

बिड दस्तावेज़ / Bid Document

बिड विवरण / Bid Details	
बिड बंद होने की तारीख/समय / Bid End Date/Time	01-05-2026 18:00:00
बिड खुलने की तारीख/समय / Bid Opening Date/Time	01-05-2026 18:30:00
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	Gujarat Medical Services Corporation Limited (gmscl)
कार्यालय का नाम / Office Name	Gmscl
वस्तु श्रेणी / Item Category	Financial Audit Services - Audit report, Financial Reporting Framework, Review of Financial Statements, As Per scope of work; CA Firm
अनुबंध अवधि / Contract Period	3 Year(s) 1 Day(s)
बिडर का न्यूनतम औसत वार्षिक टर्नओवर (3 वर्षों का) / Minimum Average Annual Turnover of the bidder (For 3 Years)	50 Lakh (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	No
विक्रेता से मांगे गए दस्तावेज़ / Document required from seller	Experience Criteria, Bidder Turnover, Certificate (Requested in ATC), Additional Doc 1 (Requested in ATC), Additional Doc 2 (Requested in ATC), Additional Doc 3 (Requested in ATC), Additional Doc 4 (Requested in ATC) *In case any bidder is seeking exemption from Experience / Turnover Criteria, the supporting documents to prove his eligibility for exemption must be uploaded for evaluation by the buyer

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 मेन् है/Do you want to show documents uploaded by bidders to all bidders participated in bid?	Yes (Documents submitted as part of a clarification or representation during the tender/bid process will also be displayed to other participated bidders after log in)
बिड लगाने की समय सीमा स्वतः नहीं बढ़ाने के लिए आवश्यक बिड की संख्या। / Minimum number of bids required to disable automatic bid extension	3
दिनों की संख्या, जिनके लिए बिड लगाने की समय-सीमा बढ़ाई जाएगी। / Number of days for which Bid would be auto-extended	3
ऑटो एक्सटेंशन अधिकतम कितनी बार किया जाना है। / Number of Auto Extension count	2
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
न्यूनतम मूल्य/Floor Price	This bid has been created/published with floor price(minimum value) selected by the Buyer. Service Providers are advised to quote above the minimum floor value.
अनुमानित बिड मूल्य / Estimated Bid Value	3000000
मूल्यांकन पद्धति/Evaluation Method	Total value wise evaluation

ईएमडी विवरण/EMD Detail

एडवाइजरी बैंक/Advisory Bank	State Bank of India
ईएमडी राशि/EMD Amount	90000

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).	48

(a). जेम की शर्तों के अनुसार ईएमडी छूट के इच्छुक बिडर को संबंधित कटेगरी के लिए बिड के साथ वैध समर्थित दस्तावेज प्रस्तुत करने है। एमएसई

केटेगरी के अंतर्गत केवल वस्तुओं के लिए विनिर्माता तथा सेवाओं के लिए सेवा प्रदाता ईएमडी से छूट के पात्र हैं। व्यापारियों को इस नीति के दायरे से बाहर रखा गया है।/EMD EXEMPTION: The bidder seeking EMD exemption, must submit the valid supporting document for the relevant category as per GeM GTC with the bid. Under MSE category, only manufacturers for goods and Service Providers for Services are eligible for exemption from EMD. Traders are excluded from the purview of this Policy.

(b).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 :

Managing Director
Gujarat Medical Services Corporation Limited, Block No.14/1, Dr. Jivraj Mehta Bhavan, Old sachivalay, sector-10, Gandhinagar-382010.
(Managing Director, Gmscl)

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

एमआईआई अनुपालन/MII Compliance

एमआईआई अनुपालन/MII Compliance	Yes
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1. The minimum average annual financial turnover of the bidder during the last three years, ending on 31st March of the previous financial year, should be as indicated above in the bid document. Documentary evidence in the form of certified Audited Balance Sheets of relevant periods or a certificate from the Chartered Accountant / Cost Accountant indicating the turnover details for the relevant period shall be uploaded with the bid. In case the date of constitution / incorporation of the bidder is less than 3-year-old, the average turnover in respect of the completed financial years after the date of constitution shall be taken into account for this criteria.
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. 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.
4. 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.

This Bid is based on Quality & Cost Based Selection (QCBS) . The technical qualification parameters are :-

Parameter Name	Max Marks	Cutoff Marks	Qualification Methodology Document
As per Scope of work	100	60	View File

Total Minimum Qualifying Marks for Technical Score: 60

QCBS Weightage(Technical:Financial):70:30

Presentation Venue:Gujarat Medical Services Corporation Limited,
Block no.14/1, Dr. Jivraj Mehta bhavan, Old Sachivalay, Sector-10, Gandhinagar-382010
Presentation date will be decided after pre bid

Pre Bid Detail(s)

मूल्य भिन्नता खंड दस्तावेज़/Pre-Bid Date and Time	प्री-बिड स्थान/Pre-Bid Venue
24-04-2026 11:00:00	Gujarat Medical Services Corporation Limited, Block No.14/1,Dr.Jivraj Mehta Bhavan,Old Sachivalay,Sector-10,Gandhinagar-382010

Financial Audit Services - Audit Report, Financial Reporting Framework, Review Of Financial Statements, As Per Scope Of Work; CA Firm (1)

तकनीकी विशिष्टियाँ /Technical Specifications

विवरण/ Specification	मूल्य/ Values
कोर / Core	
Scope of Work	Audit report , Financial Reporting Framework , Review of Financial Statements , As Per scope of work
Type of Financial Audit Partner	CA Firm
Type of Financial Audit	As Per scope of work
Category of Work under Financial Audit	As Per scope of work
Type of Industries/Functions	Purchase & Procurement , Inventory & Store management , Human Resource & Payroll , Operational & Administrative , Fixed assets, depreciation and amortisation , Owners Capital , As Per scope of work , Payables , Receivables , Cash and Bank Balance , Sales, Services and Revenue
Frequency of Progress Report	As Per scope of work
MIS Reporting for Financial Audit support	Yes
Frequency of MIS reporting	As Per scope of work
State	NA
District	NA

विवरण/ Specification	मूल्य/ Values
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	Yes
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प्राचल/Parameter	मूल्य/Values
कोर / Core	3000000

अतिरिक्त विशिष्टि दस्तावेज़ /Additional Specification Documents

प्रेषिती/रिपोर्टिंग अधिकारी /Consignees/Reporting Officer and Quantity

क्र.सं./S.No.	प्रेषिती/रिपोर्टिंग अधिकारी /Consignee Reporting/Officer	पता/Address	Quantity	अतिरिक्त आवश्यकता /Additional Requirement
1	Trivedi Kartik Rameshbhai	382010,Gujarat Medical Services Corporation Limited (GMSCL) , Dr. Jivraj Mehta Bhavan, Gandhinagar - 382010	Project / Lumpsum Based	N/A

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

1. Generic

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

2. Forms of EMD and PBG

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

Managing Director ,Gujarat Medical Services Corporation Limited
payable at
Gandhinagar

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

3. **Forms of EMD and PBG**

Bidders can also submit the EMD with Payment online through RTGS / internet banking in Beneficiary name

Managing Director ,Gujarat Medical Services Corporation Limited
Account No.
32638352973
IFSC Code
SBIN0008434
Bank Name
State Bank of India
Branch address
NSC Branch, Gandhinagar

. Bidder to indicate bid number and name of bidding entity in the transaction details field at the time of on-line transfer. Bidder has to upload scanned copy / proof of the Online Payment Transfer along with bid.

4. **Forms of EMD and PBG**

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

Managing Director ,Gujarat Medical Services Corporation Limited
payable at
Gandinagar

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

5. **Forms of EMD and PBG**

Successful Bidder can submit the Performance Security in the form of Payment online through RTGS / internet banking also (besides PBG which is allowed as per GeM GTC). On-line payment shall be in Beneficiary name

Managing Director ,Gujarat Medical Services Corporation Limited
Account No.
32638352973
IFSC Code
SBIN0008434
Bank Name
State Bank of India
Branch address
NSC Branch, Gandhinagar

. Successful Bidder to indicate Contract number and name of Seller entity in the transaction details field at the time of on-line transfer. Bidder has to upload scanned copy / proof of the Online Payment Transfer in place of PBG within 15 days of award of contract.

6. **Buyer Added Bid Specific Scope Of Work(SOW)**

File Attachment [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---

**Tender Document for Appointment
Of Pre-Cum-Internal Auditor
AT
Gujarat Medical Services Corporation
Limited
From F.Y. 2026-2027 to F.Y.2028-29**



**GUJARAT MEDICAL SERVICES CORPORATION LIMITED
(A government of Gujarat Undertaking)**

**Reg. Office: Block No. 14, 1st Floor, Dr. Jivraj Mehta Bhavan, Sector-10,
Gandhinagar, Gujarat, India – 382010**

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**Invitation of Bid Documents for appointment of a firm of Chartered Accountants as
Internal Auditors**

Name of Department	Health Department
Bid Opening Authority	Managing Director GUJARAT MEDICAL SERVICES CORPORATION LIMITED Block No. 14, 1st Floor, Dr. Jivraj Mehta Bhavan, Sector-10, Gandhinagar, Gujarat, India - 382010
Name of Project	Appointment of a firm of Chartered Accountants as Pre Cum Internal Auditors
Period of Contract	For the period of Three years. (F.Y 2026-27,2027-28,2028-29)
Bidding Type	Open
Class of Bidder	Not Applicable
Tender Currency Settings	Indian Rupee (INR)
Joint Venture/ Consortium	Not Allowed
(Amount Details)	
Bid Document Fee Payable to	"Gujarat Medical Services Corporation Limited" payable at Gandhinagar
Bid Security / Earnest Money Deposit (EMD)	Rs.90,000/- (Rupees Ninety Thousand Rupees) separately in form of Demand Draft/NEFT/RTGS issued by any Nationalized Bank. Bank details Managing Director ,Gujarat Medical Services Corporation Limited, Account No. 32638352973 IFSC Code SBIN0008434 Bank Name State Bank of India Branch Address NSC Branch, Gandhinagar.
Bid Security / Earnest Money Deposit (EMD) in favor of	Managing Director "Gujarat Medical Services Corporation Limited" payable at Gandhinagar
Bid Validity Period	180 days from opening of price bid
Technical Bids Submission (Online Only)	Bidder shall submit their technical bids in electronic format only on website https://gem.gov.in No offer in physical form will be accepted and any such offer if received will be outright rejected.

Price Bid Submission (ONLINE ONLY)	Bidder shall submit their price offer in electronic format only on website https://gem.gov.in No offer in physical form will be accepted and any such offer if received will be outright rejected. Also any reference of the Price, quotes etc. in physical submission shall Result in rejection of the Bid of the bidder.
Officer Inviting Bids	Managing Director, Gujarat Medical Services Corporation Limited

Invitation for Bids

Selection of a Chartered Accountant Firm to act as PRE CUM INTERNAL AUDITOR for GUJARAT MEDICAL SERVICES CORPORATION LIMITED a State-Government Company established under the Health and Family Welfare Department, Government of Gujarat.

1. Introduction:-

GUJARAT MEDICAL SERVICES CORPORATION LIMITED a State-Government Company incorporated under the Companies Act, 1956.

- GMSCL intends to appoint a Firm of Chartered Accountants for handling the Internal Audit assignments for its activities as described in Annexure-1 for the period of Three years.
 - General Terms and Conditions of Tender notice and assignments are mentioned in Annexure -2.
 - Details of scope of work, other terms & conditions as per-Annexure-3.
 - Minimum Eligibility/Qualification criteria are mentioned in Annexure-4. Further, each firm meeting with the Minimum Qualification criteria and submitting the proposal has to submit required supporting evidences/documents as mentioned in Annexure-4.
 - Proposal is to be submitted by the bidders in the form of online submission of Technical Bids and online submission of Price Bids in accordance with the documents/ attachments required as per eligibility criteria set herein in the tender document.
2. The detailed scope of services and various activities is listed in the Terms of Reference of this tender document.
 3. It is the responsibility of the bidder to submit the bid within time limits. Delay in receiving the bids due to any reason, GMSCL will not be responsible for the delay and GMSCL will not consider delayed bids in any case.
 4. The decision of the Committee of GMSCL regarding evaluation will be final. For Scope of work, other terms and conditions, format of technical bid & financial bid etc. please go through the Annexure 1 to 5 attached with this tender document.

Annexure- 1
Details of Activities of GMSCL

GMSCL invites Technical Bid and Financial Bid for its below mentioned Activities/ Projects:

Sr. No.	Particulars	Brief Description
1	GMSCL	<p>The Central Medical Stores Organization (C.M.S.O) was established in the year 1978 under the Health and Family Welfare Department Govt. of Gujarat and was entrusted with the functions of procurement, storage and distribution of medicines, surgical goods, medical equipment/instruments and insecticides for the health care institutions under Govt. of Gujarat.</p> <p>With a view to match the changing demands and pace of development in the sector, the CMSO was transformed into "Gujarat Medical Services Corporation Limited" (GMSCL) as an autonomous body and was incorporated under the Companies Act for systematic procurement, inventory management, management information system and to infuse professional management with establishment, development and strengthening the use of information technology in medical store organization.</p> <p>The Main Functions of GMSCL are as following:</p> <ul style="list-style-type: none"> • To procure standard quality medicines, surgical items and insecticides and to ensure timely availability of medicines, surgical and insecticides items through decentralized storage and distribution network. • To procure standard quality medical equipment/Instrument and its maintenance for entire product life cycle • To establish Diagnostic Medical Service Center for early diagnosis and ease of treatment for beneficiaries. <p><u>The primary mandate of GMSCL is to ensure the transparent, efficient, and timely procurement, testing, and distribution of quality drugs, medicines, surgical items, and medical equipment to various Government Hospitals, Community Health Centers (CHCs), and Primary Health Centers (PHCs) across Gujarat. Additionally, GMSCL manages the maintenance of biomedical equipment and diagnostic services to ensure uninterrupted healthcare delivery to the public.</u></p> <p><u>Gujarat Medical Services Corporation Limited is mainly receiving advances mainly from Health Department, Government of Gujarat. It is to mention that there are approx. 30,000 No. of Vouchers are prepared and accounted in FY 24-25.</u></p>

2	Sources of Income	The main source of Income of GMSCCL is administration charges collected at the rate of 0.80% on purchases.
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Annexure-2

General Terms & Conditions of the Tender Notice/Assignment:-

1. Firm will have to perform the functions as per the scope of work and other terms and conditions mentioned in Annexure 3.
2. The Bidder shall need to submit EMD of Rs. 90,000/- (Rupees Ninety Thousand only) in form of Demand Drafts/Bank Guarantee/NEFT/RTGS/Pay Order drawn in favor of "Managing Director, Gujarat Medical Services Corporation Limited" payable at Gandhinagar`.
3. Bid Security shall have to be paid of the amount stated in the Notice Inviting Online Tender section.
4. The CA firm already engaged with GMSCCL in the Account work, Pre- Audit, Internal Audit, Consultancy or Statutory Audit Assignment in the Past Three Years shall be ineligible for participating in this bid OR any bidder who has previously received a communication or letter citing non-satisfaction of services or non-performance of duties from GMSCCL is definitively disqualified from applying.
5. EMD of bidders who are not selected for contract will be returned without Interest.
6. The evaluation of technical bid will be done only if EMD is submitted. In case bidder fails to submit EMD, the bid will not be processed further and shall be rejected ab-initio.
7. If the Office of Authority happens to be closed on the day of receipt of the bids as specified, the bids will be received and opened on the next working day on opening of the Office at the same time and venue.
8. The Technical Bid shall include details/documents as per details given in Annexure - 4. The technical Bid shall be submitted ONLINE.
9. The Company may call for Technical bid document of selected Bidder or any other bidder if Competent Authority/Committee set up by GMSCCL may deemed fit to call for such documents.
10. Technical bids submitted by the Firm meeting the eligibility criteria will be evaluated by the Committee. Financial bids of only those Firm whose technical bid criteria are satisfied will be considered for opening of financial bids. The decision of the committee regarding evaluation will be final.
11. The technical bid will be opened first and will be evaluated by a committee of officers. Bidders who meet the minimum eligibility criteria shall be invited to deliver a comprehensive presentation demonstrating their capability to execute the Scope of Work. Those who have not submitted required documents as per ATC will be disqualified. Further, Minimum criteria for eligibility of technical bid is 60 marks out of 100 marks. The financial bid will be opened by the committee only in respect of those firms who possess minimum eligibility criteria and qualified as per Technical Bid evaluation
12. Financial Bid: Bidder shall submit the FINANCIAL BID online only.
13. The appointment of Internal Auditor shall be made using the Quality and Cost Based

Selection (QCBS) method as mentioned in Annexure 5. Weightage Structure: Technical Score: 70%, Financial Score: 30%. The contract shall be awarded to the bidder with the highest final combined score.

14. Once quoted, the Bidder shall not make any subsequent price changes, whether resulting or arising out of any technical/commercial clarifications sought regarding the bid, even if any deviation or exclusion may be specifically stated in the bid.

15. The prices/rates/ quotes submitted by the Bidder shall remain valid for a period of 180 days and shall apply throughout the entire Contract period. However, price changes due to variations in GST rates are permissible.

16. LANGUAGE OF BID:

The Bid prepared by the Bidder, as well as all correspondence and documents relating to the Bid exchanged by the Bidder and shall be in English. Supporting documents and printed literature furnished by the bidder may be in another language provided they are accompanied by an appropriate translation of the relevant pages in English. For purposes of interpretation of the bid, the translation shall govern.

17. FRAUDULENT & CORRUPT PRACTICE:

- 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 GMSCL of the benefits of free and open competition.
- "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.
- GMSCL 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).

18. 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 fulfil his obligation under the Contract.

19. MODIFICATION AND WITHDRAWAL OF BID:

- No Bid may be modified subsequent to the deadline for submission of bids.
- No Bid may be withdrawn in the interval between the deadline for submission of bids and the expiration of the period of Bid validity specified by the Bidder on the bid letter form. Withdrawal of a Bid during this interval may result in the bidder's forfeiture of its Bid security.

20. CONTACTING GMSCL:

- Any effort by a bidder to influence GMSCCL officers in the decisions on Bid evaluation, bid comparison or contract award may result in rejection of the Bidder's offer. If the Bidder wishes to bring additional information to the notice of the GOG, it should do so in writing.

21. REJECTION OF BIDS

- GMSCCL 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.

22. Appointment order will be issued to the qualified Firm of Firm of Chartered Accountants having highest marks in QCBS manner.

23. The appointment of firm will be for the period of Three years subject to satisfactory performance. The Company retains the discretion, to review the arrangement after completion of one (1) year and may take necessary steps in accordance with review of engagement and providing reasonable prior notice and opportunity of hearing.

24. The Whole Process of the Tendering can be cancelled / modified/ redefined/ Altered by GMSCCL without giving any Prior notice or reason.

25. 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.

26. Any influence of any type may disqualify the bidder Firm of Firm of Chartered Accountants and the bid will be rejected outright.

27. For carrying out the said assignments, Fees will be paid on quarterly basis 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.

28. Internal Audit Team shall invariably be headed by Chartered Accountant having specialized knowledge and experience of the Internal Audit of Government undertakings. Further, Team must consist of sufficient qualified Audit Assistants to complete the assignment within stipulated time frame. Please provide CV of CA proposed to carry out audit assessment.

29. Jurisdiction will be Gandhinagar only.

30. The selected Chartered Accountant firm has to Complete Internal Audit in time bound manner. The firm has to submit final internal audit report within 90 days of completion of financial year.

Annexure -3

Scope of work

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

Contact will be for financial year 2026-27, 2027-28, and 2028-29.

“The Internal Auditor shall submit a Risk-Based Annual Audit Plan at the beginning of each financial year for approval by GMSCL.”

- A. Internal Auditor will have to carry out the assignment as per the requirement of Companies Act, 2013, requirement of Government of Gujarat, Government of India and other funding agencies.
- B. Quarterly / Half Yearly / Yearly internal audit report will have to be submitted
- C. The selected Chartered Accountant firm should deploy at least two assistants and the work of the same is supervise by qualified chartered accountant of the partner of the firm.
- D. Cash Verification shall have to be done at least once in a year.

2. Pre-Audit Report to cover the areas ensuring that

- A. The assignment is job-oriented and not time-bound. The firm shall not be entitled to any additional compensation if the time required for completing the work extends beyond the estimated duration.
- B. The appointed firm shall commence operations as per the Broad Scope of Work, from the date of signing of the Work Order/Letter of Acceptance.
- C. The manpower deployed for pre-audit work must remain consistent throughout the contract period and must be minimum graduate having sufficient experience. Replacement of personnel shall be permitted only in exceptional or unavoidable circumstances, with prior intimation to and approval from GMSCL. As far as possible, the same team members should be maintained to ensure continuity, efficiency, and accountability in the audit process.
- D. The Audit Team shall daily visit the GMSCL office at Gandhinagar. The specific days of the visit shall be decided by GMSCL, and the Audit Team must remain present on those days unless instructed otherwise by the office. In case of urgent payments or other priority matters, the firm shall ensure additional visits as and when required. It is to state that no bill should be pending for Pre Audit for more than 24 Hours.
- E. The CA Firm shall Pre-Audit of all vouchers except pay and allowance to employees, Statutory Payments and committed regular & routine payments.
- F. The CA firm shall perform pre-audit of bills and issue a certificate stating “approved” or “not approved”, along with written comments or objections, to be submitted to the Manager Finance, GMSCL.
- G. The CA firm shall conduct checks not limited to arithmetic accuracy, but also against provisions in tender documents, contracts, MoUs, Government Resolutions, statutory deductions, and tax liabilities.
- H. The CA firm must perform all tasks in accordance with the guidelines of GMSCL and

any other project/scheme-specific instructions.

- I. The pre auditor has to provide work sheet of audited vouchers during the month on next month's 2nd date.
3. GMSCL is having different departments for various functions as per the working of the corporation. The department wise detailed scope of work and periodicity of work has been mentioned herewith.
- **Accounts Department (Quarterly Reporting required)**
 - A. Transactions are recorded as per Generally Accepted Accounting Principles and are booked to proper Accounting Heads.
 - B. Incomes/Funds are utilized for purposes for which they are provided.
 - C. Goods and services have been procured in compliance with the agreement/ contract/ work order.
 - D. Transactions are duly supported by proper supporting documents.
 - E. Checking the maintenance of books of accounts and records.
 - F. The Service Provider shall perform a comprehensive review of bank transactions and reconciliations as follows:
 - a) Ensure Bank Reconciliation Statements are prepared for all accounts and verify them against the General Ledger.
 - b) Identify and report any cheques issued but remaining outstanding for more than three months.
 - c) Verify if all debits/charges raised by the banks have been accurately accounted for in the Cash Book.
 - d) Confirm that correct reverse entries are passed for any Cheques or D.D.s returned or dishonored by the bankers.
 - e) Identify any cheques deposited but not credited by the bank within three (3) months of deposit. Full details (Date of Deposit, Amount, Cheque No., and Bank Name) must be provided for such cases.
 - f) Verify original Bank Balance Certificates against the Bank Reconciliation Statements. Any corrections or alterations on the certificates must be scrutinized for authenticity and correctness.
 - G. Checking of component wise, category-wise and account head wise expenditures.
 - H. Preparing and checking of important balance sheet statements like trail balances, grouping made of the trail balances, schedule of profit and loss account and balance sheet.
 - I. Checking of various taxes/statutory compliance and to duly verify whether necessary provisions are created.
 - J. Verification of fixed deposits and checking of interest received. Internal Auditor would check Bank Guarantee Register and Fixed Deposit Register to ensure that the Bank Guarantees are renewed or return bank as per provision of concession Agreement.
 - K. Verification of Journal Entries and all transactions of provision.
 - L. To report misappropriation of funds or fraud as a whistle blower.
 - M. To verify the statement of Expenditure against the advances received from the

indenters.

- N. To verify Cash or cheques on hand as on the Quarter end and year end.
- O. Is cash Book maintained properly? Is cash on hand verified? (Further cash balance, cash on hand should be verified at the end of each month with cash book. i.e. Physically Balance shown must tally with cash book which must be certified by Auditor).
- P. The Service Provider shall conduct a detailed verification of financial records to ensure compliance with the following requirements:
 - a) Verify that all receipts and vouchers are reconciled with the Cash Book and Bank Book, and ensure proper accounting treatment is applied to all Receipts and Payments.
 - b) Confirm that all receipts received via Cheque or D.D. are deposited into the bank on the very next working day.
 - c) Verify that all vouchers are approved by the Competent Authority and validate the authority for all payments made.
 - d) Ensure all vouchers are maintained in a serially numbered format.
 - e) Scrutinize vouchers for any corrections, deletions, or additions in figures. If any such alterations are noticed, full details must be reported immediately.
- Q. Scrutiny of General Ledger and Verification of Provisional Profit and Loss Statement, and Balance sheet and other Schedules.
- R. The Auditor shall verify the accuracy of salary processing, including statutory compliance (PF, Professional Tax, TDS) and timely return filing, ensure the proper inclusion of new employees in the salary sheet, and check all records related to purchases and stationery items.
- S. The Auditor shall verify whether the Company appropriately follows the Accounting Standards issued by the Institute of Chartered Accountants of India, specifically regarding their applicability in the preparation of Final Accounts and Cash Flow Statements.
- T. Others:
 - a) The Auditor shall verify statutory records and minutes to ensure Board decisions are properly accounted for, check IND AS compliance (if applicable), advise on taxation matters, coordinate with Statutory/Tax/CAG auditors, and perform any ancillary work directed by the MD.
 - b) The scope includes reviewing and assisting in the implementation of internal controls and computerized accounting systems, while submitting half-yearly reports and executive summaries that highlight critical issues and offer suggestions for systemic improvements.
 - c) The firm must deploy one Inter CA daily and ensure three monthly CA visits (including one surprise cash verification), subject to the condition that unsatisfactory performance may result in contract termination and forfeiture of the Security Deposit.

Administration & Human Resources (Annual Reporting required)

- Review of previous audit Paras and compliances.
- The Auditor shall verify compliance with previous Internal Audit Reports by identifying the number of outstanding comments and the Corporation's decisions regarding them, and shall assist GMSCCL in preparing replies to Commercial and Proprietary Audit observations.
- Audit of personnel records, recruitment, outsourcing, payroll, leave, statutory compliances and service matters.
- Verify and certify the Fixed Asset Register and Dead Stock Register of GMSCCL
- Verification of administrative expenditures and compliance with applicable rules.
- Verification of asset capitalization.

Information Technology Department (Quarterly Reporting required)

Verification of software mainly E-Aushadhi and EMSS, system-generated reports and integration with finance, procurement and logistics modules

Gujarat Medical Services Corporation Ltd. (GMSCCL) serves as the central procurement and distribution agency for all healthcare institutions in the state. To ensure transparency, efficiency, and real-time monitoring, the Corporation has deployed critical software systems:

1. E-Aushadhi: For Drug Distribution and Supply Chain Management.
2. EMMS: Equipment Management and Maintenance System.
3. HFMS: Human Recourse & Finance Management System.

The following are the main scope of work

4. Evaluate Utilization: Determine the extent to which the software modules are being utilized against their intended capacity.
5. Verify Data Accuracy: Ascertain whether the Management Information System (MIS) reports generated are accurate, reliable, and free from algorithmic errors.
6. Audit Trails: Verify if the system maintains an immutable log of all transactions (who entered data, time of entry, and modifications).
7. Module Utilization: Identify modules that have been paid for/developed but are lying dormant or are under-utilized by the Head Office/field staff (e.g., Warehouses, District Stores, or Hospitals).
8. Report Validation: Select a sample of generated reports (e.g., Stock Ledgers, Expiry Reports, and Purchase Orders) and manually calculate the figures to verify the accuracy of the software's algorithms.

Logistics & Supply Chain (Including Depots) (Half Yearly Reporting required)

(As per SOP & Guidelines issued by ICAI for carrying of physical verification of stock)

- GMSCCL is presently having eleven depots. The CA firm is required to carry out physical stock verification against the stock maintained in the system and certify the stocks of depots on half yearly reports. This CA firm shall have to visit the depot to complete this work.

- Verification of all type of records maintained at the depot
- Verification of stock records, expired drugs management, shortages, damages and reconciliation with system data.

Drugs Procurement – (Quarterly Reporting required)

- Review of tendering process, bid evaluation, rate contracts, purchase orders and vendor payments.
- Verification of compliance with procurement guidelines, approvals and contract conditions.

Diagnostic Procurement – (Quarterly Reporting required)

- Examination of procurement procedures for diagnostic kits and consumables, including quality standards and delivery schedules maintained by the department.

Equipment Procurement – (Quarterly Reporting required)

- Review of tendering process, bid evaluation, purchase orders and vendor payments.

Quality Control Branch- (Annual Reporting required)

- CA firm is required to obtain summary of Lab Testing report from the QC department and take report from the department that whether any actions taken on sub-standard or rejected supplies along with the recovery / other penal actions from the supplier has been done as per policy of GMSCL.

Legal branch: (Annual Reporting required)

Legal liability assessment

General

- Review of statutory compliance, adherence to Board decisions, Government directives and internal policies.
- Identification of systemic weaknesses, risk areas and recommendations for improvement.

1. Risk-Based Internal Audit (RBIA)

- The auditor shall adopt a Risk-Based Internal Audit approach, identifying high-Risk areas across procurement, finance, IT, and operations.
- Preparation of Risk Register and periodic updating.
- Prioritization of audit areas based on financial exposure and operational Criticality.

2. Fraud Risk & Forensic Checks

- Design and perform fraud risk assessment procedures.
- Identification of:

- Duplicate payments
- Fake vendors / ghost suppliers
- Split tenders to bypass approvals
- Conduct sample forensic audit checks wherever red flags are observed.

3. Compliance with Government Schemes & Advances

- Verification of utilization of funds under:
- State Government Schemes
- Central Government Schemes
- Certification that funds are used only for intended purposes.
- Verification of SOE (Statement of Expenditure)

4. Performance / Efficiency Audit

- Evaluate:
- Economy (cost optimization)
- Efficiency (resource utilization)
- Effectiveness (achievement of objectives)
- Suggest cost-saving measures and process improvements.

5. Vendor & Contract Management Audit

- Review of:
- Vendor selection process
- Rate contracts compliance
- Contract execution & SLA (service level agreement) adherence
- Check for:
- Penalty clauses applied or not
- Delays in supply and actions taken

6. Inventory & Expiry Risk Analytics

- Advanced analysis on:
- Near-expiry stock
- Slow-moving / non-moving items
- Suggest redistribution or liquidation strategy.
- Identify avoidable losses due to expiry

7. Data Analytics & System Audit

- Use of data analytics tools (CAATs) for:
- Trend analysis
- Exception reporting
- Identify:
- Unusual transactions
- Pattern deviations
- Validate system controls in E-Aushadhi / EMMS / HFMS

8. Internal Financial Controls (IFC) Testing

- Evaluate adequacy and effectiveness of:
- Internal controls over financial reporting
- Report control gaps and control failures.

9. GST & Taxation Audit

- Detailed verification of:
- GST compliance (Input Tax Credit, returns, reversals)
- TDS/TCS compliance
- Identify:
- Excess tax payments
- Non-compliance risks

10. ESG(Environmental-Social-Governance) & Public Accountability

- Review environmental and social compliance in:
- Disposal of expired drugs
- Biomedical waste handling
- Ensure adherence to public accountability standards.

11. Dashboard & MIS Reporting

- Auditor shall develop:
- Monthly audit dashboard
- Risk heat map
- Provide real-time reporting of critical issues to management.

12. Follow-up & Action Taken Report (ATR)

- Maintain Issue Tracking System:
- Observation
- Management response
- Closure status
- Report pending audit paras with ageing analysis.

13. Surprise Audits

- Conduct surprise audits at:
- Head Office
- Depots
- Report immediately on:
- Cash discrepancies
- Stock variances

14. Capacity Building & Training

- Provide training to GMSCL staff on:
- Internal controls
- Financial compliance
- System usage
- Improve overall audit culture.

15. Business Continuity & Disaster Recovery Review (IT)

- Verify:
- Data backup systems
- Disaster recovery plans
- Ensure continuity of critical systems.

16. Legal & Litigation Risk Audit (Strengthen Existing Point)

- Maintain litigation register review
- Assess:
- Financial exposure
- Contingent liabilities

4. Accounting policy & standard

- A. To review and help the Management in implementing proper Accounting Procedures, Internal Check Controls and Computerized Systems.
- B. Review of Accounts.
- C. Check all recorded entries comply with accounting standard.

5. System Improvement:

The selected firm will report any lacuna noticed in the existing procedures and suggest improvement. Any duplication of work or unnecessary data noticed will be highlighted separately by a letter to MD, GMSCL.

6. Co-ordination as Team work:

- A. 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.
- B. Also to suggest measures for improving Management Information System.
- C. To express professional opinion on the financial position of GMSCL as a whole for the funds received and expenditure.

7. Time Schedule of the Assignment:

The selected Firm is required to start the Internal Audit assignment as early as possible so that quarterly reports are submitted within 15 days of the end of quarter.

8. Outputs that will be required from the Auditor:

On Completion of audit, selected firm so appointed should verify the following:

- A. Internal Audit report (Quarterly, Half Yearly and Yearly) to be signed by the partner of the firm.
- B. Advances wise statement of expenditure of GMSCL.
- C. Bank Reconciliation Statement account and bank wise.
- D. Report on all discrepancies noticed in the financial accounts and procurement procedure.
- E. In addition to the audit reports, the firm will prepare a "Management Letter" separately in which the internal 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 GMSCL.

9. Other Terms & Conditions:

- A. Audit Firm shall not subcontract the work and Audit Team will work in strict confidence and secrecy.
- B. All the deliverable should be submitted in time without fail. If any delay occurs, payment will be reduced accordingly.
- C. The firm shall be liable for the consequences errors and omission on its part. However, the indemnification to be paid by the firm shall depend on seriousness of error/ omission and shall be determined in relation to the firms' fee and shall never be in excess offer.
- D. Payment of the Fees:
For carrying out the said assignments, fees is payable for the whole term of assignment. Payment of professional fee shall be made on quarterly basis. Applicable Goods & Services Tax will be admissible as per applicable rate from time to time. The fees of last quarter will be paid after adoption of audited accounts by Board of GMSCL.
- E. Obligation on the Firm:
The CA / CA firm cannot Assign/ outsource/sublet the work entrusted or subcontract in any manner what so ever, or any portion to other C.A. /C.A. firm. The deputed CA must be as a partner or an employee of the firm only.

10. Confidentiality:

- A. 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 GMSCL's operations without prior written consent of the management of GMSCL.
- B. The firm shall deliver all reports and other documents to GMSCL 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 GMSCL.
- C. 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 GMSCL, the Appointing Authority.

11. Minimum Fees Criteria as per ICAI Guidelines (PART A & PART B):

As per the announcement issued by Institute of Chartered Accountants of India, in the exclusive areas of practice of Chartered Accountants like audit and attestation services i.e. those areas where the assignment can be performed only by Chartered Accountants or where only Chartered Accountants have been invited for assignment, the members should not respond to such tenders.

The members may participate in tender if,

- a. Minimum fee of the assignment is prescribed in the tender itself.
- b. In those areas, where along with Chartered Accountants, other professional can also apply for the tender.

INR 30, 00,000/- (Rupees Thirty Lakhs Only) (Inclusive of all taxes) for Three Years

In the case, there may be chance the more than one firm of Chartered Accountants may give their consent to work with the minimum fees. In this case the final bidder may be selected by applying following method

- a. Out of all bidders, if single bidder has given their consent to carry out work with minimum fees, work order may be given to such bidder.
- b. Out of all bidders, if more than single bidder has given their consent to carry out work with minimum fees, the points shall be given on the basis of pre-determined criteria to such bidders. The bidder which gets maximum points shall be given work order.

It is to note that for selection of Auditor, first Financial Bid will be opened and evaluated. And if there are more than single bidder has given their consent to carry out work with minimum fees then and then the evaluation statement will be opened.

The bidders are required to submit the documents in separate envelope in a sealed cover in a prescribed format along with documents as mentioned in Annexure – A to enable calculation of points. The bidder who has not provided documents in separate sealed cover, it will not be eligible for point calculation for selection and will be termed as ineligible bid.

It is to note that, bidder who has quoted more than minimum fees shall be not be considered in the points calculation and shall not be awarded work even if such bidder may get highest point.

12. Penalties

- a. If Pre auditor leaves during the tenure of assignment without any proper procedure or prior intimation, Performance Bank guarantee and

outstanding fees may be forfeited. The decision of Managing Director, GMSCCL is final in case of penalty.

- b. In the event of gross negligence, irregularity, laxity or misconduct on the part of the pre-auditor's authorized C.A., personnel or any of its partner, the pre-auditor's contract may be terminated and the C.A. firm may get black listed at the discretion of the Managing Director, GMSCCL which shall be communicated to all the Government Departments and the Institute of Chartered Accountants of India for debarring such firm from any assignment of any Government work. In such a case the C.A.s of the C.A. firm shall be severally and/or jointly directly responsible for the said matter and amount of performance bank guarantee shall be forfeited including outstanding fees.
- c. The violation of any of the terms will invoke penalty. It will be the responsibility of the pre-auditor to carry out fast, prompt, accurate and correct pre-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 GMSCCL after issuing 7 days' notice as well as disciplinary action including the forfeiture of performance guarantee will be taken. The decision of the Managing Director, GMSCCL will be final.
- d. The work shall be completed within the time frame or else penalty will be charged @ Rs. 500/- + GST per bill per day of delay after four clear working days from the date of submission of bill to the pre-auditor on the basis of such details duly provided by GMSCCL office.
- e. In the event of noticing of the fact that the pre-audit work is being carried out by other CA firm or sub-letting to other CA firm, Managing Director, GMSCCL is empowered to withdraw or cancel the work of pre-audit from that CA firm, forfeit performance bank guarantee and any dues on account of pre-audit work with a notice of seven (7) days and may take further actions as deemed appropriate.

Annexure - 4

Eligibility Criteria

Gujarat Medical Service Corporation Limited is categorized as Category "I" Public Sector Undertaking as per F.D. resolution no. JNV-10-2018-1143-A dated 16/09/2019 & 08/06/2020. Hence, CA Firm must fulfil the condition as Category "I" as mentioned in resolution no. JNV-10-2018-1143-A dated 16/09/2019 & 08/06/2020.

Sr. No.	Qualification Criteria	Specific Requirement	Evidence/ Documents required
1)	Financial Strength	The average professional income of the Firm from Audit and Attestation should be more than Rs. 50 Lakh in during F.Y. 2022-23, F.Y. 2023-24 and F.Y. 2024-25.	Submit CA Certificate along with IT return and Financial Statements duly Certified by an Independent Chartered Accountant. (Not by bidder)
2)	Experience	The firm should have been registered with ICAI for a period of at least 15 years as on 31-03-2025.	Submit Copy of Firm Card issued by ICAI as on or after date of issuance of Bid.
3)	Peer Review	The bidder's firm should have valid Peer Review Certificate	Submit Certificate of Peer Review with ICAI.
4)	C&AG Empanelment	The bidder's firm should have C&AG Empanelment for last three years.	Submit C&AG Empanelment for last three years. Note: The firm should have to submit Empanelment Letter with the office of C&AG. Mere application is not sufficient.
5)	Human Resources with firm	<ol style="list-style-type: none">1. There must be at least five qualified Chartered Accountants in the firm's partner.2. Out of these Three Chartered Accountants must be FCA3. All FCA must have been continuously associated with the firm for minimum 5 years as on 1.1.2026	Submit Firm Profile indicating details of Partners, Employee CA and Audit Staff. Certificate from ICAI dated on after 1.1.2026

		<p>4. If any C.A. is the employee of the firm, then he/she must be working with the firm for more than One year as on 31-03-2025</p> <p>5. The Firm should have at least ten auditing staff members so as to carry out Internal Audit at GMSCL</p>	
6)	Office/ Branch office	<p>Registered office must be in Gujarat. If Registered office is outside Gujarat, firm must have minimum 2 fully operational branch office in Gujarat for last 5 years and out of two branches one must be either in Ahmedabad or Gandhinagar.</p>	Submit Copy of firm registration with ICAI.
7)	Similar Assignment undertaken	<p>(1) Experience of conducting at least one Audit work (Internal /pre/concurrent/Statutory) of Listed Company during last three years. (2022-23 to FY 2024-25) OR As mentioned in Finance Department GR: jnv-10-2018-1143-A Dt:16-09-2019</p> <p>(2) The firm has conducted any type of audit (Internal /pre/concurrent/Statutory) of the category I or II as mention in Annexure 1, 2 & 3 during last three years. (2022-23 to FY 2024-25)</p>	Submit self-certified copies of work orders.
8)	GST	The firm must have valid GST Number	Submit GST Certificate
9)	Disqualification	<p>The Firm or CA Partner should not have been black listed or undergoing criminal proceedings by Central/State Government Department/ Public Sector Undertaking/ Govt. owned Society/ Trust /Board /Corporation etc. for any work executed in past.</p> <p>Also partner or firm should not be undergoing any disciplinary action by the ICAI or National Financial Reporting Authority (NFRA).</p>	Submit a self-declaration as per draft enclosed as Annexure -6.

10)	Other details	Name of Firm: Registered Office Address: Email Id and Contact Number: Registration Date of the Firm: Pan No of Firm: GST No of Firm: Total Experience in Years:	
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Annexure-5

Quality and Cost Bases Selection (QCBS) MATRIX

Marking for Technical Evaluation (70% Weightage)

Sr. No.	Particulars	Marks
1	<p>PPT Presentation by CA</p> <p>Topics :</p> <ul style="list-style-type: none">• Documents submitted by CA Firm• Background• Types of Services Provided• Details of H.O. and Branch Offices• Details of CA Partners, CA Employees, Audit Staff• Government Pre-Audit / Internal Audits in last 3 years (F.Y 2022-23, 2023- 24, 2024-25)• Plan on how CA firm will execute GMSCCL's Audit as per Scope of work	100

Note: Qualifying marks are 60, those who score less than 60 marks will be disqualified and their financial bid will not be opened. Those CA Firm who have not submitted required documents as per ATC will be disqualified. Those CA Firm who shall not available to come for presentation will considered as Disqualified.

Annexure-6

FORMAT OF SELF DECLARATION CUM UNDERTAKING On the letterhead of Bidder

To,
Managing Director,
Gujarat Medical Services Corporation Limited (GMSCL),
Gandhinagar

We hereby undertake that we, M/s_____having registered Office at _____ and any of our Partners are not blacklisted/ De-registered/ debarred or undergoing criminal proceedings 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.

We further confirm that we are aware that our bid for the appointment as Internal Auditors would be liable for rejection in case any materialmisrepresentation is made or discovered with regard to the tender documents.

For,

Authorized Signatory (with Rubber Stamp)

Full Name: FCA/ACA No.

Designation:

Email ID:

Contact No.:

Date:

Place: