

बिड दस्तावेज़ / Bid Document

बिड विवरण/Bid Details	
बिड बंद होने की तारीख/समय /Bid End Date/Time	06-07-2026 19:00:00
बिड खुलने की तारीख/समय /Bid Opening Date/Time	06-07-2026 19:30:00
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	Health & Family Welfare Department Gujarat
संगठन का नाम/Organisation Name	N/a
कार्यालय का नाम/Office Name	Gujarat University Of Transplantation Sciences
शिकायत निवारण के संपर्क विवरण/ Contact details of Grievance redressal	store-guts@gujarat.gov.in
वस्तु श्रेणी /Item Category	Financial Audit Services - Review of Financial Statements, Financial Reporting Framework, Audit report; CAG Empaneled Audit or CA Firm
अनुबंध अवधि /Contract Period	2 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
टर्नओवर के लिए स्टार्टअप को छूट प्राप्त है / Startup Relaxation for Turnover	Yes Complete
विक्रेता से मांगे गए दस्तावेज़/Document required from seller	Experience Criteria,Certificate (Requested in ATC),OEM Authorization Certificate,OEM Annual Turnover,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

बिड विवरण/Bid Details	
क्या आप निविदाकारों द्वारा अपलोड किए गए दस्तावेजों को निविदा में भाग लेने वाले सभी निविदाकारों को दिखाना चाहते हैं? संदर्भ मेनू है/Do you want to show documents uploaded by bidders to all bidders participated in bid?	No
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	5
ऑटो एक्सटेंशन अधिकतम कितनी बार किया जाना है। / Number of Auto Extension count	1
बिड से रिवर्स नीलामी सक्रिय किया/Bid to RA enabled	Yes
रिवर्स नीलामी योग्यता नियम/RA Qualification Rule	H1-Highest Priced Bid Elimination
बिड का प्रकार/Type of Bid	Two Packet Bid
तकनीकी मूल्यांकन के दौरान तकनीकी स्पष्टीकरण हेतु अनुमत समय /Time allowed for Technical Clarifications during technical evaluation	3 Days
अनुमानित निविदा मूल्य (सभी करों सहित) भारतीय रुपये में / Estimated Bid Value in INR (Inclusive of all taxes)	60000
Payment Timelines	Payments shall be made to the Seller within 30 days of issue of service delivery acceptance certificate (SDAC) and on-line submission of bills (This is in supersession of 10 days time as provided in clause 12 of GeM GTC)
मूल्यांकन पद्धति/Evaluation Method	Total value wise evaluation
मध्यस्थता खंड/Arbitration Clause	No
सुलह खंड/Mediation Clause	No

ईएमडी विवरण/EMD Detail

आवश्यकता/Required	No
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ईपीबीजी विवरण /ePBG Detail

एडवाइजरी बैंक/Advisory Bank	State Bank of India
ईपीबीजी प्रतिशत (%) /ePBG Percentage(%)	5.00

ईपीबीजी की आवश्यक अवधि (माह) /Duration of ePBG required (Months).

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(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 :

Vice Chancellor

Gujarat University of Transplantation Sciences, Health & Family Welfare Department Gujarat, N/A,
(Gujarat University Transplantation Sciences)

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	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 "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.

2. 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.

3. **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.

4. 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.
5. 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.
6. 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.
7. Reverse Auction would be conducted amongst all the technically qualified bidders except the Highest quoting bidder. The technically qualified Highest Quoting bidder will not be allowed to participate in RA. However, H-1 will also be allowed to participate in RA in following cases:
- i. If number of technically qualified bidders are only 2 or 3.
 - ii. If Buyer has chosen to split the bid amongst N sellers, and H1 bid is coming within N.
 - iii. In case Primary product of only one OEM is left in contention for participation in RA on elimination of H-1.
 - iv. If L-1 is non-MSE and H-1 is eligible MSE and H-1 price is coming within price band of 15% of Non-MSE L-1
 - v. If L-1 is non-MII and H-1 is eligible MII and H-1 price is coming within price band of 20% of Non-MII L-1

अतिरिक्त योग्यता /आवश्यक डेटा/Additional Qualification/Data Required

Number of Years of firm/company's existence as per ICAI certificate:AS PER THE DETAILS MENTIONED IN ATC

Number of years of experience as on date of which at least XX years should be in internal/external audit of companies, PSUs and centrally funded institutions.:AS PER THE DETAILS MENTIONED IN ATC

Number of full-time partners/experienced and qualified professionals in full time employment at senior level with experience in handling similar or relevant projects:AS PER THE DETAILS MENTIONED IN ATC

Number of partners/ qualified professionals in full time employment with DISA/CISA qualification:AS PER THE DETAILS MENTIONED IN ATC

Number of XX fulltime CA's required and YY professional audit staff:AS PER THE DETAILS MENTIONED IN ATC

This Bid is based on Least Cost Method Based Evaluation (LCS). The technical qualification parameters are:-

Parameter Name	Max Marks	Min Marks	Evaluation Document	Seller Document Required
Least Cost Method Based Evaluation (LCS)	100	70	View file	Yes

Total Minimum Passing Technical Marks: 70

Pre Bid Detail(s)

मूल्य भिन्नता खंड दस्तावेज/Pre-Bid Date and Time	प्री-बिड स्थान/Pre-Bid Venue
18-06-2026 11:00:00	Gujarat University of Transplantation Sciences (GUTS) Opposite Trauma Centre, Civil Hospital Campus, Asarwa, Ahmedabad - 380 016, Gujarat, India. Ground Floor, Room No. 45

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

तकनीकी विशिष्टियाँ /Technical Specifications

विवरण/ Specification	मूल्य/ Values
कोर / Core	
Scope of Work	Review of Financial Statements , Financial Reporting Framework , Audit report
Type of Financial Audit Partner	CAG Empaneled Audit or CA Firm
Type of Financial Audit	Statutory Audit
Category of Work under Financial Audit	Audit of financial statements , Reliability of financial reporting , Internal control of financial , Deterring , Investigating fraud , Compliance with law & regulations , Governance of company , Compliance with contracts , Risk Management , Review system & processes
Type of Industries/Fu nctions	Sales, Services and Revenue , Inventory & Store management , Purchase & Procurement , Human Resource & Payroll , Operational & Administrative , Owners Capital , Fixed assets, depreciation and amortisation , Payables , Receivables , Cash and Bank Balance
Frequency of Progress Report	yearly
MIS Reporting for Financial Audit support	Yes
Frequency of MIS reporting	YEARLY
State	NA
District	NA
एडऑन /Addon(s)	
Post Financial Audit Support	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.N o.	परेषिती/रिपोर्टिंग अधिकारी /Consignee Reporting/Officer	पता/Address	Quantity	अतिरिक्त आवश्यकता /Additional Requirement
1	Gyanani Neesha Narayandas	380016,Gujarat University of Transplantation Sciences IKRDC-ITS Premises - Civil Hospital Campus-Asarva Ahmedabad - 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 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 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 UNIVERSITY OF
TRANSPLANTATION SCIENCES
(GUTS)**

**REQUEST FOR PROPOSAL (RFP) FOR
APPOINTMENT OF STATUTORY AUDIT THROUGH
GEM BID FOR THE TAX YEAR (FINANCIAL
YEARS) 2026-2027 AND 2027-2028**

BID INVITING AUTHORITY AND ADDRESS

The Registrar

Gujarat University of Transplantation Sciences (GUTS)

Opposite Trauma Centre,

Civil Hospital Campus, Asarwa,

Ahmedabad – 380 016, Gujarat, India.

Details of Activities of GUTS: -

Gujarat University of Transplantation Sciences (GUTS) Established on 1st May 2015 under the State University Act, the Gujarat University of Transplantation Sciences (GUTS) is the first University for Transplantation and Allied Sciences in the world.

GUTS is a specialized State University engaged in teaching, research, training, and academic administration in the field of transplantation sciences and allied healthcare disciplines. The University conducts postgraduate, super-specialty, fellowship, and doctoral programmes; promotes research and innovation; organizes seminars, workshops, and continuing education programmes; collaborates with national and international institutions; conducts examinations and awards degrees; develops academic policies and quality assurance systems; and undertakes awareness and outreach activities related to organ donation, transplantation, and healthcare advancement. The University functions as a center of excellence for education, research, and capacity building in transplantation sciences.

INSTRUCTION TO BIDDERS FOR ONLINE TENDER PARTICIPATION:

- 1 All tender documents can be downloaded free from the GeM Portal
- 2 All bids should be submitted online from the GeM Portal
- 3 For all queries regarding tender specifications and any other clauses of tender document, please contact Officer in tender Department on the address provided below.

CONTACT DETAILS:

The Registrar

Gujarat University of Transplantation Sciences (GUTS)

Opposite Trauma Centre, Civil Hospital Campus, Asarwa,

Ahmedabad – 380 016, Gujarat, India.

Tel: +917949017127

General Terms & Conditions of the Tender

Notice/Assignment: All Annexures mentioned hereinafter form integral part of this tender notice. Firm will have to perform the functions as per the scope of work.

IMPORTANT INFORMATION: (RFP SCHEDULE)

Name of Work/Services:	Request for proposal (RFP) for appointment of statutory audit through gem bid for the Tax Year (financial year) 2026-2027 and 2027-2028.
Bid inviting authority and address	The Registrar Gujarat University of Transplantation Sciences (GUTS) Opposite Trauma Centre, Civil Hospital Campus, Asarwa, Ahmedabad – 380 016, Gujarat, India.
Audit period	The audit will cover for the Tax Year (financial year) 2026-27 and 2027-28 and The estimated cost mentioned in the bid is for the period of two (2) years.
Rules & Policy Applicable for the BID	Gujarat Government Policy 2024 and Gem guideline
Availability of RFP-bid document	RFP-BID will be Published on http://gem.gov.in portal.
Tenure of the contract	Tenure for two (2) years subject to renewal mutually every year based on satisfactory performance by the auditor as per the RFP conditions.
Pre-Bid Date and Time	Bidders are advised that no pre-bid meeting shall take place in person. *Authorization must require to attend the pre bid meeting from the bidder. Topic: Pre-bid meeting Date & Time: As per the bid document. a. Pre-Bid Meeting start time as per bid document and Close time will be one hour after starting of meeting. b. Purpose of the pre-bid meeting is to answer queries / provide clarification that the Bidders may have in connection with the bid and to give them relevant information regarding the same. c. Bidders are requested to bring authorization letter on letterhead with stamp/seal of their company at the time of pre – bid meeting. Only written queries shall be accepted from those who are present in the pre-bid meeting. No other queries shall be entertained or replied. If prospective bidders / their authorized representatives wish to raise any queries, then they need to be present in the pre-bid meeting.

	<p>d. Any queries/representations received after the pre-bid meeting will not be taken into cognizance. No verbal communication will be considered. Query or Representation related to bid will be considered only in writing till end of pre-bid meeting date after that stipulated time it will not be consider by the GUTS.</p> <p>e. Bid and Eligibility Criteria for bid is minimum requirement of the university decided by Technical Expert Committee of the university.</p>
Pre-Bid Venue	Gujarat University of Transplantation Sciences (GUTS) Opposite Trauma Centre, Civil Hospital Campus, Asarwa, Ahmedabad – 380 016, Gujarat, India. Ground Floor, Room No. 45
Query or representation is allowed for bid	Query or Representation related to bid will be considered only in writing till end of pre-bid meeting date after that stipulated time it will not be consider by university.
Mode for submission of bids	Bidders are to upload their technical and financial Bids on the e-procurement portal http://gem.gov.in portal. Submission of it in any other mode will not be accepted.
Method of selection	Two stage evaluation process comprising of: Technical Evaluation and Commercial Bid Evaluation
Date till which the RFP Response/bid should be valid i.e. Period of bid validity	The bid proposal shall remain valid for 180 (one hundred and eighty) days from the last date of bid submission.
Last date and time of bid submission/ bid due date	The last date and time for submission of Proposal is as mention on GeM portal. The bidder's proposal needs to be submitted online at www.gem.gov.in on or before the last date and time of submission.
Duration of PBG required in NEFT/RTGS/DD/ PBG	5% of security deposit, the successful tenderer shall, within 15 days from the date of receipt of the Letter of Acceptance issued by the bidder, execute the contract for a period of 30 months. For exemption of PBG rules as per Gujarat government purchase policy 2024.
E-mail Address for Query or representation related to bid acceptable till pre-bid meeting end date only	To: registrar-guts@gujarat.gov.in cc to store-guts@gujarat.gov.in
Currency	The bidder to state all costs in Indian Rupees only (₹).
Late bids	Late bids i.e. bids received after the specified date and time of receipt will not be considered.

Pre-Qualification Criteria and Evaluation of Bids

GUTS intends to appoint Category-IV and above (As per Govt. of Gujarat, Finance Department GR dated 08.06.2020) Chartered Accountant firm.

Sr. No.	Qualification Criteria	Specific Requirement	Evidence/ Documents required
1)	Financial Strength	The average income of the Firm from Audit and attestation assignment should be Rs.7 Lakh or more in during F.Y., 2022-23, F.Y. 2023-24 and F.Y. 2024-25. (Exemption of turnover rules will be applicable and considered as per Gujarat government purchase policy 2024.)	Submit CA Certificate along with IT return /Financial Statements duly Certified by an independent Chartered Accountant having UDIN. (Not by bidder)
2)	Experience	The firm to be registered with ICAI for a period of at least 3 years as on the last date of bid submission.	Submit Copy of Firm Card issued by ICAI as on date of submission of Bid. Submit self-certified copies of work orders.
3)	Assignment undertaken /Sectoral Experience	Government Audit Experience of total 3 years in Health Care segment includes Hospitals or any Government entity (Internal Audit /pre-audit /concurrent Audit of any Government entity in last three years (i.e. Financial Year 2022-2023 to 2024-2025) (except bank audit). Out of 3 years firm must have experience of conducting at-least one statutory Audits of any University/ Academic institution /Medical institute aided by Government in last three years (i.e. Financial Year 2022-2023 to 2024-2025)	Submit self-certified copy of the work orders in last 3 years.
4)	Human Resources with firm	There must be at least two qualified Chartered Accountants in the firm as Partners of the firm. The Firm should have adequate least one auditing staff members to carry out Statutory Audit at GUTS.	Submit Profile of the firm showing details of the members CA/FCA in the firm along with staff member details.
5)	Office/Branch office	Firm's registered office should be in Gujarat. If the Firm's registered Office is not in Gujarat, then it must have at least one fully operating branch	Submit Copy of firm registration with ICAI showing details of the firm's Registered Office and Branch Offices, If any.

		offices in Gujarat for last three years.	
6)	Empanelment	The Firm must be empanelled with C & AG as on 1 st April 2025.	Submit C&AG Empanelled registration certificate.
	Disqualification	ANNEXURE–IV FORMAT OF SELF DECLARATION on Non-Judicial Stamp Paper / Franking of Rs. 300/- duly attested by Notary Public) Bidders who fail to submit the required stamp paper ANNEXURE –IV document will be disqualified from the tender process	Submit a self-declaration on as per draft enclosed as Annexure –IV.
8)	Other Documents		Name and Contact Details of the Authorized Person/Key Person <ul style="list-style-type: none"> · Phone No. and Fax (if app.) · Email Address · PAN and GST

Note: If the bidder fails to submit the required documents as per the pre-qualification criteria, or does not fulfill the prescribed pre-qualification requirements, the bid shall be liable for rejection and may be disqualified from further evaluation at the sole discretion of the Tender Inviting Authority.

TECHNICAL & COMMERCIAL OFFERS IN PARTS 1 & 2:

TECHNICAL EVALUATION OF BID Part -1:

Sr. No.	Criteria	Parameters	Marks
1	Average Annual Receipts of three years i.e. (i.e. Financial Year 2022-2023 to 2024-2025)	₹7–10 lakh	14
		Above ₹10–15 lakh	16
		Above ₹15 lakh	20
		Maximum Marks (A)	20
2	Experience of Firm	3-5 yrs	14
		Above 5-10 yrs	16
		More than 10 Yrs	20
		Maximum Marks (B)	20
3	No. of Partners/Qualified Cas	2 CA	14
		3-5 CA	16
		More than 5	20
		Maximum Marks (C)	20
4	Location of Head Office/Branch Office of the Firm in Ahmedabad	Branch office in Gujarat	14
		Head office in Gujarat	16
		Branch/Head office in Ahmedabad	20
		Maximum Marks (F)	20
5	Number of Government Audit Experience in HealthCare segment includes Hospitals or any Government entity (Internal Audit /pre-audit /concurrent Audit of any Government entity in last three years (i.e. Financial Year 2022-2023 to 2024-2025) (except bank audit).	up to 5	7
		6-10	8
		More than 10 Yrs	10
		Maximum Marks (D)	10
6	Number of Statutory Audit Experience for Statutory Audit of conducting at-least one statutory Audits of any University/Academic institution/Medical institute aided by Government in last three years (i.e. Financial Year 2022-2023 to 2024-2025)	up to 2	7
		3-5	8
		More than 5	10
		Maximum Marks (E)	10
Total (A+B+C+D+E+F)			100

1. The bidders obtaining less than 70 marks shall be declared as disqualified in the technical evaluation.
2. MSE/Start-Up bidders submitting valid documents for turnover exemption and if having turnover below INR 7 lakh may be

considered for minimum marks in the ranking system, subject to Committee approval.

3. The bid qualification criteria as specified in the tender document and comply with all requirements of the University. Relevant supporting documents must be submitted accordingly.
4. The Tender/Bid documents will be available on the official website of GUTS (<https://www.guts.ac.in>) and on the GeM portal (<https://www.gem.gov.in>). This is an online tender, and bids must be submitted electronically through the GeM portal only.
5. The tenders will be opened online on the date, time specified in tender document.
6. In the first instance, only "technical bid" will be opened online on the date of opening the tender and taken into consideration for finalization. Subsequently, the "commercial bid" will be opened online only of those vendors whose quotations satisfy the services requirement of the University and are acceptable.
7. Back out from tender at any interim level during tender processing: - Once the tenders are submitted it will be the responsibility of the vendor not to escape halfway directly or indirectly by way of raising any problems.
8. Gujarat University of Transplantation Sciences (GUTS) may also ask for clarifications and explanations. The report of the scrutiny committee shall be final and binding upon the vendor. The vendor should also note the terms & conditions particularly those relating to the, Payment terms, Penalty, Contract terms in which no relaxation will be given.
9. The technical scrutiny of the items will be carried out by a committee of experts nominated by the Registrar; Gujarat University of Transplantation Sciences (GUTS) which may also include Demonstration/Inspection and the report of the scrutiny committee shall be final and binding upon the bidder.
10. **Amendment of Bidding Documents:**
 - a. At any time prior to the deadline for submission of bids, GUTS may, for any reason, whether its own initiative or in response to the clarification

- request by a prospective bidder, modify the bidding documents.
- b. All prospective bidders who have received the bidding documents will be notified of the amendment by GeM Portal, and will be binding on them.
 - c. In order to allow prospective bidders reasonable time to take into consideration the amendments while preparing their bids, GUTS at its discretion, may extend the deadline for the submission of bids.
 - d. The vendor should also note the terms & conditions particularly those relating to the delivery period, Payment terms, Penalty, Contract, replacement and Risk purchase in which no relaxation will be given.

FINANCIAL EVALUATION Part- 2:

1. After qualifying in the above technical evaluation (bidder's obtaining 70 marks or more in the technical evaluation), financial bids of the successful bidders shall be opened.
2. Lowest Price (L1) among the Technically Qualified Bidder would be selected to award the contract or order may be split as per tender condition.
3. The bids should be submitted on or before the time stipulated in tender notice at the GeM Portal.
4. In no case, rates should be quoted anywhere except in commercial bid. The tender will be summarily rejected without any further processing or reference if the rates are quoted or written at any place except at the relevant place in commercial bid.
5. No conditional offer / quotation will be accepted. No variation in the terms and conditions of the tender, including deviation from standards / specifications / terms of supply will be accepted.
6. The quoted rates should be valid for six months from the date of opening of commercial bid to finalization of tender. Rates once quoted will be final and will not be allowed to be increased during the validity period under any circumstances and for any reason whatsoever.

7. Appointment order will be issued to the qualified firms of Chartered Accountants having quoted L1 price in Financial Bid of technically qualified bidder.
8. The appointment will be for a period of two years from FY 2026-27 to FY 2027-28. The contract may be extended for an additional period of one year, i.e., 2028-2029, on the same terms and conditions, with mutual consent of both parties and approval of the competent authority

❖ **PBG/ SECURITY DEPOSIT:**

In the Tender/Bid process, the deposit applicable to the L-1 bidder (Lowest Bidder) shall be charged as per the table below:

<u>CATEGORY OF THE UNIT</u>	<u>SECURITY DEPOSIT</u>	
	<u>Purchase up to Rs. 5 Lakh</u>	<u>Purchase of more than Rs. 5 Lakh</u>
Enterprises or organizations which are exempted from paying Tender/Bid fees & EMD as per procurement policy	Exempted	3% of order value
For all other enterprises	5% of order value	5% of order value

- a. Successful Bidder can submit the Security Deposit in the form of Account Payee Demand Draft/Bank Guarantee/FD/NEFT/RTGS should be made in favour of: GUTS A/C drawn on any Nationalized/Scheduled Private banks as per **GR. No.: FD/MSM/e -file/4/2024/2859/D. M. O. Date: 01/05/2025 and GR. No.: FD/MSM/e-file/4/2025/2712/D.M.O.** Finance Department, Govt. of Gujarat payable at Ahmedabad.
- b. After award of contract, Successful Bidder need to submit Security Deposit within 15 days of award of contract.
- c. This Performance Security will be returned (without any interest) within 30 (Working) days after satisfactorily completion of contract period without any interest.

General Conditions

- i. If the firm fails to comply with the above requirements within the stipulated period, such firm shall be considered ineligible for future work/contracts, and the contract may be cancelled. The final decision in this regard shall rest with the University Authority.
- ii. **The Security Deposit shall liable to be forfeited in the following circumstances when the:**
 - a. Tender/Bid is rejected due to any misleading statement or submission of false affidavit or fabricated documents.
 - b. Bidder fails to sign the agreement for entering into contract in case the offer is accepted, due to any reason whatsoever.
 - c. If the bidder withdraws his bid during the validity period of the bid.
 - d. Bidder fails to pay security deposit contract may rejected and bidder can be blacklisted for 3 years to participated in any services/purchase bidding.
 - e. Tender/Bid is rejected due to failure to furnish the requisite documents in the proper format or giving any misleading statement or submission of false affidavit or fabricated documents.
 - f. Bidder fails to sign the agreement for entering into contract in case the offer is accepted, due to any reason whatsoever.
 - g. Bidder fails to provide services as per the gem contract and bid by within the stipulated service period.
- iii. **If any bidder discloses or leaks any financial, administrative, or other confidential information of GUTS during the audit, the bid/contract shall be liable to be forfeited/terminated and blacklisted.**
- iv. **FRAUDULEN1T & CORRUPT PRACTICE:**
 - a. Fraudulent practice means a misrepresentation of facts in order to influence a procurement process or the execution of a Contract and includes practice among Bidders (prior to or after Bid submission) designed to establish Bid prices at artificial

non-competitive levels and to deprive the GUTS of the benefits of free and open competition.

- b. “Corrupt Practice” means the offering, giving, receiving or soliciting of anything of value, pressurizing to influence the action of a public official in the process of Contract execution.
- c. GUTS will reject a proposal for award and may forfeit the security deposit if it determines that the bidder recommended for award has engaged in corrupt or fraudulent practices in competing for, or in executing, contract(s).
- v. **LACK OF INFORMATION TO BIDDER:** The Bidder shall be deemed to have carefully examined all Bid documents to his entire satisfaction. Any lack of information shall not in any way relieve the Bidder of his responsibility to fulfill his obligation under the Contract.
- vi. **REJECTION OF BIDS/GUTS RIGHTS**
 - a. GUTS reserves the right to reject any Bid, and to annul the bidding process and reject all bids at any time prior to award of Contract, without thereby incurring any liability to the affected Bidder(s) or any obligation to inform the affected Bidder(s) of the grounds for such decision.
 - b. Technical bids submitted by the firms meeting the eligibility criteria will be evaluated by the Committee. Financial bids of only those firms whose technical bid criteria are satisfied will be considered for opening of financial bids. The decision of the committee regarding evaluation will be final.
 - c. GUTS reserves the right to seek clarification regarding documents during the technical evaluation stage.
 - d. The financial bids of technically qualified bidders only will be opened before the Registrar of GUTS.

- e. The Whole Process of the Tendering can be cancelled / modified/ redefined/ Altered by GUTS without giving any Prior notice or reason.
- f. In case of Termination of contract due to dissatisfaction of services, the assignment will be given to the firm at the sole discretion of Management.
- g. Any influence of any type may disqualify the bidder C.A. firm and the bid will be rejected outright.
- h. For carrying out the said assignments, Fees will be paid on submission of bill and fulfillment of relevant terms & conditions mentioned in the appointment order. Applicable Tax will be admissible as per applicable rate from time to time.
- i. Statutory Audit Team shall invariably be headed by Chartered Accountant having specialized knowledge and experience of the Statutory Audit of Government undertakings. Further, Team must consist of sufficient qualified Audit Assistants to complete the assignment within stipulated time frame.
- j. Reject any or all the bids without assigning any reason thereof at any stage.
- k. Jurisdiction will be Ahmedabad only.
- l. In case firm fails to perform satisfactorily; GUTS reserves rights to terminate the assignment at any time by giving 15 days' advance notice
- vii. The selected Chartered Accountant firm has to Complete Statutory Audit within 90 days from the date of completion of financial year. Further 30 days may be extended by the competent authority considering the actual facts and circumstances in writing from the selected Chartered Accountant firm. There after no time limit shall be extended. Thus, firm has to complete the audit assignment and submit reports not later than 120 days under any circumstances.

- viii. The selected Chartered Accountant firm should deploy at least 1 assistant under supervision by the partner of the firm. The respective team is required to visit the GUTS to carry out the statutory Audit. No data shall be sent to the firm place for audit purpose.
- ix. The Statutory Audit firm appointed by GUTS during previous year ending on 31/03/2026 is not eligible to participate in this tender process.
- x. As per ICAI guidelines (having regard to independence), the Internal Audit Firm, Pre-audit Firm and Financial / Accounting Consultant Firm appointed by GUTS during the Financial Years 2023-24 to 2025-26 are not eligible to participate in this tender process.

Scope of work

Broad Scope of work of the selected firm will be as follows:

As per sub-provision (3) of Section 31 of the GUTS Act and the guidelines of the Government of Gujarat, the University is required to appoint a Chartered Accountant Firm to conduct the Statutory Audit of the University accounts annually.

Sr. No.	Location	Unit Name	Audit Period	Total No. of Receipts/ payments entries (for FY 2025-26)	Total Expenses/ Payments (for FY 2025-26)
1	ASARVA, AHMEDABAD	GUTS	FY 2026-27 FY 2027-28	1,200	Rs. 153 Lakh

1. Statutory Audit to cover the areas ensuring that
 - a) Transactions are recorded as per Generally Accepted Accounting Principles and are booked to proper Accounting Heads.
 - b) Utilization of Funds is in accordance with the Conditions on which it is sanctioned.
 - c) Incomes/Funds are utilized for purposes for which they are provided.
 - d) Goods and services have been procured in compliance with the financing agreement.
 - e) Transactions are duly supported by proper supporting documents.
 - f) Propriety of the transactions be checked.
 - g) Checking the maintenance of books of accounts and records.
 - h) Checking the bank reconciliation statements.
 - i) Checking of component wise, category-wise and account head wise expenditures.
 - j) Checking of various taxes/statutory compliance.
 - k) Verification of fixed deposits and checking of interest received.
 - l) Verification of vouchers, Journal Entry, all transactions

of provision.

- m) Review of previous audit Paras and compliances to the extent possible.
 - n) Comment on Misappropriation of funds, if any.
 - o) Verification of Year end balances with Banks (including reconciliation)
 - p) Grant utilization and issue of Grant utilization Certificate (if necessary/whenever required).
 - q) To give Management Letter incorporating all points/matters which are of very important in nature considering the operations of GUTS.
 - r) Scrutiny of General Ledger and Verification of Income and Expenditure Statement, and Balance sheet and other Schedules.
 - s) Any other, as may be deemed fit or required.
2. Issue Utilization Certificates as per the requirement of Government in the prescribed format as and when required.
 3. Filing Audit Report in form 112 (Old Form 10(B)/10(BB) or any other form as per Income Tax 2025 for the relevant Audit Period.
 4. Filing Income Tax Return for the period under audit.
 5. Filing Form 113 (Old form 10BD) of the IT act for the period under audit.
 6. Filing the quarterly TDS return of 138 and 140 (Old form 24Q & 26Q) of Income Tax for the period under audit.
 7. Filing the monthly GSTR-7 return as per GST act for the period under audit.
 8. Applying for Registrations as may be required by the University as per the Income Tax form 104 to 107 and 113 as may be applicable.
 9. Compliance report against notice issued by Income tax and GST authority.
 10. The Chartered Accountant firm so appointed would be required to give:
 - a. The Auditor will be required to audit and opinion on truth and fairness of the financial statements of GUTS which comprises of the Balance Sheet as at year end, Income and Expenditure Account and the Cash flow statement for the year then ended and a summary of significant accounting policies and other explanatory information in accordance

with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI)

- b. The auditor will be required to conduct the audit in accordance with the Standards on Auditing (SAs) issued by ICAI. The auditor firm must be independent of the entity in accordance with the ethical requirements that are relevant to the audit of the financial statements.
- c. The auditor would be responsible to give reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes opinion. The auditor must exercise professional judgment and maintain professional skepticism throughout the audit.

(a) In addition to the audit reports, the firm will prepare a "Management Letter" separately in which the auditor will: -

- Give comments and observation on the accounting records, systems, and internal controls that were examined during the course of audit;
- Identify specific deficiencies and areas of weakness in systems and internal controls and make recommendations for their improvements;
- Report on the degree of compliance of each of the financial covenants of the financing agreement and give comments, if any, on internal and external matters affecting such compliance;
- Communicate matters that have come to the attention during the audit which might have a significant impact on the working of GUTS.

11. Co-ordination as Team work:

- The selected firm will co-ordinate with the Management at a periodical meeting to review the progress of the work and to ensure requirement be fully met and that team as a whole can complete the work in time.
- Also to suggest measures for improving Management Information System.
- To express professional opinion on the financial position of GUTS as a whole for the funds received and expenditure.

12. Time Schedule of the Assignment:

- The selected Firm is required to start the Statutory Audit assignment as early as possible so that arrears of accounts and audit can be cleared at the earliest.

13. Other Terms & Conditions:

a. **Appointment of firm:**

- Initially appointment will be given only for the Financial Year (Tax Year) 2026-27. For the subsequent Financial Year (tax Year) i. e. 2027-28 work may be allotted based on work volume and performance as indicated above at the same rates.
- The contract may be extended for an additional period of one year, i.e., tax year 2028-2029, on the same terms and conditions, with mutual consent of both parties and approval of the competent authority of the GUTS.

b. **Payment of the Fees:**

- For carrying out the said assignments, Payment of professional fee shall be made on yearly basis. Applicable Goods & Services Tax will be admissible as per applicable rate from time to time.

c. **Obligation on the Firm:**

- The CA / CA firm cannot Assign/ outsource/sublet the work entrusted or sub-contract in any manner what so ever, or any portion to other C.A./C.A. firm.

14. **Confidentiality: -**

- The Appointed Firm, their personnel, partners or employee, shall not, disclose any proprietary or confidential information relating to any of the project(s) / Scheme(s) / Initiative(s) services / contracts or the GUTS's operations without prior written consent of the management of GUTS.
- The firm shall deliver all reports and other documents to GUTS together with a detailed inventory thereof. The Firm 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 GUTS.

- The Appointed Firm has to undertake that all the knowledge and information not within the public domain, which may be acquired during the execution of the assignment(s), shall be, for all time and for all purposes, regarded as strictly confidential and held in confidence, and shall not be directly disclosed to any person whatsoever, except with the prior written permission of GUTS, the Appointing Authority.

15. **CONFLICT OF INTEREST:**

Maintaining the independence of the auditor is of paramount importance. Therefore, the bidding firm must upload a signed declaration on its letterhead confirming that:

- a. The firm has not acted as the Statutory Auditor or Internal Auditor of GUTS for the Tax Year (financial years) FY 2023-24 / FY 2024-25/ FY 2025-26.
 - b. The firm, its partners, any related entity, or any of its network firms (under a common brand name or control) are not currently engaged, and will not be engaged during the audit period, as a knowledge partner, consultant, or advisor assisting GUTS in Ind AS preparation or implementation.
16. The firm, its partners, any related entity, or any of its network firms are not involved, and will not be involved during the audit period, in any IT system implementation, software development, or related advisory.
17. **Penalty: -**
In case the work is not completed within stipulated time limit or any ex-tension thereof, Penalty at 1% per week of delay of the order value will be deducted. The penalty will be increased by 1% for each calendar month of delay and the same shall be recovered from the bills. However, the total penalty shall not exceed 10% of the total value of order. In case the penalty exceeds 10%, of the order, appointment will be liable to be cancelled along with forfeiture of Security deposit and recovery of liquidated damages.
18. The above provision is not withstanding the right of GUTS to get the work executed at the risk and at the cost of the Bidder and to avail of the other remedies/provisions laid down in the terms of bid/contract.

19. If the firm or any partner thereof is found guilty of gross negligence, lack of duty of care, misrepresentation and misstatement of facts, hiding the facts, falsification, undue delay in performance of duties, using or giving the details gathered during the assignment to other parties without permission of GUTS, non- observation of instructions given by GUTS, unauthorized retention of records of GUTS, violating the terms and conditions of this assignment, unauthorized changes in the records of GUTS, indulging in malafide practices or any other cognizable offence or breach, The Firm will be punishable with any or all of the following consequences:-
- a.** Removal from the statutory audit assignment with immediate effect /from the date specified.
 - b.** Removal from any other assignment with immediate effect or from the date specified by GUTS.
 - c.** Deduction of percentage of fees as determined by GUTS.
 - d.** Ban from accepting the future assignment of GUTS.
 - e.** Black listed from any Government assignments which will be reported to Finance Department or Health & Family welfare Department.
 - f.** Any other legal consequences or any other actions deemed appropriate by GUTS.

ANNEXURE – II – TECHNICAL BID INFORMATION

A. Details of Qualified Chartered Accountants, including Partners

(Please provide attested copy of Certificate of ICAI generated, valid up to 31.03.2026 for each qualified Chartered Accountant)

Sr. No.	Name of CA /FCA	Length of Association with the Firm (in years)	Educational Qualifications	Area of Key Expertise	Membership No.	Relevant Experience
1						
2						
3						
4						
5						
6						
7						
8						

B. Details of Semi-Qualified Staff (including Article Clerks etc.)

Sr. No.	Name of Staff	Length of Association with the Firm (in years)	Educational Qualification	Area of Key Expertise	Relevant Experience	Remarks
Semi Qualified Staffs:						
1						
2						
3						
Article Clerks:						
1						
2						
3						
Others						
1						
2						
3						

- If GUTS feels that more staff is required for audit, the GUTS has right to ask for the same and it should be coordinated by the firms as well.

C. Experience (Work Done & On Going Work in Last 3 years i.e., 2022-23, 2023-24 & 2024-25)

Sr. No.	Name of Organisation	Address	Type of Audit	Turnover / Grant	Year under Audit
1					
2					
3					
4					

Note:

- A. Mandatory to submit copies of Appointment Letter / Order / Agreement for all the work done and completed & ongoing work in last 3 years from 2022 - 23 to 2024 - 25, if not submitted then it will not be considered.
- B. Appointment Letter for each year will be considered as one appointment.
- C. If appointment letters not submitted will not be considered for Eligibility criteria and for Technical marking.

D. Turnover Details (C.A. certified)

Sr. No.	Financial Year	Professional Fees Received (As per the Audited Income Expenditure Statement) Amount Rs.
1	Financial Year 2022-22	Rs.
2	Financial Year 2023-24	Rs.
3	Financial Year 2024-25	Rs.
Average of 3 financial years		Rs.

E. Income from Audit and Attestation Details (C.A. certified)

Sr. No.	Financial Year	Professional Fees Received from Audit and Attestation assignment Amount Rs
1	Financial Year 2022-22	Rs.
2	Financial Year 2023-24	Rs.
3	Financial Year 2024-25	Rs.
Average of 3 financial years		Rs.

Your faithfully
For M/s.....
FRN No.....

(CA.....)

M.No.

Authorised Partner

[Seal of the Firm]

ANNEXURE – III- PARTICULARS/DETAILS OF THE FIRM

Sr. No.	Particulars	Supporting documents required to be submitted along with this form
1.	Name of the Firm	Attach copy of Certificate of ICAI Generated as on 31-03-2026
2.	Address of the firm	Attach copy of Certificate of ICAI Generated as on 31-03-2026
3.	Head Office	Attach copy of Certificate of ICAI Generated as on 31-03-2026
4.	Date Since when is H.O. and at where	Attach copy of Certificate of ICAI Generated as on 31-03-2026
5.	Firm Income Tax PAN No.	Attach copy of PAN Card
6.	Firm GST Registration No.	Attach copy of Registration
7.	Registration No. with ICAI	Attach copy of Certificate of ICAI Generated as on 31-03-2026
8.	Empanelment No. with C & AG	Attach proof of empanelment with C & AG for

		the year under Audit.
9.	No. of Years of Firm Existence & Date of establishment of from as on 31-03-2026	Attach copy of Certificate of ICAI generated as on 31-03-2026
10.	Turnover of the AUDIT FEES of the bidder Firm in three years 2022-23, 2023-24 & 2024-25	Attach Audited Financial Statements of the three years (years 2022-23, 2023-24 & 2024-25) or a C.A. Certificate. (as per point no. E)
11.	Annual average turnover of 3 years 2022-23, 2023-24 & 2024-25	Attach Audited Financial Statements of the three years (years 2022-23, 2023-24 & 2024-25)
12.	Government Audit Experience in Health Care segment includes Hospitals (Internal Audit /pre-audit /concurrent Audit of any Government entity in last three years (i.e. Financial Year 2022-2023 to 2024-2025) (except bank audit).	Copy of appointment order, Receipt and payment or income/expenditure or profit & loss account statement or Certificate to that effect of concern organization for concern financial year with support documents.
13.	Audit Assignments Experience Details-Internal, Concurrent, Pre-audit or Statutory Audit experience of Government Entities (Except Bank branch audit)	Copy of appointment order, Receipt and payment or income/expenditure or profit & loss account statement or Certificate to that effect of concern organization for concern financial year with support documents.
14.	<p>Details of Firm: Provided following details:</p> <ul style="list-style-type: none"> • Number of Full Time Fellow Proprietor/Employee associated with the firm. • Name of each partner/each employee. • Date of Joining the firm • Membership No., • Qualification • Experience • Whether the partner is engaged full time or part time with the firm. • Contact No., Email id and full Address of each partner. 	Attach copy of Certificate of ICAI generated as on 31-03-2026
15.	Copy of Tender along with Pre-bid Minutes if any	Duly stamped and signed, for acceptance of all terms and conditions by the Firm

Your faithfully
For M/s.....
FRN No.....

(CA.....)
M.No.
Authorised Partner

[Seal of the Firm]

Annexure-IV
To be submitted on Non-Judicial Stamp Paper / Franking of Rs. 300/-
duly attested by Notary Public)

FORMAT OF SELF DECLARATION

Gem Bid No.:.....

To,
The Registrar
Gujarat University of Transplantation Sciences (GUTS)
Opposite Trauma Centre,
Civil Hospital Campus, Asarwa,
Ahmedabad – 380 016, Gujarat, India.

I/We the following partners/proprietors of M/s. _____, having registered Office at _____ Chartered Accountants do hereby jointly and severely affirm and declare –

1. All Terms & Conditions laid down on all the pages of the e-Tender document (including all annexures & appendix), Technical Compliance Sheet including corrigendum (clarification/addendum/amendment) if any have been read carefully and understood properly by me/us which are completely acceptable to me unconditionally without any deviation and I/We agree to abide by the same.
2. All the Certificates / Permissions / Documents / Permits / Affidavits are valid and current as on date and have not been withdrawn / cancelled by the issuing authority.
3. It is clearly and distinctly understood by me/us that the e-Tender is liable to be rejected if on scrutiny at any time, any of the required Certificates / Permissions / Documents / Permits / Affidavits is / are found to be invalid / wrong / incorrect / misleading / fabricated / expired or having any defect.
4. I / We understand that giving wrong information on oath amounts to forgery and perjury, and I/We am/are aware of the consequence thereof, in case, before and/or after awarding the Contract, any information provided by us are found to be false or incorrect, our firm found to be involved in corrupt / fraudulent practice as per the terms of tender and / or our provided product / service is / are not as per required quality, Institute has right to reject our bid at any stage including forfeiture of our Security Deposit /cancel the award of contract / Debarred or Blacklisted of our firm for the participating in future tenders for the period as decided by the Tender Committee, as well as Institute reserves the right to take legal action on me/us.
5. I / We have physically signed & stamped all the above documents along with copy of submitted documents.
6. I / We also verify that I / We have not been Blacklisted / Debarred / Deregistered / Banned / stopped from the services / put on holidays in the tender by Government / autonomous institution, hospital or body in India / Gujarat for an item which is being quoted here by me/us in this tender or for participating in bid altogether
7. There is no vigilance / CBI case or court case pending against me / our firm or any of the partners/ directors of the firm.
8. I / We also take cognizance of the fact that failure to furnish true information to you or any other Direct Demanding Officer or failure to comply with any contractual requirement laid down by them will be considered as a disqualification and other penal action.
9. I / We do not have any relation with the person authorized to evaluate technically or involved in finalizing the e-tender.

10. 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 has been suppression of material information, the firm would not only stand disqualified from allotment but would be liable for disciplinary action under the Chartered Accountants Act, 1949 and the regulations framed there under;
11. I / We declare that the firm, or partners has not been debarred or cautioned by ICAI during the last five years, (if debarred, give details);
12. I / We declare that individually we are not engaged in practice otherwise or in any other activity which would be deemed to be in practice under section 2 (2) of the Chartered Accountant Act, 1949.
13. I / We declare that the firm, or partners has not been debarred or cautioned by ICAI during the last five years, (if debarred, give details);
14. I/we/none of our employees are ex-employee of your University,
OR
15. I/..... of our partners/..... of our employees was/were ex-employees of your University (give details, viz. Name, Position and Date of retirement/resignation) but ceased to be under your employment since last 3 years or more.
16. We shall not induct/employ any partner/employee during the tenure of our appointment as an auditor, who is/are within the abovementioned cooling period of 3 years from the date of retirement / resignation
 - I/We do hereby solemnly declare and affirm that
 - I/We have not been removed/dismissed from service/employment earlier
 - I/We have not been convicted of any offence and sentenced to a term of imprisonment
 - I/We have not been found guilty of misconduct in professional capacity
 - I/We have not been convicted of an offence connected with any proceeding under the I.T. act 1961 &/or W.T. Act 1957 &/or G.T. Act 1958
17. I/We am/are not undischarged insolvent(s), There are no complaints against me/us, registered with CBI/SFIO/Police/Courts of law I/We have not been blacklisted/de-panelled by any Institution/organization/others etc. in the past
18. I/We solemnly declare that the information furnished above is complete and entirely true and nothing has been concealed.
19. I/We also affirm that terms & conditions of Gujarat University of Transplantation Sciences relating to appointment of statutory auditors are acceptable to me/us and I/We also undertake to keep the University informed of any events /happenings which would make me/us ineligible for appointment as statutory auditor.
20. We and any of our Partners are not blacklisted/ De-registered/ debarred or undergoing criminal process endings by Central/State Government Department/Public Sector Undertaking/ Govt. owned Society/Trust/Board/Corporation or any other agency for which we have rendered Services to them. Also, our firm or partner or employees are not undergoing any disciplinary action with ICAI or National Financial Reporting Authority (NFRA) or any other statutory authority.
21. I/We declare that there are no legal suit/criminal cases pending against firms and/or its partners or having not been earlier convicted on grounds of moral turpitude or for violation of laws in force.
22. that the constitution of the firm as on 1st April of the relevant year shown is same as that in the constitution certificate issued by the ICAI.
23. I / We declare that we have not appointed for Up-keeping and Maintenance of Accounts at GUTS as Statutory Auditor and Internal Auditor of any package in the last three Tax Year (financial years).
24. I/We hereby undertake that the above mentioned information is correct to the best of my/us knowledge and belief and nothing has been concealed deliberately / inadvertently. In case any of the above information is found to be false, the Institute reserves the right to cancel the tender at any stage even after the award of the tender, without assigning any reason thereof.

(Signature of Authorized Person with Seal of the Firm)

Name and seal of Bidder

In the presence of Witnesses (1):

Name

Sign

Date:

Place:

Name and seal of Bidder

In the presence of Witnesses (2):

Name

Sign

Date:

Place:

Authorized Signatory (with Rubber Stamp)

Full Name: FCA/ACA No. Designation:

Date:

Place: