

बिड दस्तावेज़ / Bid Document

बिड विवरण/Bid Details	
बिड बंद होने की तारीख/समय /Bid End Date/Time	05-06-2026 12:00:00
बिड खुलने की तारीख/समय /Bid Opening Date/Time	05-06-2026 12:30:00
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	Tribal Development Department Gujarat
संगठन का नाम/Organisation Name	Development Support Agency Of Gujarat (d-sag)
कार्यालय का नाम/Office Name	Gandhinagar
वस्तु श्रेणी /Item Category	Financial Audit Services - Review of Financial Statements, Financial Reporting Framework, Audit report; CA Firm
अनुबंध अवधि /Contract Period	1 Year(s)
बिडर का न्यूनतम औसत वार्षिक टर्नओवर (3 वर्षों का) /Minimum Average Annual Turnover of the bidder (For 3 Years)	15 Lakh (s)
उन्हीं/समान सेवा के लिए अपेक्षित विगत अनुभव के वर्ष/Years of Past Experience Required for same/similar service	3 Year (s)
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) *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	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	No
बिड का प्रकार/Type of Bid	Two Packet Bid
तकनीकी मूल्यांकन के दौरान तकनीकी स्पष्टीकरण हेतु अनुमत समय /Time allowed for Technical Clarifications during technical evaluation	2 Days
अनुमानित निविदा मूल्य (सभी करों सहित) भारतीय रुपये में / Estimated Bid Value in INR (Inclusive of all taxes)	375000
मूल्यांकन पद्धति/Evaluation Method	Total value wise evaluation
मूल्य दर्शाने वाला वित्तीय दस्तावेज ब्रेकअप आवश्यक है / Financial Document Indicating Price Breakup Required	Yes
मध्यस्थता खंड/Arbitration Clause	No
सुलह खंड/Mediation Clause	No

ईएमडी विवरण/EMD Detail

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).	12

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

लाभार्थी /Beneficiary :

CEO

Development Support Agency of Gujarat (D-SAG), 3rd floor birsa munda bhavan sector 10 A, Gandhinagar Gujarat
(Ceo, Development Support Agency Of Gujarat)

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

एमआईआई अनुपालन/MII Compliance

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

एमएसई खरीद वरीयता/MSE Purchase Preference	Yes
सूक्ष्म और लघु उद्यम मूल उपकरण निर्माताओं को खरीद में प्राथमिकता, यदि उनका मूल्य L1+X% तक की सीमा में हो / Purchase Preference to MSE OEMs available upto price within L1+X%	15

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. Purchase preference to Micro and Small Enterprises (MSEs) from the State of Bid Inviting Authority: Purchase preference will be given to MSEs as Micro and Small Enterprises from the State of Bid Inviting Authority. If the bidder wants to avail the Purchase preference, the bidder must be the Service provider of the offered Service. Relevant documentary evidence in this regard shall be uploaded along with the bid in respect of the offered service. If L-1 is not an MSE and MSE Service Provider (s) has/have quoted price within L-1+15% of margin of purchase preference /price band defined in relevant policy, then 100% order quantity will be awarded to such MSE bidder subject to acceptance of L1 bid price.
4. If L-1 is not an MSE and MSE Service Provider (s) has/have quoted price within L-1+ 15% 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.

अतिरिक्त योग्यता /आवश्यक डेटा/Additional Qualification/Data Required

Financial Audit Services - Review Of Financial Statements, Financial Reporting Framework, Audit Report; 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	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 , Treasury operations , Bank Transactions , Internal Control over Financial Reporting
Type of Industries /Functions	Fixed assets, depreciation and amortisation , Payables , Receivables , Human Resource & Payroll , Operational & Administrative , Cash and Bank Balance
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
एडऑन /Addons	
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

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	Kiran Gambhirsinh Solanki	382010,D-SAG, 3rd Floor, Birsa Munda Bhavan, Sector 10A, Gandhinagar, Gujarat-382010	Project / Lumpsum Based	N/A

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

1. Generic

1. The Seller shall not assign the Contract in whole or part without obtaining the prior written consent of buyer.
2. The Seller shall not sub-contract the Contract in whole or part to any entity without obtaining the prior written consent of buyer.
3. The Seller shall, notwithstanding the consent and assignment/sub-contract, remain jointly and severally liable and responsible to buyer together with the assignee/ sub-contractor, for and in respect of the due performance of the Contract and the Sellers obligations there under.

2. Forms of EMD and PBG

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

Development Support Agency of Gujarat
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

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

Development Support Agency of Gujarat
payable at
Gandhinagar

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

4. Buyer Added Bid Specific Scope Of Work(SOW)

Text Clause(s)

Scope of Work for Statutory Audit Services (F.Y . 2025-26)

1. Introduction & Objective

Development Support Agency of Gujarat (D-SAG) is an autonomous society und

er the Tribal Development Department, Government of Gujarat. The objective of this assignment is to conduct a Statutory Audit for the Financial Year 2025-26 to ensure that the financial statements reflect a true and fair view and that all Government Grants are utilized as per the mandated guidelines.

2. Detailed Scope of Work (As per ICAI & GFR Norms)

A. Core Audit Objectives (As per ICAI & Govt. Norms)

- **Verification of Grant Utilization:** The auditor must verify that grants received from Central and State Governments are utilized strictly for the purposes for which they were sanctioned.
- **Compliance with GFR (General Financial Rules):** Auditor shall ensure that all procurements and expenditures are in compliance with GFR-2017 and subsequent amendments by the Government of Gujarat.
- **Accounting Standards:** Ensuring that the financial statements are prepared in accordance with the Accounting Standards issued by the **ICAI** as applicable to Autonomous Bodies/Societies.

B. Financial Audit & Finalization:

- **Audit Standards:** Conduct audit in accordance with the **Standards on Auditing (SAs)** issued by ICAI and the **Technical Guide on Accounting for NPOs**.
- **Financial Statements:** Verification of Balance Sheet, Income & Expenditure Account, and Receipts & Payments Account.
- **Fund-Based Accounting:** Ensure proper accounting for Corpus Funds, Earmarked Funds, and Scheme-specific Grants.
- **Depreciation & Assets:** Review the Fixed Asset Register (FAR) and verify depreciation as per Gujarat Government/Income Tax norms.
- **Bank Reconciliation:** Monthly verification of Bank Reconciliation Statements (BRS) for all operational and scheme-specific accounts.

C. Grant Management & GFR Compliance:

- **Grant Sanction Orders:** Verify all Grant Sanction Orders and ensure adherence to the specific Terms & Conditions (T&C) mentioned therein.
- **Utilization Certificates (UC):** Verification and certification of **Form 12-A**. Ensure that the expenditure reported is incurred for the specific purpose of the scheme and that interest earned on unspent balances is correctly accounted for.
- **Diversion of Funds:** Ensure that there is no unauthorized diversion of funds from one scheme/project to another.
- **GFR 2017 Compliance:** Verify that all procurements (Goods & Services) adhere to the **General Financial Rules (GFR)** and were routed through the **GeM Portal** where applicable.
- **Interest Treatment:** Audit the interest earned on unutilized grants and ensure its treatment (remittance or addition to fund) is as per the specific Sanction Orders.

D. Statutory & Tax Compliances:

- **Direct & Indirect Tax:** Verification of timely deduction and deposit of **TDS (Income Tax)** and **TDS (GST)**.
- **Income Tax Returns:** Preparation and filing of the Annual Income Tax Return within due date of concerned department.

E. Establishment & Administrative Audit

- **Payroll Verification:** Scrutiny of staff salary, including deductions and timely remittances of Provident Fund (PF) and Professional Tax (PT).
- **Vouching:** Ensure all expenditure vouchers are supported by original invoices, bear "Paid & Cancelled" seals, and are approved by the Competent Authority as per the Delegation of Financial Powers (DoFP).

F. Internal Control & Risk Assessment:

- Reviewing the effectiveness of the existing internal control system for disbursements and suggesting improvements.
- Providing regular updates/training to D-SAG staff on changes in Tax Laws or Government accounting procedures.

3. Auditor's Checklist (Annexure for Bid)

The appointed Auditor will be required to verify the following specific points during the audit:

Sr. No.	Audit Head	Specific Requirement
1	Grant Receipt	Cross-check Sanction Orders with Bank Credits.
2	Expenditure	Ensure expenditures are within the approved budget heads of the scheme.
3	Procurement	Verify that the 'Reasonableness of Rates' was checked for non-GeM purchases as per GFR.
4	Vouching	Ensure all vouchers are supported by original bills and approved by the competent authority.
5	Advances	Scrutiny of long-pending advances to staff or contractors/implementing agencies.

4. Deliverables

1. Independent Auditor's Report on Annual Accounts.
2. Management Letter on Internal Controls.
3. Annual Income Tax Return Filing Acknowledgment.

5. Audit Timelines & Schedule

- **Commencement:** The appointed Statutory Audit Firm must commence the audit assignment within fifteen (15) days from the date of issuance of the Work Order / Letter of Award.
- **Final Submission:** The Independent Auditor's Report, certified Financial Statements, Management Letter must be successfully submitted to D-SAG on or before **31st July 2026**.

· **Income Tax Filing:** The Annual Income Tax Return of the society must be prepared and filed within the statutory due date prescribed by the Income Tax Department.

6. Contract Period:

Above assignments will be carried out for the F.Y. 2025-26.

7. Terms of Payment:

Payment and penalties etc. will be as per GeM guideline.

5. Buyer Added Bid Specific ATC

Buyer Added text based ATC clauses

Additional Terms & Conditions (Eligibility Criteria)

Sr. No.	Eligibility Condition	Minimum Requirement	Documentary Evidence
1	Turnover	The bidder must have average annual income from Audit & Attestation assignments Rs. 15 Lakhs or more in last three years ending on 31st March 2025. (i.e. for financial year 2022-23, 2023-24 & 2024-25)	Original Chartered Accountant certificate clearly indicating income of the bidder in last three years ending on 31st March 2025. (i.e. for financial year 2022-23, 2023-24 & 2024-25).
2	ICAI Category	Firm must be Category-III or above as per ranking given by ICAI.	Copy of MEF (Multipurpose Empanelment Form) showing Category of CA Firm for the year 2025-26 issued by Institute of Chartered Accountants of India (ICAI).
3	Minimum Years of Practice	The Firm should have been registered for a period of at least 5 years.	Registration certificate for firm issued by Institute of Chartered Accountants of India (ICAI).
4	Number of Partners	The Bidder firm must have minimum 2 chartered accountant as a partner.	Registration certificate for firm issued by Institute of Chartered Accountants of India (ICAI).
5	Registered Head office	Registered Head office should be located in state of Gujarat or minimum 2 full time branch offices should be functional in state of Gujarat for minimum period of 3 years.	Firm card issued by Institute of Chartered Accountants of India in the name of firm showing address of firm.
6	Relevant Experience	Minimum 03 (Three) years' experience as on 30.04.2026 in providing any type of audit services to Government organization/board/corporation/society.	Work Orders / Contract copies for relevant years

7	Earnest Money Deposit (EMD)	EMD of ₹11,250/- in form of Demand Draft/Pay Order/Bank Guarantee Account Payee Demand Draft 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. Exemption for EMD: Udyam registration certificate for service under procurement and having registration of CSPO / National Small Industries Corporation (NSIC)
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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 कार्यवाई का आधार होगा।/In terms of GeM GTC clause 26 regarding Restrictions on procurement from a bidder of a country which shares a land border with India, any bidder from a country which shares a land border with India will be eligible to bid in this tender only if the bidder is registered with the Competent Authority. While participating in bid, Bidder has to undertake compliance of this and any false declaration and non-compliance of this would be a ground for immediate termination of the contract and further legal action in accordance with the laws.

---धन्यवाद/Thank You---