

बिड दस्तावेज़ / Bid Document

बिड विवरण/Bid Details	
बिड बंद होने की तारीख/समय /Bid End Date/Time	21-10-2026 16:00:00
बिड खुलने की तारीख/समय /Bid Opening Date/Time	22-10-2026 16:00:00
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	Rural Development Department Gujarat
संगठन का नाम/Organisation Name	Commissionerate Of Rural Development
कार्यालय का नाम/Office Name	Gandhinagar
शिकायत निवारण के संपर्क विवरण/ Contact details of Grievance redressal	HOD Email id :buyer53.edg.gj@gembuyer.in Buyer Email id: crdesta@gmail.com
वस्तु श्रेणी /Item Category	Financial Audit Services - as per atc; 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	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	Yes Complete
विक्रेता से मांगे गए दस्तावेज़/Document required from seller	Experience Criteria,Bidder Turnover,Certificate (Requested in ATC),Additional Doc 1 (Requested in ATC) *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)	250000
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
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ईपीबीजी विवरण /ePBG Detail

एडवाइजरी बैंक/Advisory Bank	Bank Of Baroda
ईपीबीजी प्रतिशत (%) /ePBG Percentage(%)	5.00
ईपीबीजी की आवश्यक अवधि (माह) /Duration of ePBG required (Months).	12

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

लाभार्थी /Beneficiary :

Joint Director Accounts
Gandhinagar, Rural Development Department Gujarat, Commissionerate of Rural Development,
(Joint Director Accounts)

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

एमआईआई अनुपालन/MII Compliance

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

एमएसई खरीद वरीयता/MSE Purchase Preference	Yes
सूक्ष्म और लघु उद्यम मूल उपकरण निर्माताओं/सेवा प्रदाता को खरीद में प्राथमिकता, यदि उनका मूल्य $L1+X\%$ / Purchase Preference to MSE OEMs/ Service Provider available upto price within $L1+X\%$	20

1. If the bidder is a DPIIT registered Startup, the bidder shall be relaxed from the the eligibility criteria of "Experience Criteria" as defined above subject to their meeting of quality and technical specifications. The bidder seeking Relaxation from Experience Criteria, shall upload the supporting documents to prove his eligibility for Relaxation.
2. If the bidder is a DPIIT registered Startup, the bidder shall be relaxed from the the eligibility criteria of "Bidder Turnover" as defined above subject to their meeting of quality and technical specifications. If the bidder is DPIIT Registered OEM of the offered products, it would be relaxed from the "OEM Average Turnover" criteria also subject to meeting of quality and technical specifications. The bidder seeking Relaxation from Turnover shall upload the supporting documents to prove his eligibility for Relaxation.
3. 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.
4. **Purchase preference to Micro and Small Enterprises (MSEs):** Purchase preference will be given to MSEs from the State of Bid Inviting Authority having valid Udyam Certificate and whose credentials are validated online through Udyam Registration portal as defined in Public Procurement Policy for Micro and Small Enterprises (MSEs) Order, 2012 dated 23.03.2012 issued by Ministry of Micro, Small and Medium Enterprises and its subsequent Orders/Notifications issued by concerned Ministry/ State of Bid Inviting Authority. If the bidder wants to avail themselves of the Purchase preference, the bidder must be the manufacturer / OEM of the offered product on GeM. In respect of bid for Services, the bidder must be the Service provider of the offered Service. Traders are excluded from the purview of Public Procurement Policy for Micro and Small Enterprises and hence resellers offering products manufactured by some other OEM are not eligible for any purchase preference. Relevant documentary evidence in this regard shall be uploaded along with the bid in respect of the offered product or service, and Buyer will decide eligibility for purchase preference based on documentary evidence submitted, while evaluating the bid. If L-1 is not an MSE and MSE Seller (s) has / have quoted price within L-1+ 20% (Selected by Buyer) of margin of purchase preference /price band defined in relevant policy, such MSE Seller shall be given opportunity to match L-1 price and contract will be awarded for % (selected by Buyer) percentage of total quantity. The buyers are advised to refer the for compliance of Concurrent application of Public Procurement Policy for Micro and Small Enterprises Order, 2012 and Public Procurement (Preference to Make in India) Order, 2017 and its subsequent Orders/Notifications issued by concerned Ministry. Benefits of MSE will be allowed only if seller/service provider is validated on-line in GeM profile as well as validated and approved by Buyer after evaluation of documents submitted.
5. If L-1 is not an MSE and MSE Service Provider (s) has/have quoted price within L-1+ 20% of margin of purchase preference /price band as defined in the relevant policy, then 100% order quantity will be awarded to such MSE bidder subject to acceptance of L1 bid price.
6. Estimated Bid Value indicated above is being declared solely for the purpose of guidance on EMD amount and for determining the Eligibility Criteria related to Turn Over, Past Performance and Project / Past Experience etc. This has no relevance or bearing on the price to be quoted by the bidders and is also not going to have any impact on bid participation. Also this is not going to be used as a criteria in determining reasonableness of quoted prices which would be determined by the buyer based on its own assessment of reasonableness and based on competitive prices received in Bid / RA process.
7. Past Experience of Similar Services: The bidder must have successfully executed/completed similar Services

over the last three years i.e. the current financial year and the last three financial years(ending month of March prior to the bid opening): -

1. Three similar completed services costing not less than the amount equal to 40% (forty percent) of the estimated cost; or
2. Two similar completed services costing not less than the amount equal to 50% (fifty percent) of the estimated cost; or
3. One similar completed service costing not less than the amount equal to 80% (eighty percent) of the estimated cost.

अतिरिक्त योग्यता /आवश्यक डेटा/Additional Qualification/Data Required

Number of Years of firm/company's existence as per ICAI certificate as per ATC

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

तकनीकी विशिष्टियाँ /Technical Specifications

विवरण/ Specification	मूल्य/ Values
कोर / Core	
Scope of Work	as per atc
Type of Financial Audit Partner	CA Firm
Type of Financial Audit	Statutory Audit
Category of Work under Financial Audit	as per atc
Type of Industries/Functions	as per atc
Frequency of Progress Report	as per atc
MIS Reporting for Financial Audit support	Yes
Frequency of MIS reporting	as per atc
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

प्रेषिती/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	Sanketkumar Sureshbhai Patel	382010,Block 16, 3rd floor, Dr.Jivraj Mehta Bhawan, Old Sachivalay, Gandhinagar	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 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---



Commissioner of Rural Development
(GOVERNMENT OF GUJARAT)

TENDER DOCUMENTS

FOR

Invitation of Tender for Appointment of Chartered Accountant firms
for **Statutory Audit of different schemes of Commissioner
of Rural Development office**



The Commissioner,
Office of the Commissioner of Rural Development.
Block No.16/2nd Floor, Dr. Jivraj Maheta Bhavan,
Gandhinagar (Gujarat)

YEAR: 2026-27

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**Commissioner Of Rural Development
(Government of Gujarat)
Tender Notice No. _____ of 2025-26 for Statutory Auditor**

Commissioner Of Rural Development Office, Gandhinagar is inviting Online Tenders (E-tendering) for Appointment of Chartered Accountant firms for Statutory audit work of CRD Office.

Name of work Appointment of Chartered Accountant firms for Statutory audit work of CRD Office As per Statement-A.	1.Estimated cost 2,50,000/- Rs
	2. EMD At 3% - 7500/- Rs
	3. Duration of the contract 12 Months
SCHEDULE OF E-TENDERING.	
1. Downloading of Tender Documents.	As per GeM
2.Online submission of tender document	As per GeM
3. Physical Submission of Tender fee, EMD and other documents.	Bidder can submit the EMD with account payee demand draft in favour of "Commissioner Of Rural Development". bidder has to upload scanned copy/proof of the DD along with bid and has to ensure delivery of hard copy to the Joint Director (Accounts), Commissioner Of Rural Development, Block No-16/2nd Floor, Dr Jivraj Maheta Bhavan, Gandhinagar.
4. Online Verification of Tender Fee, EMD & other documents	As per GeM norms
5. Opening of Technical Bid (If Applicable (On line)	As per GeM norms
6. Opening of price bid (On line)	As per GeM norms
The details of above notice and tender documents are available on www.gem.gov.in GeM Portal	

**Commissioner of Rural Development
(Government of Gujarat)**

TENDER NOTICE NO.

OF 2025-2026 for Statutory Auditor

1.0 Preamble: The Office of Commissioner Of Rural Development (CRD) is the controlling and monitoring and policy making office of the implementing agency i.e. District Rural Development Agency (DRDA) which has traditionally been the principal organ at the District level to oversee the implementation of different anti-poverty programs and schemes of Government of India and the Government of Gujarat.

1.1 Objective: The office of Commissioner of Rural Development is visualized as a head office of implementing agency i.e. DRDA which is specialized and a professional agency capable of managing the anti-poverty programs of the Ministry of Rural Development on the one hand and to effectively relate these to the overall effort of poverty eradication in all the Districts across the state. In other words, while the Commissioner of Rural Development Office will continue to watch over the Implementation of RD Program to ensure effective utilization of the funds intended for anti- poverty programs, it will need to develop a far greater understanding of the processes necessary for poverty alleviation/eradication. It will also need to develop the capacity to build synergies among different agencies involved for the most effective results.

2.0 Contacting Officer:

In case Bidder finds any difficulty in getting the necessary information / help from the GeM portal or for participating in online Tendering, they can contact the below office.

Joint Director (Accounts) Block No-16/2nd floor, Dr. Jivraj Maheta Bhavan, Old Sachivalay, Gandhinagar-382010 Email: jtldr-acct-crd@gujarat.gov.in Phone 079-23256307	GeM Adviser 5 th Floor, Industries Commissioner Office, Udyog Bhavan Gh-Road, Gandhinagar-382010
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3.0 General Instructions in respect of scope of Work:

- 3.1** The auditor should be well conversant with all the schemes/ guidelines/G.R.s/ circulars, standing instructions, orders issued from time to time by Central /State Government as well as Commissioner and Rural Development Department.
- 3.2** The auditor shall raise their bills for fees on yearly basis at Commissioner of Rural Development office, Gandhinagar along with audit report, presentation and other necessary enclosures.
- 3.3** Work of auditor in CRD will start immediately on issuance of letter of appointment.
- 3.4** The personnel of the C.A. Firm should be in position to start the work immediately on intimation regarding appointment.
- 3.5** The auditor shall provide the details and documentary evidences of qualifications of authorized Chartered Accountant and other staff to be deployed for this assignment to the Commissioner of Rural Development office, Gandhinagar in advance before starting work.
- 3.6** Any further clarification on the scope of work can be obtained from the Commissioner of Rural Development office through written communication.
- 3.7** The auditor shall carry out the assignment in accordance with the highest standard of professional and ethical competence and integrity as prescribed by the Code of Conduct of Institute of Chartered Accountants of India, New Delhi, instructions and circulars of finance department GOG on the subject matter having due regard to nature and purpose of the assignment, and shall ensure that the authorized deputed Chartered Accountant and other staff perform the services under this Agreement and conduct themselves in a manner consistent herewith.
- 3.8** If any serious irregularity (financial or unauthorized violation / divergence from the contractual provision etc.) is noticed during the course of audit, same shall be reported confidentially by audit firm to the Joint Director (Accounts) as flash report within 3 days by confirmatory post. Moreover, copy of the same should be served to Commissioner of Rural Development.
- 3.9** The Commissioner of Rural Development reserves the right to accept or to reject any or all the offers without assigning any reason thereof.

Joint Director (Accounts)
Commissioner of Rural Development
Gandhinagar

4.0 Statement

Statement-A			
Sr. No	Scheme Name	Auditable Year	Estimated Cost (In RS.)
1	MGNREGA	2025-26	2,50,000
2	PMAY-G	2025-26	
3	Swachh Bharat Mission-Rural	2025-26	
4	PMKSY/WATERSHED	2022-23, 2023-24, 2024-25, 2025-26	
5	SAU	2024-25, 2025-26	

5.0 SCHEME WISE SCOPE OF WORK

MGNREGA

1. Under MGNREGA scheme, separate statutory audit will be conducted for Wage-Material, Admin, CFP, Project Up gradation, Scheme of SNA and SNA SPARSH and BNRGSK and 100% Centrally Sponsored Scheme.
2. Under the MGNREGA scheme, the funds allocated to the districts under the funds received by the state level from the central and state governments under the Wage-Material, Admin, CFP, Project Unnatti, SNA and SNA SPARSH as well as BNRGSK and 100% Centrally Sponsored Schemes and the funds allocated to the districts and the administrative expenses incurred from the state level funds, IEC expenses, and other miscellaneous income-expenditure-income-outflow statement, income-expenditure closing balance statement, final balance sheet and preparation of audit report with UTC as per the guidelines of the MGNREGA scheme will have to be done.
3. Compile the statutory audit report of each district and integrate it with the state level fund and prepare the audit report with UTC as per the integrated report, income-expenditure, closing balance sheet, final statement as well as the guidelines of the MGNREGA scheme. And the income-expenditure sheet, income-expenditure, closing balance sheet, final statement shall be prepared separately for the state level scheme.
4. If the Government of India gives any other instructions to separate the audit report, then the audit report shall be prepared accordingly. In addition, if the Government of India asks for the necessary certificate in response to the query, it shall be provided on time. No separate fee shall be paid in this regard.
5. Prepare the district-wise statement of the grant given to the districts from the state level fund.
6. The districts will have to prepare a detailed income-outflow and closing balance sheet from the state-level fund.
7. Whether the work has been done as per the guidelines and act of the MGNREGA scheme? And whether financial fairness has been maintained in terms of audit? It will have to be verified.
8. The audit reports of the districts will have to be obtained from the state level and a consolidated audit report will have to be prepared as per the guidelines of the MGNREGA scheme.
9. If there is any error in the audit report submitted by the districts, the error will have to be corrected by contacting the concerned CA of that district.

PMAY (G)

1. Apart from Pradhan Mantri Awas Yojana, audit report for Bathroom Construction Assistance Scheme, Indira Awas Yojana and PM-JANMAN Yojana will have to be submitted separately.
2. In the State Nodal Account (SNA Ac), Non-SNA Account and SNA SPARSH module, the grant allocated to the districts and other miscellaneous income and expenditure from the state fund as per the funds received from the Central and State Governments, preparation of income and expenditure statement, closing balance statement, preparation of final survey and preparation of audit report with UTC as per the guidelines of Pradhan Mantri Awas Yojana.
3. Compiling the statutory audit reports of each district and integrating them with the state fund and preparing the consolidated income-outflow statement, income-expenditure statement, income-expenditure-closing balance statement, complete survey and audit report with fixed UTC.
4. Preparing the district-wise statement of administrative grants allocated to the districts from the State Nodal Account (SNA Ac), Non-SNA account and SNA SPARSH module.
5. Verifying whether the work has been done as per the guidelines of the Pradhan Mantri Awas Yojana? And whether financial fairness has been maintained in the audit.
6. Obtaining the audit reports of the districts from here and preparing the consolidated audit report as per the guidelines of the Pradhan Mantri Awas Yojana.
7. If there is any error in the audit report submitted from the districts, the concerned CA of that district should be informed. The error will have to be corrected by contacting with.
8. The office assigning the audit work will have to conduct the state level audit within 10 days of receiving the order.
9. If any policy question or matter arises from the Government of India level, from here, from the state level, regarding the audit of the said schemes, financial, statutory guidance will have to be provided in that regard. And if there is a need to correct the report, it will have to be corrected and submitted here with the original signature. No additional payment will be made in this regard.
10. The Additional Commissioner (PMAY-G) will have full authority to change the above conditions as per the circumstances. And the headquarter will be Gandhinagar for any judicial matters.
11. As per Chapter-9.4.1 of the Pradhan Mantri Awas Yojana Guidelines, the Chartered Account (C.A) should have the following qualifications.

The State will ensure that the account of PMAY-G at the State level and the administrative fund account at the district level is audited by a Chartered Accountant selected from a panel approved by the C&AG. The auditing should be completed before 31st August of the next financial year. All the PMAY-G Accounts all levels shall also be open to audit by the C&AG as well as by the Internal Audit Wing of the pay and accounts office of the Ministry of Rural Development.

Swachh Bharat Mission-Rural

1. The Statutory Auditor must be CAG Empanelled for the year in which the audit is carried out.
2. In Swachh Bharat Mission-Gramin Phase 2 Scheme, separate statutory audit of SNA SPARSH and 100% State contribution grant of the Centre and the State will have to be done as per 60:40.
3. In Swachh Bharat Mission-Gramin Phase 2 Scheme, the funds allocated to the districts from the funds received by the State level from the Centre and the State Government and the administrative expenses incurred from the State level funds, IEC expenses and other miscellaneous, other components as per income-expenditure and income-outflow statement, production-expenditure closing balance statement, and the preparation of a final statement as per the guidelines of Swachh Bharat Mission-Gramin Yojana with UTC will have to be done.
4. Compile the statutory audit report of each district and integrate it with the state level fund and prepare income-expenditure statement, income-expenditure statement, final statement as per the integrated report. Also, the work of preparing the audit report with UTC as per the format mentioned in the guidelines of Swachh Bharat Mission-G scheme and state level scheme-wise income-expenditure statement, income-expenditure statement, final statement shall be prepared separately.
5. The work of preparing a district-wise statement of the grant allocated to the districts from the state level fund shall be done.
6. The work of preparing a detailed income-expenditure and closing balance statement by the districts from the state level fund shall be done.
7. Whether the work has been done as per the guidelines of Swachh Bharat Mission-Gramin Phase 2 scheme and whether financial propriety has been maintained during the audit shall be verified.
8. The audit report of the districts will have to be obtained from the state level and a consolidated audit report will have to be prepared as per the guidelines of Swachh Bharat Mission-Gramin Phase 2 Scheme.
9. If there is any error in the audit report submitted by the districts, the error will have to be corrected by contacting the concerned CA of the district.
10. If the Government of India gives any instructions to separate the audit report or any other instructions, the audit report will have to be prepared accordingly. Moreover, if the necessary certificate is asked to be given in response to the query given by the Government of India, it will have to be given on time. No separate fee will have to be paid in this regard.
11. The office assigning the audit work will have to conduct the state level audit after receiving the order. -Furthermore, if any policy issue arises from the Government of India level to the state level related to the audit of Swachh Bharat Mission-Gramin Phase 2 Scheme, financial and statutory guidance will have to be provided in that regard.
12. Spe.Commissioner (Swachh Bharat Mission-Gramin Yojana) shall reserve full power to vary the above conditions as per the circumstances and the headquarter for any legal matters shall be Gandhinagar.

PMKSY/WATERSHED

1. Under PMKSY WDC 2.0 scheme, audit report on Batch-5 and Batch-6 as well as 100% State Participation for Pradhan Mantri Krishi Sinchai Yojana-Watershed component will have to be submitted separately.
2. For Batch-5 and Batch-6, Audit report will have to be prepared based on 100% fund allocated by the State Government and grant distributed to the districts by the Central and State Government. Income-Expenditure Statement, Balance Sheet and Grant Utilization Certificate (U.T.C.) will be prepared as per the guidelines of Pradhan Mantri Krishi Sinchai Yojana Watershed component.
3. To prepare consolidated report of PMKSY WDC 2.0 A SINGLE NODAL ACCOUNT and SNA SPARSH which will prepare income and expenditure, final balance sheet and all the reports required as per the rules and to verify income and expenditure with the report of PFMS/IFMS.
4. Collecting the statutory audit report of each district and integrating it with the state fund and preparing a consolidated income-expenditure statement, balance sheet. Also, the audit report will have to be prepared with the prescribed grant utilization certificate (U.T.C.).
5. If a district has been allocated a grant from the state finance 100% share, then preparing a district-wise sheet, preparing the income-expenditure and balance sheet of each district.
6. Under the Pradhan Mantri Krishi Sinchai Yojana - Watershed Component, if a grant has been allocated in all the budget heads of each district from the grant received in that year, then the task of preparing a district-wise sheet and the task of preparing a detailed income-outflow and closing balance sheet of each district.
7. As per the Pradhan Mantri Krishi Sinchai Yojana - Watershed Component Guidelines Act, whether the work has been done or not and whether financial discipline has been followed from the point of view of audit? The task of verifying it.
8. To receive audit reports from the district and prepare a consolidated audit report as per the guidelines of Pradhan Mantri Krishi Sinchai Yojana- Watershed Component.
9. If there is any error in the audit report submitted in the district, then the concerned D.W.D.U staff and CA should be instructed to prepare the necessary audit report.
10. Further, if any policy question arises from the Government of India or the State Government level regarding the audit of 'Pradhan Mantri Krishi Sinchai Yojana- Watershed Component', then financial and statutory guidance should be given for the same, and if it is found necessary to amend the report or UTC (certificate), then it should be amended and signed by the original signatory. This report should be submitted here.
11. The Chief Executive Officer, GSWMA (Pradhan Mantri Krishi Sinchai Yojana- Watershed Component) shall have full power to vary the above conditions.
12. In any judicial matter, Gandhinagar shall be the headquarters.

SAU

1.To prepare, based on the funds received from the Central and State Governments under the State Fund (Gujarat State Social Audit Society Account), statements showing district-wise grants allocated, other miscellaneous income and expenditure incurred from the State Fund, along with the Receipts and Payments Statement, Income and Expenditure Statement, Closing Balance Statement, and Final Accounts. Further, to prepare the Audit Report along with the Utilization Certificate (UTC) as per the guidelines of the MGNREGA/VB-G RAM-G Scheme.

2.To verify whether the activities have been carried out in accordance with the MGNREGA / VB-G RAM-G Act and Scheme Guidelines, and to examine whether proper financial propriety and financial discipline have been maintained in respect of the transactions subject to audit.

3.To obtain the audit reports from the districts and prepare a consolidated State-level Audit Report in accordance with the guidelines of the MGNREGA/ VB-G RAM-G Scheme.

4.If any error or discrepancy is found in the audit report submitted by any district, to contact the concerned Chartered Accountant (CA) of that district and ensure that the necessary corrections are made.

5.Upon receipt of the Office Order assigning the audit work, the State-level audit shall be completed within 3 days.

6. In addition, if any policy-related question, issue, or matter concerning the audit of the MGNREGA/ VB-G RAM-G Scheme arises at the Government of India level or at the State level, to provide the necessary financial and statutory guidance in the matter. Wherever required, to make necessary corrections in the Audit Report or Utilization Certificate (UTC) and submit the same to the office with the original signature.

7.The Director, Social Audit Unit, Gandhinagar shall have full authority to modify the above terms and conditions depending upon the circumstances. The Headquarters for all judicial matters shall be Gandhinagar.

SECTION-I

6.0 SPECIFICAION OF AUDIT SERVICE

(A) Minimum eligibility criteria:

Sr.	Minimum eligibility criteria	Proof to be enclosed
1	Firm of Chartered Accountant or Chartered Accountant should be CAG Empanelled for Financial Year: 2025-26 & 2026-27.	Certificate/letter given by C & AG.
2.	The Chartered Accountant firm should have minimum registration of 3 years of continuous practice.	Certificate of constitution as on 01.04.2026 or subsequent date issued by the Institute of Chartered Accountants of India until the last date of submission of tender shall be submitted.
3.	The firm should have at least 2 Chartered Accountants as partners in the firm as on 01.04.2026	(i) Copy of partnership deed duly notarized. (ii) Appointment letter, joining letter with one-year-old and latest salary slip shall be provided. OR Certificate of constitution showing necessary details issued by ICAI As a proof there of.
4.	The Firm should have an average turnover of more than Rs. 7 lacs of audit and attestation fees, in last 3 years ended on 31st March 2026.	Last 3(Three) completed financial years duly audited and certified by another Chartered Accountant or Chartered Accountant's Turn Over Certificate for the year 2023-24,2024-25,2025-26.(Average more than Rs. 7 lacs is required of last 3 FY.)
5.	The Firm must have undertaken audit assignment of at least 1 Public enterprises (other than bank, Insurance and co-operative sector), Authorities, organization and GOG or GOI undertaking in last 3	Copy of Appointment letter / Work order copy of audit report with audited year. (I.e. 2023-24, 2024-25, 2025-26) which is mentioned in Annexure I, II, III (category II) of the Resolution Finance Department of

	financial years completed on 31.03.2026 (e.g. Internal Audit, pre audit, statutory audit or concurrent audit)	GOG dated 08/06/2020.
6	Firm's registered H.O or 2 branch office should be located in Gujarat for a minimum period of 3 years.	As a proof scan copy of firm card or ICAI institute certificate
7	Forms, Annexure, Undertaking, Declaration.	Forms, Annexure, Undertaking, Declaration given in the bid document shall be filled and uploaded with the Technical Bid
8	GST NO and PAN card	Certificate issued by competent authority

6.0 General Terms and Conditions in respect of Tender:

6.1 Earnest Money Deposit (EMD) in the form specified in Tender Document only shall be accepted.

6.2 The offer shall be valid for 180 days from the last date of receipt of Tenders.

6.3 The Tenders without Earnest Money Deposit (EMD) and Tenders which do not fulfill all or any of the conditions or submitted incomplete in any respect will be rejected.

6.4 All the bidders who are meeting with the eligibility criteria as specified will be technically qualified, their Price bid will be opened.

6.5 The award of contract shall be made to qualified Bidders, who meets appropriate standards of Technical and financial resources and satisfy the qualifying criteria as laid in the Tender Documents.

6.6 The work shall be allotted to the L1 bidder who has quoted the lowest amount (professional fees).

6.7 Bidder who have been awarded the respective work as per their concurrence have to provide audit firms service. If they refuse to provide skilled Chartered Accountant, then its Security Deposit will be forfeited.

6.8 This Notice and subsequent Corrigendum (if any) shall also form a part of Contract Document. The Bidders are advised to read carefully the "Instructions" and "Eligibility Criteria" contained in the Tender Documents.

6.9 Commissioner of Rural Development reserves right to accept the lowest responsive offer and/or reject any or all tenders without assigning any reason.

6.10 EMD (in separate sealed cover) shall be submitted in person or by R.T.G.S as per GeM guidelines. The EMD must be encashable anywhere in Gujarat also. Bidder have to upload the Scan copy of Demand Draft of E.M.D.

6.11 The agencies whose contracts were terminated or are debarred on account of non-performance or refuse to work in Commissioner of Rural Development's works will not be eligible for bidding this Tender.

6.12 If any of the bidder quote rate unreasonably very low or high than The Office of the Commissioner of Rural Development has right to disqualify the Bidder or reject the entire tender Bid or the part of Bid.

6.13 If the bidders will not provide CA as per specifications or not implement the provisions of contract and if the quality of service is found poor, they will be debarred for further works under Commissioner of Rural Development.

6.14 The interested Bidders shall satisfy Qualification Criteria as stipulated in tender document para.

6.15 The participating bidders shall not disclose details of their bids or other details of their e-bids to other bidders or indulge in any anti-competitive behavior including price manipulation in violation of Competition Act, 2002.

6.16 The Commissioner of Rural Development Office/GeM will not be held responsible for consequential damages such as no internet connection, no power supply, system problems, loss of electronic information, power interruption etc

6.17 The Commissioner of Rural Development Office reserves the right to postpone/cancel the e-bidding and intimation thereof will be sent by e-mail / GeM to the Bidders. Any amendment /corrigendum to the e-bid invitation issued by the Buyer will be made online and shall be uploaded on the GeM.

Joint Director (Accounts)
Commissioner of Rural Development
Gandhinagar

7.0 SPECIAL TERMS & CONDITIONS

7.1 The Tender Document shall be submitted as per procedure laid down in tender documents for submission of Tender.

7.2 All Bidders are cautioned that e-tender containing any deviation from the contractual terms and conditions, specifications or requirements shall be rejected as non-responsive.

7.3 Conditional offer will be out-rightly rejected. No condition shall be included in this e-tender.

7.4 Alternative e-Tenders are not acceptable.

7.5 Bidder shall have to declare the number of Tenders submitted in the prescribed format as given in tender documents.

7.6 If required, The Commissioner of Rural Development office may negotiate with the lowest evaluated responsive bidder.

7.7 The Commissioner of Rural Development reserves the right to qualify/ disqualify any applicant without assigning any reason.

7.8 Applicants shall be disqualified if they have

(i) Made untrue or false representation in the forms, statements and attachments required in the prequalification documents, or

(ii) Record of poor performance either due to technical or financial or any other reasons.

7.9 Only offline or only online details for E.M.D. shall not be considered.

7.10 All disputes and discrepancies relating to this Tender shall be governed by law of India and shall be subject to jurisdiction of court of Gandhinagar of Gujarat state.

7.11 The agency whose contracts were terminated on account of poor performance in Commissioner of Rural Development work will not be eligible for this Tender. A Bidder shall be disqualified if Bidder is terminated due to poor performance technically, qualitatively, financially or any other reasons.

7.12 The bidder shall quote the lump sum professional fees inclusive of all cost, expenses etc. No other / additional payments, reimbursement shall be made extra over & above the approved fees, towards transportation/conveyance, other incidental expenses, lodging, boarding, food etc.

7.13 The evaluation of the offers will be as per the pre-decided norms mentioned hereafter.

7.14 Proposal of "TECHNICAL BID FOR PRE-AUDIT" shall contain details as mentioned in Tender Documents and shall provide supporting documents.

7.15 It should mention only the amount chargeable (including all the charges/ out of pocket exp.) for the whole term of one years for each District separately. Fees quoted shall be inclusive of GST. The quoted fees shall be valid for 180 days from the date of receiving the bid offers. The same validity shall have to be extended further for 180 days by the bidder if required on written intimation of Commissioner of Rural Development.

7.16 The technical bids (All forms, Annexure and statement and Tender document and supporting documents as required must be in single, legible PDF file with file name “Proposal for pre audit”). File if submitted after the prescribed time limit. Or submitted by any other mode will be liable to be rejected.

7.17 The technical bid will be opened first and will be evaluated by a committee of office under the chairmanship of Joint Director (Accounts) Commissioner of Rural Development, Block No-16/2nd Floor, Dr. Jivraj Maheta Bhavan, Gandhinagar Head office. The financial bid will be opened of those bidders satisfying minimum eligibility criteria as per technical bid evaluation.

7.18 Award of contract will be made to a qualified bidder whose responsive Tender is lowest in an individual District.

(i) Qualified bidders have to work at the lowest quoted price irrespective of his quoted price. For the lowest price quoted by the bidder, an undertaking has to be submitted by the bidder in the Physical form as well as electronic form also.

(ii) If more than one Bidder has quoted the same lowest amount in a particular District, then the position of L1 bidder will be decided on the basis of highest Technical Score out of 100. And if the technical score happens to be same for 2 to 3 bidders, then the position of bidder will be decided considering (as per QCBS method of GFR 2017 in the ratio of 30:70 cost to quality) the highest number of skilled Chartered Accountant with his firm, if required.

7.19 The whole process of tendering can be cancelled / modified / altered /redefined without giving any prior notice or information by the management of the Commissioner of Rural Development.

7.20 The documents as per Annexure - I and Minimum eligibility criteria are to be attached with the technical bid for scrutiny of the proposal. Each firm has to invariably attach the proof in support of various eligibility criteria. Proposals without necessary documents will be rejected. However, management may call for required details/information if it deems appropriate to do so in the interest of the Commissioner of Rural Development Office.

7.21 If any qualified bidder denies to work after allotment of work, then he shall be debarred for 3 (Three) years to work with Commissioner of Rural Development.

7.22 Technical and Price bid must be submitted online on GeM portal only.

7.23 Chartered Accountant firms already engaged with the Commissioner of Rural Development Office in the existing assignment of Pre-audit or any other professional work may send the proposals for the assignment of pre audit but they have to attach the letter giving the undertaking that on being selected as auditor, they will resign from Internal audit or other assignment/from their present assignment of Commissioner of Rural Development. Proposal without such letter of undertaking will be considered as ineligible.

7.24 If the legal proceedings are under progress or criminal proceedings are instituted by any department/office of Government or matter regarding disciplinary actions is under progress by the ICAI in respect of any firm or the partners or proprietor or employee thereof, such firm will be considered as ineligible from applying for this assignment.

7.25 Further, firms or partners in respect of whom ICAI has taken penal actions or any department/office of government has initiated legal or criminal proceedings in past are considered ineligible from applying for this assignment.

7.26 For this assignment only those Chartered Accountant/ Partnership firms will be considered which satisfy the minimum criteria mentioned in tender document.

7.27 In case of operational difficulties, the management may take steps to remove such difficulties without materially altering the scope of work or terms and conditions which shall be binding to the respective firm.

7.28 The management reserves the right of awarding this assignment for one or more Firms.

7.29 The audit firm will be required to give one-month notice to the Commissioner of Rural Development in case it intends to discontinue the contract at any point of time during the period of contract. Likewise, Commissioner of Rural Development on its discretions may cancel the assignments at any time if required to do so.

7.30 The assignment will be for the period of one year on initial basis. However, it can be extended at the discretion of the Commissioner of Rural Development on evaluation of satisfactory performance of the pre audit firm for further 1 (one) or 2 two year at the incremental price and tender conditions.

7.31 The audit firm cannot assign / outsource / sublet the work entrusted, or sub contract it in any manner what so ever, or any portion of it, to any others Chartered Accountant firms/other individuals.

7.32 The senior partner of audit firm shall remain present in coordination / review Meetings, and make presentations as and when called for and no additional fees/ Expenditure shall be paid extra for that.

7.33 If the CA is an employee of the CA firm, then he must be associated with the firm as an employee for at least one year.

7.34 An abnormally low price raising concerns as to the capability of the bidder to perform the contract shall be liable to be rejected. All decision on reasonability of rates shall be taken solely by commissioner of Rural Development.

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Gandhinagar

8.0 EARNEST MONEY DEPOSIT (EMD)

8.1 Earnest Money Deposit (EMD) in the form of “Demand Draft” for the work as mentioned below must reach through Speed Post/Courier/ RPAD or by hand in person so as to reach in the office of the Joint Director (Accounts), Commissioner of Rural Development, Block No-16/2nd Floor Dr. Jivraj Maheta Bhavan, Gandhinagar within the time limit of GeM guideline. ,

8.2 Scanned copy of Demand Draft shall be uploaded by the bidder with GeM bid documents.

8.3 Tender without submission of Earnest Money Deposit physically and online shall be rejected as non-responsive.

8.4 Bidder has to submit EMD, 3% of estimated cost.

8.5 The Earnest Money Deposit will be returned promptly to the unsuccessful tenderers except first three lowest tenderers. The Earnest Money Deposit will be returned to the first three lowest tenderers after first lowest tenderer furnishes Security Deposit for performance and duly enters into the contract.

8.6 E M D submitted by the bidder shall be forfeited, if the bidder:

- I. Withdraws or modify or impairs or derogates from the bid in any respect within the period of validity of its bid; or
- II. If it comes to notice that the information /documents furnished in its bid is false, misleading or forged; or
- III. Fails to furnish requisite performance security / PBG within stipulated time required as per e-bid / RA conditions. The bidder will be disqualified from bidding for further works in Commissioner of Rural Development for a period of 2 (two) year.

9.0 SECURITY DEPOSIT (SD)

- (a) Successful bidder is required to deposit Within 10 days from the date of issue, of letter accepting his tender, Security Deposit of 5% of Contract Value in form of FD/Bank Guarantee from Nationalized/Schedule bank as prescribed in EMD clause pledged in the name Commissioner of Rural Development, Gandhinagar for due performance of contract. Validity of security deposit must not be less than contract tenure plus 180 days and required to be renewed in case of extension of contract.
- (b) Earnest money paid will be adjusted against security deposit of successful tenderer.
- (c) Earnest Money/Security Deposit will not bear any interest.
- (d) If the services of the firm is extended further for 2 (two) year, than the SD has to be further extended for two year.
- (e) If he fails to furnish the Security Deposit for performance or to execute the Contract for the work offered to him, his EMD shall be forfeited and the bidder will be disqualified from bidding for further works in Commissioner of Rural Development for a period of 2 (two) year.

Note: Guarantees issued by following Banks will be accepting as SD/EMD as per GR of Finance Department: GR No. FD/MSM/e-file/4/2023/0057/D.M.O dated: 21.04.2023.

10. TENDER OFFER VALIDITY PERIOD

10.1 The Tender offer for the work shall be valid for a period not less than One Hundred Eighty (180) days from the last date of receipt of Tenders. The same may be extended by the Bidder for a further period of One Hundred Eighty (180) days, if required by Commissioner of Rural Development. The tenderer shall not be allowed to withdraw or modify the offer on his own during this period. If any tenderer withdraws or make any modification or additions in the terms and conditions and tender validity period of his tender offer is not acceptable to the Commissioner of Rural Development, then the Commissioner of Rural Development shall without prejudice to any right or remedy, be at liberty to forfeit in full, the said Earnest Money Deposit absolutely.

10.2 In exceptional circumstances, the employer may solicit the Bidder's consent for an extension of the period of validity of the Tender offer by a period not exceeding another 180 days or as per the requirement from Commissioner of Rural Development (i.e. beyond 360 days as mentioned in above).

10.3 The request and response there to shall be made in writing. If a Bidder accepts to extend the period of validity, the validity of Earnest Money Deposit (EMD) shall also be extended. In case of refusal by Bidder for extension of validity period his Earnest Money Deposit (EMD) shall be returned. Any Bidder granting the request of extension of offer validity period will not be permitted to modify his /their Bid.

10.4 If any Bidder withdraws his offer during validity period / extended validity of Tender, the Tenderer shall be debarred for 3 (Three) years from tendering in Commissioner of Rural Development Office contracts.

11.0 Service Level Agreement

A. PAYMENTS

- i. Payment of fees will be made by CRD office.
- ii. Concerned branch of CRD office has to sign work completion certificate with signature, name, date, and seal.
- iii. The firm should quote the rates for the whole term of one year. However, it can be extended at the discretion of the Commissioner of Rural Development on evaluation of satisfactory performance of the audit firm for further 1 (one) + 1 (one) year with up to 5% escalation on the final approved price and on same tender conditions.
- iv. In case of continuation of work for further period, fees for that period will be decided by the management considering point above.
- v. All the applicable taxes will be deducted as TDS from the payments. No. other taxes shall be paid other than GST unless otherwise specified in the assignment. The auditor and their personnel shall pay such taxes, duties, fees and other impositions as may be levied under the applicable law, the amount of which is deemed to have been included in the fees of assignment.

B. CONFIDENTIALITY

- i. The audit firm or their partners and the personnel or either of them shall not, disclose or pass on to any others, the proprietary or confidential information relating to the projects, the services, this contract, or the business or operations without prior written consent of the Management.
- ii. All reports and other documents submitted by C.A. firm shall become and remain the property of the CRD office and the auditor shall, not later than upon termination or expiration of this contract deliver all such documents and reports to the CRD office together with a detailed inventory thereof. The auditor may retain a copy of such report and documents but shall not use these reports and documents for purpose unrelated to this contract without prior written approval of the CRD office.
- iii. The pre audit firm has to undertake that all knowledge and information not within the public domain which may be acquired during the execution of the assignment shall be, for all

time and for all purpose, regarded as strictly confidential and held in confidence, and shall not be directly disclosed to any person whatsoever, except with the prior written permission from the Appointing Authority.

C. PENALTIES

i. In case the chartered accountant firm refuses to carry out the audit before the completion of the contract period of the audit work, Bank guarantee and outstanding fees may be forfeited. The decision of The Commissioner of Rural Development Office is final in case of penalty.

ii. In the event of gross negligence, irregularity, laxity or misconduct on the part of the pre-audit team, the said contract may be terminated and the C.A. firm may get black listed at the discretion of the Commissioner Rural Development which shall be communicated to all the Government Departments and the Institute of Chartered Accountants for debarring such firm from any assignment of any Government work. In such a case the C.A. of the C.A. firm shall be severally and/or jointly directly responsible and amount of Bank guarantee shall be forfeited including outstanding fees.

iii. The violation of any of the terms will invoke penalty. It will be the responsibility of the auditor to carry out fast, prompt, accurate and correct audit. Failure to do so leading to either undue delay, or laxity or failure to check irregular payments will make the C.A. firm liable for being removed from the contract by the Commissioner of Rural Development, Gujarat after issuing 7 days' notice as well as disciplinary action including the forfeiture of performance guarantee amount or a portion thereof. The decision of the Commissioner of Rural Development, Gujarat will be final.

iv. The work shall be completed within the time frame or else penalty will be charged.

v. In the event of termination of contract, either with mutual understanding or otherwise, the C.A. Firm is liable to repay the cost risk purchase to the Government. Government can forfeit the Bank guarantee submitted by the C.A. Firm, the due fee but not paid and from other sources.

vi. In the event of establishment of the audit work is being carried out by other CA firm or sub-letting to other CA firm, Commissioner of Rural Development is empowered to withdraw or cancel the work of audit from that CA firm, and forfeit the indemnity bond / guarantee /security deposit and any dues on account of pre-audit work with a notice of seven (7) days.

SECTION – II

FORMS & ANNEXURES

12.0 Memorandum of work in brief:

1.	Name of work	Appointment of Chartered Accountant firms for Statutory audit work of CRD Office.
2	Name of Employer	The Commissioner of Rural Development Gandhinagar
3	Name of concerned Officer	Joint Director (Accounts) Commissioner of Rural Development, Gandhinagar
4	Name of Officer-In- Charge	Joint Director (Accounts) Commissioner of Rural Development, Gandhinagar
5	Address of Officer - In – Charge	Block No-16/2nd floor, Dr. Jivraj Maheta Bhavan, old Sachivalaya, Gandhinagar.
6	Name of Bidder	
7	Address of Bidder	
	(a) Telephone No. (b) Mobile No. (c) Fax No. (d) Telex No. (e) E-mail ID	
8	(f) Estimated Cost put to tender	
9	Time allowed for completion of the service from the date of written order to commence.	The assignment will be for the period of one year on initial basis. However, it can be extended at the discretion of the Commissioner of Rural Development on evaluation of satisfactory performance of the audit firm for further 2 (two) year at the same price and tender conditions.
10	Amount of Earnest Money Deposit (EMD)	3% of estimated Cost.
11	Description essential to be written on sealed cover of submission of Tender	
	(a) Name of Work	Appointment of Chartered Accountant firms for Statutory audit work of CRD Office as per Statement.
	(b) Name and address of the Bidder	

12	Mode of submission of Tender Documents	Online submission on web site www.gem.gov.in GeM Portal
13	(a) Technical Bid. (b) Price Bid	On line submission on www.gem.gov.in GeM Portal On line submission on www.gem.gov.in GeM Portal
14	Other Documents including Forms, Annexures, Undertaking, Declaration	As per GeM Tender notice and corrigendum if any.
15	Physical Submission of Tender Documents (a) Technical Bid & Other Documents (EMD and SD etc.)	As per GeM Tender notice and corrigendum if any.
16	Validity period of Tender offered.	180 days from the last date of receipt of tender.
17	Opening of Tender Online (a) Technical Bid (b) Price Bid (Only of pre-qualified Bidders)	As per GeM Tender notice and corrigendum if any.
18	Amount of Security Deposit: (Please refer Tender Clause of SD)	Successful bidder has to deposit required amount of Security Deposit in form of FD / Bank Guarantee from Nationalized Scheduled Bank as prescribed by Finance Department, Government of Gujarat

Signature of C.A
With Name of Firm
And seal

13.0 LETTER FOR SUBMISSION OF TENDER

To,

The Joint Director (Accounts)

Commissioner of Rural Development,

Block No.16/2nd Floor Dr. Jivraj Maheta Bhavan,

Old Sachivalaya Gandhingar-382010

Sub: Submission Of Tender Application for Appointment of Chartered Accountant firms for Statutory audit work of CRD Office.

Sir,

- 1.0 Having examined the details given in the invitation to Bidder for qualification and brief note, the condition of contract as well as Price bid and Nos of Corrigendum for the execution of above named service, we the undersigned, offer to provide service with the conditions of contract and quoted amount in accordance with the said conditions.
- 2.0 We hereby certify that all the statements made and information supplied in the enclosed forms and accompanying statements are true and correct.
- 3.0 We have furnished all information and details necessary for qualification and have no further pertinent information to supply.
- 4.0 We also authorize, The Commissioner of Rural Development Office to approach individuals, employers, firms and Corporation to verify our competency and general reputation.
- 5.0 We hereby apply for qualification of providing audit firm Services for Office of the Commissioner of Rural Development, Gandhinagar.
- 6.0 We will provide required audit service as per contract.
- 7.0 We agree to abide for this Tender for a period of 180 days from the last date of online submission of tender document. It shall remain binding upon us and may be accepted at any time before the expiration of that period.
- 8.0 We enclose here with fixed Deposit receipt / Deposit at call receipt / cross demand draft / Bank Guarantee amounting to Rs. 7500/- towards Earnest Money Deposit which is to be absolutely forfeited by Commissioner of Rural Development if we not Deposit the amount of Security Deposit specified in the clause of EMD.

- 9.0 Unless and until a formal Agreement is prepared and executed this Tender, together with your written acceptance thereof, shall constitute a binding contract between us.
- 10.0 We submit the following certificates in support of our suitability, technical know-how and capability for having successfully complete the following contract.

Sr. No.	Contract	Client / owner
---------	----------	----------------

1.

2.

Enclosures (as per tender requirement)

1.

2.

We understand that you are not bound to accept the lowest or any tender you may receive.

Dated this _____ day of _____ (Year)

Signature _____ in the capacity of _____

Duly authorized to sign tender for and on behalf of _____.

(IN BLOCK CAPITALS)

Address _____

Witness _____

Address _____

Witness _____

Occupation _____

Encl: Appendix.

Date of submission

Signature of Applicant (C.A)

Seal of Applicant

14.0 Annexures

Annexure-I

Tenderer must submit following documents along with technical bid should be uploaded in clear and legible PDF Format Only

Sr. No.	Description																
1.	E M D in form of (DD) - Rs.7500/-																
2.	Registration Certificate of Pre audit firm from the Registration Authority Chartered Accountant from ICAI (NOTE: Firm’s registered H.O or 2 branch office should be located in Gujarat for a minimum period of 3 years.)																
3.	GST number certificate from GST registering authority.																
4.	The Firm should have an average turnover of audit and attestation fees more than Rs. 7 lacs in last 3 years ended on 31st March 2026. Note: Copy of last 3 (three) completed financial years duly audited and certified by another Chartered Accountant or Chartered Accountant’s Turn Over Certificate for the year 2023-24,2024-25,2025-26 in original.																
5.	Copy of permanent account number (PAN) card & Income Tax return of last 3 years.																
6.	If the certificate as on 01.04.2026 is not possible to be made available, then certificate subsequent date issued by Institute of Chartered Accountants of India s of India till the date of submission of tender shall be submitted.																
7.	Details of Proprietor/Partners & Paid CA employees updated on 01.04.2026.																
8.	Details of Professional fees receipts. (Last three years) <table><tr><th>Year</th><th>Total receipt fees (in Rs.)</th><th>Total receipt of Audit and Attestation fees</th><th>Net Profit (in Rs.)</th></tr><tr><td>2023-24</td><td></td><td></td><td></td></tr><tr><td>2024-25</td><td></td><td></td><td></td></tr><tr><td>2025-26</td><td></td><td></td><td></td></tr></table>	Year	Total receipt fees (in Rs.)	Total receipt of Audit and Attestation fees	Net Profit (in Rs.)	2023-24				2024-25				2025-26			
Year	Total receipt fees (in Rs.)	Total receipt of Audit and Attestation fees	Net Profit (in Rs.)														
2023-24																	
2024-25																	
2025-26																	
9.	EPF & ESIC Registration Proof.																
10.	The Firm must have undertaken audit assignment of at least 1 Public enterprises(other than bank, Insurance and co-operative sector), Authorities,																

	organization and GOG or GOI undertaking in last 3 financial years completed on 31.03.2026 (e.g. Internal Audit, pre audit, statutory audit or concurrent audit) (i.e. 2023-24,2024-25,2025-26) The details of Appointment letters along with name of the agency, nature of work, period of appointment to be submitted. Further in support of turnover, relevant page of audited annual account of auditee organization is to be attached in respect of completed financial year.
11.	The firm should have at least 3 Chartered Accountants in the firm out of which 2 Chartered Accountants must be partners of the firm as on 01.01.2026 Note: (1) The copy of partnership deed of Registered firm should be duly Notarized. (2) Certificate of constitution showing necessary details issued by ICAI.
12.	Annexure – II: Details of Organization structure of the bidder
13.	Annexure – III : Affidavit
14.	Annexure – IV : Declaration-II
15.	Annexure – V : Undertaking
16.	Scan copy of firm card or ICAI institute certificate of last 3 (years i.e.2023-24,2024-25,2025-26)
17.	Scan copy of Notarized Partnership deed or Proprietorship

Signature of Applicant (C.A)
Seal of Applicant

Annexure – II

DETAILS OF ORGANIZATION STRUCTURE OF THE BIDDER

Tenderer is requested to submit following details with relevant documents without fail to pre-qualify for technical bid.

Sr.No.	Item	Details
01	Name and address of Tenderer/all Partners/Directors	
02	Phone No.	
	Fax No.	
	Mobile No.	
	E-Mail Address	
03	Name of concerned Person	
04	Whether Proprietorship/Partnership/Pvt. Ltd. Co., or any other	
05	Documentary Evidence for Sr.No.4/Establishment Certificate.	
06	Annual Turnover in Rs.	Year Rs. 2023-2024 2024-2025 2025-2026
07	Pan card No. (Copy to be enclosed)	
08	P.F. Registration No. (Copy to be enclosed)	
09	GST Registration No. (Copy to be enclosed)	
10	Registration with ICAI Membership No.	
11	No. of Chartered Accountant/ Cost Accountant on your pay roll as on today.	
12	Whether the applicant has been blacklisted or debarred by the Central/State government/Public sector/Undertaking/Municipal corporation/local bodies etc.	

Signature of Bidder.....

Annexure - III

Affidavit

This is to certify that i undersigned fully authorized by **(Name of Firm)** to submit this tender document Appointment of Chartered Accountant Firms/ LLPs for Work of Appointment of Chartered Accountant firms for Statutory audit work of CRD Office.
This is further certified that,

- (A) Our firm/LLP / any of its partners are not debarred / disqualified / penalized by any government organization, department, board, corporation, tribunal or any other organization/undertaking or any regulatory bodies like RBI, ICAI, SEBI, NCLT, or National Financial Reporting Agency, RERA or any court etc.
- (B) And there is no adverse action taken or proposed against or any matter related to that for which proceedings are ongoing on our firm/LLP or any of its partner/directors by any authority by any of the above.
- (C) In case of any adverse / disciplinary action is initiated during the procedure for appointment of CA Firm for this assignment and also after appointment (If selected), the organization can terminate the appointment without assigning reasons thereof.
- (D) The firm/LLP is not issued with any order of disqualification, debarment or termination by any government organization, department, board, corporation, tribunal or any other organization/undertaking or any regulatory bodies like RBI, ICAI, SEBI, NCLT, RERA or National Financial Reporting Agency or any court etc. for which proceedings are ongoing.
- (E) All the information given in tender document submitted by us is correct.
- (F) That the particulars given are complete and correct and that if any of the statements made or the information so furnished in the application form is later found not correct or false or there had been suppression of material information, the firm would not only stand disqualified from the allotment, but would be liable for disciplinary action under the Chartered Accountants Act, 1949 and the regulations framed there under.
- (G) We have read entire tender document and agree to carry out scope of work mentioned in document and all terms and conditions mentioned will be acceptable to us.

Date:

Place:

Yours faithfully,

()

Chartered Accountant firm

Signature, Stamp, Seal and Membership No.

Annexure – IV

Declaration-I

Name of bidder:

- (ii) I/We hereby declare that I/We have gone through the scope of the service to be provided and fully acquainted myself / ourselves with local situations regarding Audit firms and other factors pertaining to the service before submitting this tender.
- (iii) I/We hereby declare that I/We have read the Tender Documents published on website www.gem.gov.in Gem Portal and accordingly submitted online price Bid for the work of Pre Audit of Bills of various offices under Commissioner of Rural Development.
- (iv) I/We hereby declare that I/We have carefully studied the conditions of contract and specifications and other documents of this work and agree to execute the same accordingly.
- (v) I/We hereby declare that my/our near relatives are not working in this office/subordinate office.

Place

Date

Chartered Accountant firm

Signature, Stamp, Seal and Membership No.

Annexure - V

UNDERTAKING

- 1.0 I/We undertake that I / We will provide the audit firm a lowest quoted amount.
- 2.0 Further, I / We undertake that the modality mentioned in the tender for award of the tender is acceptable to me / us.
- 3.0 I / We undersigned hereby certify that all the information mentioned above is true and correct.
- 4.0 Chartered Accountant firms already engaged with the Commissioner of Rural Development Office in the existing assignment of audit or any other professional work may send the proposals for the assignment of audit but they have to attach the letter giving the undertaking that on being selected as auditor s, they will resign from Internal audit / cost audit / cost accounting or other assignment / from their present assignment of Commissioner of Rural Development. Proposal without such letter of undertaking will be considered as ineligible.
- 5.0 Those firms which are in continuous assignment of **5 years or as on 31.03.2026** as auditor and/or internal auditor in Commissioner of Rural Development, will be considered as ineligible from applying for this assignment.
- 6.0 The decision / interpretation in all/any terms and conditions enumerated above and agreed upon by the auditor shall be final and binding on auditor s without demur and any further recourse to any litigation/arbitration.

I have read all the terms and conditions mentioned above and the same are acceptable and agreed by me / us.

Date:

Place:

Chartered Accountant firm

Signature, Stamp, Seal and Membership No.

Form - A

Technical Proposal Form

(To uploaded in GeM & to be filled up by the bidder)

- 1) Name of Chartered Accountant Firm: - _____
- 2) Registered address of head office: - _____

- 3) Addresses of Branch Offices (in Gujarat only): -
 - a. _____
 - b. _____
 - c. _____
- 4) ICAI Firm Registration No. _____
- 5) Date of registration of the Firm _____
- 6) A. Details of Chartered Accountants as partners or full time paid employees: -

Sr. No.	Name	Membership No.	Qualification	Designation /Status	Age	Date Of Joining firm

B. Details of Audit Staff: -

Sr. No.	Name	Designation	Qualification	Age	Date Of Joining firm

- 6) Total receipt of fees (as per audited Income & expenditure Account & Balance sheet attached): -

Year	Total audit & attested income (in Rs.)
2023 - 2024	
2024 – 2025	
2025 – 2026	

- 7) Experience of pre audit/internal audit in Govt. sector (other than bank, Insurance and co-operative sector). No. of assignments on hand or handled in last 3 (three) financial years completed on 31.03.2026.

Name of entity	Location	Period of Appointment	Nature of work	Turnover of Auditee entity

(Please attach appointment letter in each case.)

Notes: -

- (1) GOG or GOI undertaking means all Govt. dept., P.S.E., Boards, Office Of The Commissioner of Rural Development Office, Company, Society, Corporation, Local bodies etc. of Government of Gujarat and Government of India excluding units under Co-operative sector & Banking and Insurance Company.
- (2) Assignments of the organizations with respect to. Pre audit/Internal audit of GOG or GOI undertaking (point no.6) in respect of each completed year ended will be considered.
- (3) Turnover (Point no.7) will be in respect of the completed year of assignment as on 31.03.2026. Turnover of the auditee organization must be evidenced by the photocopies of the relevant pages of audited annual account of the organization.
- (4) Audit assignment means pre audit/Internal assignment/**statutory audit** only. Same will not include any other audit or investigation, tax audit under the income tax Act and GST audit under GST Act.
- (5) In case of absorbed/merged or converted firm, date of establishment of such firm applying would be date of such absorption/merge/conversion. If the certificate as on 01.01.2026 is not possible to be made available, then certificate subsequent date issued by Institute of Chartered Accountants of India s of India till the date of submission of tender shall be submitted.
- (6) Articled clerks or Audit clerks will not be considered as staff employed by the Firm.
- (7) Each appointment order will be considered as separate and single assignment. In respect of assignment of independent district level/ regional/ District/ branch organization e.g. DRDA, turnover of respective district/ regional/ District/ branch/ organization will be considered. Accordingly, copies of the relevant pages of accounts of such district/ regional/ District/ branch/ organization will be required to be attached as evidence of turnover. Alternatively, certificate signed by the competent authority of such office mentioning the turnover will be considered as proof of evidence in respect turnover mentioned at point no.

Certificate

I/We undersigned hereby certify that all the information mentioned above is true and correct.

Date:

Chartered Accountant Signature:

Name & Designation:

Membership No.

Seal of office: