issued by ICAI as on tender date should be attached with Technical Proposal.**
- **This form should be uploaded with Technical Proposal on gem portal.**

FORM -2

Name of the Firm ____

Details of Full-Time Partners of the firm

Details of CA Partners

Sr. No.	Name	Member-ship No.	Whether FCA / ACA	Date of joining the firm (full time)	Date of Becoming FCA	Station & Region Where residing at present	Details of working experience in Gujarat Region	Page No.
1	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**

Sign and seal of Authorized representative

Note: -

- **Certificate of constitution/ Firm Card issued by ICAI as on tender date should be attached with Technical Proposal.**
- **This form should be uploaded with Technical Proposal on gem portal.**

FORM - 3

Name of the Firm____

Particulars of Branches

Sr. No.	Station at which located	Complete address with PIN Code & Telephone No.	Name of the partner in charge of the branch	Date of opening of the branch	Region	Page No.

Sign and seal of Authorized representative

Note :-

- **Certificate of constitution/ Firm Card issued by ICAI as on tender date should be attached with Technical Proposal.**
- **This form should be uploaded with Technical Proposal on gem portal.**

FORM–4

Details of Income from audit and attestation services

(Rs. in Crores)

Sr. No.	Year	Total income from audit and attestation service (Rs.)	Page No.
1	2024-25		
	Total		

Sign and seal of Authorized representative

Note: -

- **Copy of audit report and Profit & Loss Account and Balance sheet or certificate certified by CA must be submitted as proof of documentary evidence with technical proposal.**
- **This form should be uploaded with Technical Proposal on gem portal.**

From- 5

DETAILS OF CERTIFICATE COURSE ON PUBLIC FINANACE AND GOVT. ACCOUNTING OF ICAI

Sr. No.	Name of partner	Certificate no issued by ICAI	Page No.
1	**2**	**3**	**4**
1			
2			
3			
4			
	TOTAL		

Sign and seal of Authorized representative

Note: -

- **Enclosed Notarised Copy of the Certificate issued by ICAI**
- **This form should be uploaded with Technical Proposal on gem portal.**

FORM - 6

Name of the Firm.____

Details of experience of working for Audit Projects of Government / Semi Govt. / Local Bodies during last 3 years i.e.2023-24 , 2024-25 and 2025-26 (Organization under category 1 or 2 as per the finance department resolution no JNV-10-2018-1143-A, dated 16-09-2019 and 08/06/2020).

Sr. No.	Name of the Govt./Semi Govt. Agency / Local Bodies	Nature of assignment	Year for which appointed	Current status of work	Completion certificate Date if work is completed	Page No

Sign and seal of Authorized representative

Note: -

- **Completion certificate must be attached if work is completed**
- **This form should be uploaded with Technical Proposal on gem portal.**

FORM - 7

Name of the Firm.____

Details of peer review certificate

Sr.No.	Details of Quality Certificate	Page No

Sign and seal of Authorized representative

Note: -

- **Enclosed Copy of the peer review Certificate.**
- **This form should be uploaded with Technical Proposal on gem portal.**

<u>**FORM - 8**</u>

Name of the Firm.____

Details of CAG Empanelment

Sr.No.	Details of CAG Empanelment number	Page No

Sign and seal of Authorized representative

<u>**Note: -**</u>

- **Enclosed Copy of the CAG Empanelment letter for FY 2026-27.**
- **This form should be uploaded with Technical Proposal on gem portal.**

ANNEXURE-2

FINANCIAL OFFER

Name of the Firm.____

Price bid

Sr No	Particulars	Rate for Audit work up to FY 2025-26 (Lum psum rate)	Rate for Audit work for FY 2026-27 to 2028-29 (Per year)
1	Work of audit as per the scope of tender.		

Note:

- **Above amount is inclusive of GST (GST rate considered at present is 18%. No additional amount will be paid in case of change in rate)**
- **TA/DA of manpower is also included in above rate.**
- **No other cost / charges / fees will be payable.**
- **This form must be uploaded in GeM only. No physical copy required to be sent at any office.**

Sign and seal of Authorized representative

Annexure 3

(On Rs. 300/- stamp Paper notrised)

To

....

....

....

Sir,

Sub: - Bid for Appointment of Chartered Accountants firm for Audit of funds distributed to CLF, VO, SHG by GLPC.

I / We ....Chartered Accountant firm here with enclose technical proposal for your RFP for selection of Chartered Accountant Firm for Appointment of Chartered Accountants firm for Audit of funds distributed to CLF, VO, SHG by GLPC.

We declare that all information submitted by us in response of bid is true and correct. We are not black listed/ debarred by any State/ Central Government or Semi Government or any government board/ corporation currently or in past.

We also undertake that no disciplinary action has been taken by ICAI against the firm/ partner or any of its directors.

Yours faithfully

Signature ....

Full name ....

And address ....

(CA Firm)

Annexure 4

Regionwise list of SHGs, Vos and CLFs.

State	District	Total SHGs	Total VOs	Total CLFs
	Total	**280539**	**13106**	**1204**
		Region 1		
1	BANAS KANTHA	11911	728	51
2	PATAN	11220	421	37
3	MAHESANA	12636	476	42
4	SABAR KANTHA	8543	501	38
5	ARAVALLI	9115	383	30
6	GANDHINAGAR	6339	219	22
7	AHMADABAD	10527	359	34
8	PANCH MAHALS	8819	418	45
9	MAHISAGAR	6542	391	37
10	ANAND	12197	357	35
Total		**97849**	**4253**	**371**
		Region 2		
11	DAHOD	15472	814	64
12	VADODARA	9737	387	41
13	CHHOTA UDAIPUR	10494	647	41
14	NARMADA	5541	299	36
15	BHARUCH	8189	371	41
16	SURAT	11077	503	49
17	TAPI	10112	551	51
18	NAVSARI	11521	463	25
19	VALSAD	11730	421	27
20	DANG	4104	264	22
21	KHEDA	11299	421	36
Total		**109276**	**5141**	**433**
		Region 3		
22	AMRELI	8267	464	48
23	JUNAGADH	7524	334	34
24	GIR SOMNATH	6036	237	23
25	PORBANDAR	2698	129	14
26	JAMNAGAR	9122	411	36
27	DEVBHUMI DWARKA	3663	133	12
28	MORBI	2281	176	24
29	RAJKOT	9778	495	55
30	BOTAD	3396	133	12
31	BHAVNAGAR	5787	340	43
32	KACHCHH	7068	414	60
33	SURENDRANAGAR	7794	446	39
Total		**73414**	**3712**	**400**