

बिड दस्तावेज़ / Bid Document

बिड विवरण/Bid Details	
बिड बंद होने की तारीख/समय /Bid End Date/Time	02-05-2026 10:00:00
बिड खुलने की तारीख/समय /Bid Opening Date/Time	02-05-2026 10:30:00
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	Agriculture And Co-operation Department Gujarat
संगठन का नाम/Organisation Name	Directorate Of Horticulture
कार्यालय का नाम/Office Name	Krishi Bhavan Gandhinagar
वस्तु श्रेणी /Item Category	Financial Audit Services - Audit report; CA Firm
अनुबंध अवधि /Contract Period	1 Year(s) 1 Day(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),OEM Authorization Certificate,OEM Annual Turnover *In case any bidder is seeking exemption from Experience / Turnover Criteria, the supporting documents to prove his eligibility for exemption must be uploaded for evaluation by the buyer
क्या आप निविदाकारों द्वारा अपलोड किए गए दस्तावेजों को निविदा में भाग लेने वाले सभी निविदाकारों को दिखाना चाहते हैं? संदर्भ मेनू है/Do you want to show documents uploaded by bidders to all bidders participated in bid?	Yes (Documents submitted as part of a clarification or representation during the tender/bid process will also be displayed to other participated bidders after log in)

बिड विवरण/Bid Details	
बिड लगाने की समय सीमा स्वतः नहीं बढ़ाने के लिए आवश्यक बिड की संख्या। / Minimum number of bids required to disable automatic bid extension	2
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	3
बिड से रिवर्स नीलामी सक्रिय किया/Bid to RA enabled	Yes
रिवर्स नीलामी योग्यता नियम/RA Qualification Rule	50% Lowest Priced Technically Qualified Bidders
बिड का प्रकार/Type of Bid	Two Packet Bid
तकनीकी मूल्यांकन के दौरान तकनीकी स्पष्टीकरण हेतु अनुमत समय /Time allowed for Technical Clarifications during technical evaluation	2 Days
अनुमानित बिड मूल्य / Estimated Bid Value	75000
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

आवश्यकता/Required	No
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बोली विभाजन लागू नहीं किया गया/ Bid splitting not applied.

एमआईआई अनुपालन/MII Compliance

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

एमएसई खरीद वरीयता/MSE Purchase Preference	No
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1. 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.
2. 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.
3. 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.
4. Reverse Auction would be conducted amongst first 50% of the technically qualified bidders arranged in the order of prices from lowest to highest. Number of sellers eligible for participating in RA would be rounded off to next higher integer value if number of technically qualified bidders is odd (e.g. if 7 bids are technically qualified, then RA will be conducted amongst L-1 to L-4). In case number of technically qualified bidders are 2 or 3, RA will be between all without any elimination. If Buyer has chosen to split the bid amongst N sellers, then minimum N sellers would be taken to RA round. In case Primary products of only one OEM are left in contention for participation in RA based on lowest 50% bidders qualifying for RA, the number of sellers qualifying for RA would be increased to get at least products of one more OEM (directly participated or through its reseller) if available. Further, if bid(s) of any seller(s) eligible for MSE preference is / are coming within price band of 15% of Non MSE L-1 or if bid of any seller(s) eligible for Make in India preference is / are coming within price band of 20% of non MII L-1, then such MSE / Make in India seller shall also be allowed to participate in the RA process.

अतिरिक्त योग्यता /आवश्यक डेटा/Additional Qualification/Data Required

Number of Years of firm/company's existence as per ICAI certificate: 3 Year

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.: 3 year

Number of full-time partners/experienced and qualified professionals in full time employment at senior level with experience in handling similar or relevant projects: The firm should have at least 2 CAAs partners

Number of partners/ qualified professionals in full time employment with DISA/CISA qualification: Number of 5 professionals

Number of XX fulltime CA's required and YY professional audit staff: 2 CAAs and 5 professional staff

Financial Audit Services - Audit Report; CA Firm (1)

तकनीकी विशिष्टियाँ /Technical Specifications

विवरण/ Specification	मूल्य/ Values
कोर / Core	
Scope of Work	Audit report
Type of Financial Audit Partner	CA Firm
Type of Financial Audit	Internal Audit

विवरण/ Specification	मूल्य/ Values
Category of Work under Financial Audit	Audit of financial statements , Reliability of financial reporting , Internal control of financial , Compliance with law & regulations , Bank Transactions
Type of Industries/Functions	Government society
Frequency of Progress Report	Monthly
MIS Reporting for Financial Audit support	Yes
Frequency of MIS reporting	Monthly
State	NA
District	NA
एडऑन /Addon(s)	
Post Financial Audit Support	NA

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

क्रेता द्वारा निर्धारित न्यूनतम मूल्य/Minimum Floor Price defined by Buyer	No
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अतिरिक्त विशिष्टि दस्तावेज़ /Additional Specification Documents

प्रेषिती/रिपोर्टिंग अधिकारी /Consignees/Reporting Officer and Quantity

क्र.सं./S.N o.	प्रेषिती/रिपोर्टिंग अधिकारी /Consignee Reporting/Officer	पता/Address	Quantity	अतिरिक्त आवश्यकता /Additional Requirement
1	Kapadiya Krupa	382010,First Floor, B- Block, Krishi Bhavan, Sector -10/A	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. Past Project Experience

Proof for Past Experience and Project Experience clause: For fulfilling the experience criteria any one of the following documents may be considered as valid proof for meeting the experience criteria:a. Contract copy along with Invoice(s) with self-certification by the bidder that service/supplies against the invoices have been executed.b. Execution certificate by client with contract value.c. Any other document in support of contract execution like Third Party Inspection release note, etc.**Proof for Past Experience and Project Experience clause:** For fulfilling the experience criteria any one of the following documents may be considered as valid proof for meeting the experience criteria:a. Contract copy along with Invoice(s) with self-certification by the bidder that service/supplies against the invoices have been executed.b. Execution certificate by client with contract value.c. Any other document in support of contract execution like Third Party Inspection release note, etc.

3. **Service & Support**

AVAILABILITY OF OFFICE OF SERVICE PROVIDER: An office of the Service Provider must be located in the state of Consignee. DOCUMENTARY EVIDENCE TO BE SUBMITTED.

4. **Buyer Added Bid Specific ATC**

Buyer Added text based ATC clauses

Only ATC will be considered as specification

5. **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---



Scope Of Work For Appointment of Internal Auditor of Gujarat Horticulture Knowledge Society (Gem Based Bid For Internal Auditor)

1. For all the necessary details of the Gujarat Horticulture Knowledge Society, <https://doh.gujarat.gov.in> may be referred to.
2. Henceforth, the successful Chartered Accountant Firm for the accounting work is referred to be as "the firm".
3. Henceforth, Gujarat Horticulture Knowledge Society, Head Office, Krushi Bhavan, Gandhinagar is referred to be as "HO". There will be one HO.
4. Henceforth, District Offices implementing HO scheme or utilizing fund allocated by HO is referred to be as "District Office". There will be Head Office, 17 Center of Excellence (COES), 23 Nurseries and 33 Canning Centres as district Centres across the Gujarat State.

The scope of work under the assignment shall cover to

- a. The Internal Audit Service will consider the adequacy of controls Necessary to secure propriety, economy, efficiency and effectiveness in all areas. It will seek to confirm that management have taken the necessary steps to achieve these objectives and manage the associated risks.
- b. The scope of internal audit shall be for HO, Nurseries, canning centres and Centre of Excellences located across Gujarat State.
- c. The scope of Internal Audit work should cover all projects, operational and internal financial control and should not be restricted to the audit of systems and controls necessary to form an opinion on the financial statements.
- d. The audit will be carried out in accordance with the relevant standards of auditing, and will include such tests and controls as the auditor considers necessary under the circumstances.
- e. To identify, assess and suggest to manage risks.
- f. To advise on formulate and evaluate policy
- g. To ensure compliance with manuals, policies, delegation of powers, laws and regulations including all statutory requirements.
- h. To ascertain the integrity and reliability of financial and other information provided to management and stakeholders, including that used in decision making.
- i. To review the efficiency, adequacy and application of accounting, financial and operating control and thereby ensure the accuracy of the books of accounts;
- j. Verify that the system of internal check is effective in design and operation in order to ensure the prevention of and early detection of defalcations, frauds, misappropriations and misapplications;
- k. Identify areas of significant inefficiencies in existing systems and suggest necessary remedial measures;
- l. To ensure that capitalization of assets is done accurately.
- m. To assist in finalization of Accounts.
- n. To involve in physical verification of assets.
- o. To ensure adequacy of various manuals and advice suitable modifications to from time to time.
- p. This assignment of Internal Audit will be done on concurrent basis under control of atleast one qualified Chartered Accountant who can be replaced only with prior approval.

- q. To verify and scrutinize all the payments and adjustment there of while accounting for the work done by them and ensure that deductions in respect of mobilization & other advances, Statutory deductions, etc. Are correctly made from the bills. Also verify that all accounts are reconciled from time to time.
- r. To check that adjustments for returns, shortages, damages and unserviceable stores and materials at sites are properly made.
- s. To ensure that various statutory tax returns should be timely filed with all the direct and indirect tax authorities and also verify the facts and figures given in the tax returns.
- t. To plug loopholes, which might have crept in the system due to passage of time and complacency on the part of persons particularly, engaged in financial concurrences, release of payments, updating accounting records, authorizations as per Financial Accounting System etc.
- u. All work done by the Internal Audit Service should be properly documented, evidenced and filed for any reference. The documentation shall comply with the guidelines prescribed by ICAI. A detailed scope of work is enclosed in Annexure which is only illustrative and not exhaustive.

Additional Qualification Criteria

Only practicing chartered accountant firm is permissible to participate in the tender process.

Sr. No.	Minimum Qualification Criteria	Documents to be furnished as supporting
1	The chartered Accountant Firm should have been incorporated or registered with ICAI before 31/03/2022 i.e. three year old firm	The latest Firm Card issued by ICAI
2	The firm should have at least two CAAs partners.	The latest Firm Card issued by ICAI
3	The firm should have earned at least Rs. 7 lac from internal audit and attestation services during last FY 2024-25	Self-Attested Statement of Income
4	The Firm should have successfully handled/completed one internal audit assignment of government or semi government PSU/Board/Corporation/Company/Society/Mission with total turnover or expenditure of at least RS. 10.00 Cr during last 3 FY i.e. 2022-23, 2023-24, 2024-25	Satisfactorily completion certificate of the client and copy of work order/contract agreement with self-certified P&L, I&E and Balance sheet of that FY.

1. All the supporting documents as stated above would have to be uploaded in single pdf chronologically.
2. The scanned documents would have to be clear and readable.

3. The L1 party will have to produce original documents before award of the contract or as and when asked by this office.
4. If the scanned documents are found to be incorrect/insufficient/unreadable/unacceptable, the bid shall be summarily rejected without stating any reason whatsoever.

1. Evaluation and comparison of bids:

- I. Technical evaluation shall be done based on the qualification criteria stipulated under the tender document.
- II. Financial Bids of only those bidders who qualify on the basis of technical evaluation will be open.
- III. L1 will be evaluated or decided based on total financial quote offered by all the technically qualified bidders.

2. Payment Schedule :

- I. Total accepted fees for the entire assignment will be released after submission and acceptance of report.

3. Financial Bid:

Particular	Total Fixed Lum Sum Fees in INR
Fixed lump sum fees for carrying out internal audit work of HO, Nurseries and Centre of Excellence, Canning Center of District located across Gujarat state. Gujarat Horticulture knowledge Society as per scope and terms and conditions laid down in the tender document.	

4. Period of Internal Audit

The period of internal audit would be three year i.e. F.Y. 2022-23, 2023-24, and 2024-2025

5. Volume of work:- Tentative No. of vouchers to be handled may be around 2,000 for all 3 financial years mentioned above.
6. To discharge the above scope, the firm will have to deploy adequate number of resources under supervision of senior paid resource. The CA partner or paid CA employee would have to oversee all the execution.
7. No Lodging, boarding, travelling expense and any type of out-of-pocket expense for executing the assignment shall be paid. All elements of expenses will have to be factored appropriately by the bidder while quoting fixed lump sum fees for the assignment.
8. Reasonable assistance, records, computer, furniture, resource, stationery and infrastructure to discharge the function will be offered by the HO or District Office or Other office as the case may be.
9. There will be no tender fee, EMD and performance security for the tender.
10. Once GeM based contract is generated in favour of the successful chartered accountant firm as per the tender terms and conditions, an agreement consisting of GeM based contract, additional scope of work, additional

eligibility criteria and additional SLA as part and parcel of the contract shall be executed between HO and the firm within a week.

- 11.** After execution of this agreement, the assignment will be considered to have formally assigned to.
- 12.** The offices, stated in the tender document, is as per current scenario. It may vary either side during the contract period. All offices to be included or excluded to any extent will be part and parcel of the contract. In case of increase or decrease in offices, fixed lump sum fees shall remain the same. No extra or additional fees for this will be paid under the contract.
- 13.** The Bidder should have registered branch office at Gandhinagar/Ahmedabad in Gujarat State.
- 14.** In Case of any dispute of legal issue or violation of contract between buyer or seller will be resolved in Gandhinagar Gujarat Jurisdiction only.
- 15.** Contract Period: This contract period shall be for financial year 2022-23, 2023-24 and 2024-25. The contract will be extendable on the same scope, terms and conditions with same price on the acceptable fees for subsequent period of one year. Such extension will be for maximum 4 years. The extension of the contract will be based on satisfactorily performance and mutually agreement by both the parties.