

बिड दस्तावेज़ / Bid Document

बिड विवरण/Bid Details	
बिड बंद होने की तारीख/समय /Bid End Date/Time	18-07-2026 17:00:00
बिड खुलने की तारीख/समय /Bid Opening Date/Time	18-07-2026 17:30:00
बिड पेशकश वैधता (बंद होने की तारीख से)/Bid Offer Validity (From End Date)	30 (Days)
मंत्रालय/राज्य का नाम/Ministry/State Name	Gujarat
विभाग का नाम/Department Name	Sports Youth And Cultural Activities Department Gujarat
संगठन का नाम/Organisation Name	N/a
कार्यालय का नाम/Office Name	Gujarat State Yog Board
शिकायत निवारण के संपर्क विवरण/ Contact details of Grievance redressal	HOD Email id :osdyogboard@gujarat.gov.in Buyer Email id: buycon85.sycadg.gj@gembuyer.in
वस्तु श्रेणी /Item Category	Financial Audit Services - As per the atc; CA Firm
अनुबंध अवधि /Contract Period	1 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,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
क्या आप निविदाकारों द्वारा अपलोड किए गए दस्तावेज़ों 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?	No

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	1
दिनों की संख्या, जिनके लिए बिड लगाने की समय-सीमा बढ़ाई जाएगी। / Number of days for which Bid would be auto-extended	3
ऑटो एक्सटेंशन अधिकतम कितनी बार किया जाना है। / Number of Auto Extension count	1
बिड से रिवर्स नीलामी सक्रिय किया/Bid to RA enabled	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 निविदा मूल्य (सभी करों सहित) भारतीय रुपये में / Estimated Bid Value in INR (Inclusive of all taxes)	100000
Payment Timelines	Payments shall be made to the Seller within 45 days of issue of service delivery acceptance certificate (SDAC) and on-line submission of bills (This is in supersession of 10 days time as provided in clause 12 of GeM GTC)
मूल्यांकन पद्धति/Evaluation Method	Total value wise evaluation
मध्यस्थता खंड/Arbitration Clause	No
सुलह खंड/Mediation Clause	No

ईएमडी विवरण/EMD Detail

आवश्यकता/Required	No
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ईपीबीजी विवरण /ePBG Detail

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	Yes
सूक्ष्म और लघु उद्यम मूल उपकरण निर्माताओं/सेवा प्रदाता को खरीद में प्राथमिकता, यदि उनका मूल्य $L1+X\%$ / Purchase Preference to MSE OEMs/ Service Provider available upto price within $L1+X\%$	15

1. Purchase preference to Micro and Small Enterprises (MSEs): Purchase preference will be given to MSEs from the State of Bid Inviting Authority having valid Udyam Certificate and whose credentials are validated online through Udyam Registration portal as defined in Public Procurement Policy for Micro and Small Enterprises (MSEs) Order, 2012 dated 23.03.2012 issued by Ministry of Micro, Small and Medium Enterprises and its subsequent Orders/Notifications issued by concerned Ministry/ State of Bid Inviting Authority. If the bidder wants to avail themselves of the Purchase preference, the bidder must be the manufacturer / OEM of the offered product on GeM. In respect of bid for Services, the bidder must be the Service provider of the offered Service. Traders are excluded from the purview of Public Procurement Policy for Micro and Small Enterprises and hence resellers offering products manufactured by some other OEM are not eligible for any purchase preference. Relevant documentary evidence in this regard shall be uploaded along with the bid in respect of the offered product or service, and Buyer will decide eligibility for purchase preference based on documentary evidence submitted, while evaluating the bid. If L-1 is not an MSE and MSE Seller (s) has / have quoted price within L-1+ 15% (Selected by Buyer) of margin of purchase preference /price band defined in relevant policy, such MSE Seller shall be given opportunity to match L-1 price and contract will be awarded for % (selected by Buyer) percentage of total quantity. The buyers are advised to refer the for compliance of Concurrent application of Public Procurement Policy for Micro and Small Enterprises Order, 2012 and Public Procurement (Preference to Make in India) Order, 2017 and its subsequent Orders/Notifications issued by concerned Ministry. Benefits of MSE will be allowed only if seller/service provider is validated on-line in GeM profile as well as validated and approved by Buyer after evaluation of documents submitted.

2. 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.

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.

5. 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

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

तकनीकी विशिष्टियाँ /Technical Specifications

विवरण/ Specification	मूल्य/ Values
कोर / Core	
Scope of Work	As per the atc
Type of Financial Audit Partner	CA Firm
Type of Financial Audit	Statutory Audit
Category of Work under Financial Audit	As per the atc
Type of Industries/Functions	As per the atc
Frequency of Progress Report	As per the atc
MIS Reporting for Financial Audit support	Yes
Frequency of MIS reporting	As per the atc
State	NA
District	NA
एडऑन /Addon(s)	
Post Financial Audit Support	NA

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

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

प्रेषिती/रिपोर्टिंग अधिकारी /Consignees/Reporting Officer and Quantity

क्र.सं./S.N o.	प्रेषिती/रिपोर्टिंग अधिकारी /Consignee Reporting/Officer	पता/Address	Quantity	अतिरिक्त आवश्यकता /Additional Requirement
1	Vaghela Dharmarajsinh Jayvirsinh	382010,BLOCK 3, 4th FLOOR, KARMAYOGI BHAVAN, SECTOR 10, GANDHINAGAR	Project / Lumpsum Based	N/A

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

1. Generic

OPTION CLAUSE 25% : The buyer can increase or decrease the contract quantity or contract duration up to 25 percent at the time of issue of the contract. However, once the contract is issued, the contract quantity or contract duration can only be increased up to 25 percent. Bidders are bound to accept the revised quantity or duration.

For lumpsum-based service contracts, the buyer may increase the scope of work and contract value up to 25 percent with the consent of the service provider

2. Generic

Bidder financial standing: The bidder should not be under liquidation, court receivership or similar proceedings, should not be bankrupt. Bidder to upload undertaking to this effect with bid.

3. 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 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---

ADDITIONAL TERMS AND CONDITIONS (ATC)
FOR
SELECTION OF CHARTERED ACCOUNTANT FIRM FOR STATUTORY
AUDIT OF GUJARAT STATE YOG BOARD
(2024-25 & 2025-26)

Through GeM Only

GUJARAT STATE YOG BOARD
BLOCK NO 3, 4-FLOOR,
KARMAYOGI BHAVAN, SECTOR 10/A,
GANDHINAGAR - 382010
Email Id: yogboard@gujarat.gov.in

FACT SHEET

INTRODUCTION

Gujarat State Yog Board (GSYB), under the Government of Gujarat, is dedicated to promoting yoga, wellness, and a healthy lifestyle across the state. The Board intends and invites sealed proposals from reputed Chartered Accountant Firm for Selection of Chartered Accountant Firm for Statutory Audit of Gujarat State Yog Board as per the terms detailed in this RFP.

Sr No.	Information	Details
1.	Tender Details	Selection of Chartered Accountant Firm For Statutory Audit of Gujarat State Yog Board
2	Estimated Value	<u>Rs. 1,00,000/-</u>
3	Earnest Money Deposit (EMD) in the form of a DD/BG	EMD of <u>Rs. 3,000/- (Rupees Three Thousand Only)</u> in favor of Gujarat State Yog Board payable at Gandhinagar.
4	Last date and time for submission of pre-bid queries	As per the GeM bid documents
5	Pre-bid meeting date and time.	As per the GeM bid documents.
6	Opening of Technical Bids	As per the GeM bid documents
7	Performance security value (Performance Bank Guarantee)	5 % of the Contract Value as per the direction from the Gujarat State Yog Board.

- **EMD MUST BE IN THE FORM OF DEMAND DRAFT IN THE NAME OF “GUJARAT STATE YOG BOARD” PAYABLE AT BLOCK NO 3, 4TH FLOOR, KARMAYOGI BHAVAN SECTOR 10/A GANDHINAGAR AND ALSO THE EMD WILL BE SENT TO THE ADDRESS OF GSYB BEFORE THE END OF THE BID DATE.**
- Gujarat State Yog Board reserves the right to reject any or all the Proposals in whole or part without assigning any reasons. GSYB intends to select bidder by inviting the proposals through Open Tender Process. This RFP document is not transferable.

ELIGIBILITY CRITERIA FOR BIDDERS

The bidder should be fulfilling the following conditions and must also submit documentary evidence in support of fulfillment of these conditions while submitting the technical bid. **Bids from consortiums are not allowed.** Bids without documentary evidence will not be considered for further evaluation.

PRELIMINARY CRITERIA:

EMD (Interest Free and Refundable)	Rs.3000 (3% of Estimated Tender Value).	Demand Draft/ Bank Guarantee in the name of Gujarat State Yog Board (GSYB), payable at Gandhinagar.
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- Bids without EMD will not be considered for further evaluation.
- The bidder has to upload scanned copy of DD along with bid and has to ensure delivery of hard copy to the GSYB within bid end date.
- Only after the confirmation of valid bid security, the Technical Bid will be opened.
- No interest shall be paid on bid security.
- Bid Security of Bidders not short-listed will be refunded within 30 days from the date of declaration of Short-listed Bidders. If the Bidder is short-listed then the security will be refunded within 30 days from the date of signing of the Agreement.
- The successful bidder's Bid security will be discharged upon the Bidder signing the contract/ Agreement, and furnishing the Performance Guarantee.

SECONDARY ELIGIBILITY CRITERIA:

Sr. No.	Eligibility Criteria	Documentary Evidences to be attached
1	Bidder firm must be registered with institute of ICAI for more than 3 years.	Registration certificate of firm by Institute of Chartered Accountants of India as on or before dated 01-04-2026 for more than three years.

Sr. No.	Eligibility Criteria	Documentary Evidences to be attached
2	The bidder firm must have income from audit and attestation assignment of more than Rs. 7 (seven) lakhs each in last 3 years (FY 2022-23, 2023-24 & 2024-25).	Original Chartered Accountant certificate clearly indicating income of the bidder in last three years ending on 31st March 2026. (i.e. FY 2022-23, 2023-24 & 2024-25) as per the format given at Annexure-5 .
3	The Bidder must have minimum 2 chartered accountants (1 FCA) including one having post qualification experience of more than 1 year.	Registration certificate of firm by Institute of Chartered Accountants of India as on or before dated 01-04-2026 (ANNEXURE-2)
4	The bidder firm must have done Statutory Audit of at least 3 (three) different Government Society registered under the Society registration Act 1860 and Bombay public Trust Act 1950 in last 3 years (FY 2023-24, 2024-25, & 2025-26) having turnover /grant/income of not less than 5 (five) crores.	Copy of work order/agreement issued by clients. The bidder shall present the original work order/agreement for verification by Authority if required along with Balance Sheet and P&L Accounts. (ANNEXURE-3)

Sr. No.	Eligibility Criteria	Documentary Evidences to be attached
5	The bidder firm must have Turnover from accounting and financial services of more than Rs. 25 (twenty Five) lakhs each in last 3 years FY 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 FY 2022-23, 2023-24 & 2024-25) as per the format given at Annexure-5. The bidder shall also submit CA certified audited Balance sheet and Income statement duly signed by the Independent CA and authorized signatory/ies of the bidders.
6	Registered office/branch of the firm must be located at Ahmedabad/Gandhinagar.	The Bidder should submit registered office/branch office Address Proof document. (Sales deed/ rent agreement and last month electricity bill).
7	The bidder/ partner of the firm should not have been black listed by Central/State Government. Department/Public Sector Undertaking for any contract executed in past AND Should not be undergoing disciplinary actions by ICAI or any court of law.	Self-Declaration in the form of Affidavit on Rs.300 Non – Judicial Stamp paper stating that The CA Firm/ partner of the firm is not have been black listed by Central/State Government Department/Public Sector Undertaking for any contract executed in past AND is not undergoing disciplinary actions by ICAI or any court of law.(Annexure 1)

Sr. No.	Eligibility Criteria	Documentary Evidences to be attached
8	CA Firm Empanel with C&AG, New Delhi.	C & AG, New Delhi Certificate for the FY 2024-25 & FY 2025-26 duly stamped and signed (self-certified).
9	GST Registration.	Copy of Registration certificate under GST.
10	The bidder must have minimum staff strength of 5 (Five) people on regular pay roll including two employees having post qualification experience of more than 1 year.	Self-Declaration by the firm as per the format given at Annexure – 4 .

Note: -

1. Bids without above documentary evidence will not be considered for further evaluation.
2. GSYB reserves the right to verify the claims made by the Bidders and to carry out the capability assessment of the Bidders and the decision of Authority shall be final in this regard. GSYB reserves right to accept or reject one or more bid or to cancel bidding process without giving any reasons thereof.
3. It is mandatory for bidder to fill all the details in all annexures mentioned at the end of this bid document in same format and upload it.

BROAD SCOPE OF WORK

- (1) The Chartered Accountant firm needs to carry out the statutory audit of GSYB for F.Y. 2024-25 and F.Y. 2025-26.
- (2) Audit of accounts and expenditure incurred.
- (3) Finalization of the financial statements in accordance with the requirement of relevant act and rules.
- (4) Check of all necessary documents, records and accounts to be kept in respect of the project/scheme/workshop/grant.
- (5) Review and assess the conclusions drawn from the audit evidence.
- (6) Review and assess that the financial information has been prepared using acceptable accounting policies, which have been consistently applied.
- (7) Review and assess that the financial information complies with relevant regulations and statutory requirements.
- (8) Review and assess that there is adequate disclosure of all material matters relevant to the proper presentation of financial information, subject to statutory requirements, where applicable.
- (9) Verification of TDS deduction from salary and other payments.
- (10) Grant Utilisation Certification (UTC)'s verification from time to time.
- (11) Issue Audit paras and Verification of compliances of paras raised.
- (12) Discuss Draft Audit Report along with Financial Statement at level of Officer on Special Duty (OSD), Chairman and Board Meeting.
- (13) Statutory audit must be completed within the stipulated timeframe. The firm must deploy sufficient manpower to meet this deadline.
- (14) Total Budget of the GSYB for **FY 2024-25 is Rs. 30.69 crore for FY 2025-26 is 29.62 crore.**

BROAD TERMS AND CONDITIONS

1. THE SUBMISSION OF THE PROPOSALS:

The proposals shall be submitted in two packet on GeM portal viz., Technical & Financial Proposal and should follow the forms given in the supplementary information.

- The “Technical” proposals must be submitted following the formats / schedules given in the supplementary information. The first part marked “**TECHNICAL PROPOSAL**” should include the description of the firm / organization, the firm’s general experience in the field of assignment, the proposed work plan methodology and approach in response to suggested terms of reference.
- Technical proposal along with documentary evidence showing qualification criteria should be submitted online as required.

2. OPENING OF PROPOSAL

The date and time of online opening of technical proposal will be as per schedule of bid.

3. FINANCIAL BID

The financial bid is required to be submitted online only on GeM Portal inclusive of all expenses and GST. If any bidder sends the Financial Bid physically, bidder will be considered disqualified and its bid will not be opened for scrutiny. Total rates should be quoted for Statutory Audit for financial year 2024-25 & 2025-26.

4. AWARD OF CONTRACT

- Financial Bid of the bidders meeting with Eligibility Criteria will only be opened. Thus, Technical Bid not meeting with Criteria and necessary evidence will be considered as non-responsive and will be ignored for further process.
- Upon fulfilling eligibility criteria the financial bid will be opened online on GeM portal and lowest financial bidder will be awarded the contract.

- This bid is for appointment of Chartered Accountant Firm for Statutory Audit for the financial year 2024-25 & 2025-26. Same can be extended for another 1 year on mutual consent and satisfactory performance of the firm. However, if services are not satisfactory, the assignment can be cancelled and terminated. The firm must give NOC in such circumstances.
- Please note that GSYB, Gandhinagar is not bound to select any of the firm submitting proposals.
- Proposal shall be valid for 180 days from the date of submission without change.
- Please note that cost of preparing a proposal including visits to GSYB, Gandhinagar if any, is not reimbursable.
- Please note that the remuneration which one firm may receive from the contract will be subject to tax liability in India.

5. SECURITY DEPOSIT

Successfully selected CA Firm has to deposit performance security **@5% of the contract value** within 15 days of intimation by Demand Draft/ Bank Guarantee payable in favor of "**Gujarat State Yog Board**" of any of the banks approved by State Government vide Finance Department G.R.No. FD/MSM/e-file/4/2025/2712/DMO dated 01.04.2026. In case of expiry of BG, firm has to renew the same before one month of expiry. The SD will be released within 90 days upon satisfactory completion of work contract.

6. RIGHT TO ACCEPT AND TO REJECT ANY/ ALL BIDS

Authority 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.

7. GOVERNING FACTORS

- All or any of the information provided by GSYB shall not be used for any other purpose; CA Firm shall return all the documents to GSYB on completion of work. The IPR or any other right on the work done by CA Firm shall be the ownership of GSYB only.
- Work shall be completed within stipulated time limit.

- The CA firm shall also have to remain present in co-ordination / Review meetings or State Government level meeting as and when called.
- Rates agreed shall be firm till the completion of work inclusive of all Transportation Charges, Daily Allowance, Accommodation Charges or any other charges including GST.
- The assignment mentioned herein is intended to be job oriented and not time oriented and the CA firm shall not be entitled to claim any compensation in the event of the time estimated for the completion of the work being extended for any reason what so ever.
- GSYB has full powers to changes any condition of this contract at any point of time and it must be abide to all parties.

8. PAYMENTS

- Payment will be made after submission of Annual Audit Report to GSYB and same is approved by competent authority for each Financial Year.
- Payment will be released after deduction of applicable TDS, in case there is no dispute in respect of work carried out by the Statutory Auditor.
- In case of unavoidable circumstances if the GSYB fails to make payment in time the Bidder will not ask for any interest for the delay period. The Bidder shall continue with providing its services up to the time period requested by the GSYB.
- The rate quoted by the bidder in financial bid will remain firm and no deviation will be accepted till the completion of the contract. No additional payment will be made for auxiliary items like preparation of reports, printing, binding, transportation expense etc.

9. PENALTY

- GSYB will levy penalty in case the Bidder fails to provide the services specified by the GSYB in the Broad Scope of Work and other conditions of this Tender Document. The amount of penalty shall be commensurate with the nature of the breach/ defect/ deviation/ fault and as decided by GSYB. Such an amount payable by the Bidder shall be final and binding and shall not exceed **5% of the Total Accepted Tender Value** of the bidder for the Contract Period. On the Bidder repeatedly failing to rectify the faults within the time

period as stated by the GSYB, the GSYB is free to cancel / terminate the Contract.

- If work will not complete within stipulated time then **5% of contact value** will be deducted from the payable amount to the firm as penalty. However, GSYB may waive off the penalty considering justification of delay.
- Also, the GSYB may, at its discretion, get the deviations, faults attended/ rectified by any other Bidder at the risk and cost of the Bidder and the same will be recovered from the Bidder, apart from blacklisting/ debarment as per Government Policy.

10.TENURE OF THE CONTRACT

The appointment of this service is for **FY 2024-25 & FY 2025-26**. However GSYB, Gandhinagar is authorized to terminate the contract without assigning any reasons there of or can be extended for another 1 year further at the same terms and conditions on mutual consent and satisfactory performance of the firm.

11.PATENT RIGHTS

The Bidder shall indemnify the GSYB against all third-party claims of infringement of patent, trademark/ copyright arising from the use of services or any part thereof.

12.TERMINATION OF THE CONTRACT

At any time during the Contract Period, GSYB has the right to cancel the Contract after giving a notice of one month, if the Bidder commits breach of any or all conditions of the contract and fails to remedy the breach within the time frame given by the GSYB. Breach of contract includes, but not limited to the following:

- The Bidder stops work and such stoppage has not been authorized by the Authority.
- The Bidder may become bankrupt or goes into liquidation other than for project or amalgamation.
- GSYB gives notice to correct a particular defect/ irregularity and the Bidder fails to correct such defects/ irregularity within a reasonable period of time determined by the GSYB

- The Bidder is found to act in selfish interest and not in interest of the beneficiaries.
- Serious misconduct/ accident on part of the Bidder.
- The registration of the Bidder with The Institute of Chartered Accountants of India gets cancelled due to any reason.
- Failure of Bidder in intimating the GSYB of its blacklisting by any central/state government body during the contract period, the GSYB reserves the right to terminate the contract
- The GSYB reserves the right to accept to terminate the contract from bidder side after receiving one-month notice period. No payment will be made in such circumstances.

13. OWNERSHIP OF DATABASE AND ASSET

The ownership of database as and when created in the course of the execution of the work under this tender during the contract period without any liability will be automatically vested with the GSYB. None of the physical facility and manpower created under this tender shall be transferred to GSYB at the end of the Contract Period, except the capital expenditure made by the GSYB.

14. DETAILS TO BE KEPT CONFIDENTIAL

- The Bidder shall keep the details of the contract, records of offices, reports and any type of information as private and confidential. Also, any type of data, information, documents will not be allowed to bring outside of the office premises. The Bidder shall treat the details of the contract as private and confidential, save in so far as may be necessary for the purposes thereof, and shall not publish or disclose the same or any particulars thereof in any trade or technical paper or elsewhere without the previous consent in writing of the GSYB. If any dispute arises as to the necessity of any publication or disclosure for the purpose of the Contract the same shall be referred to the GSYB whose decision shall be final.
- The Bidder or his representative should neither disclose the data of Audit nor sell the data or use it for commercial exploitation or research work without the written permission of the Authority.

On breach of above conditions contract will be terminate on immediate basis and necessary legal action will be taken by the authority on the firm.

15. TRANSFER OF RIGHTS

The Bidder shall not transfer the Contract to anybody except with the prior permission of the Authority.

16. IMPLEMENTATION SCHEDULE

The Bidder is required to commence operations as per broad scope of work from the date of signing of Work Order/ Letter of Acceptance.

17. GENERAL REQUIREMENT

- GSYB reserves full right to alter its requirements.
- The decision of the GSYB will be final in all the matters.

18. DISPUTE RESOLUTION BETWEEN BUYER AND SELLER

- Any dispute or legal issue or violation of contract between buyer and seller will be resolved in Gandhinagar, Gujarat Jurisdiction only.
- Jurisdiction of Courts irrespective of the place of delivery, the jurisdiction will be always Gandhinagar, Gujarat.

ANNEXURE -1

(On Rs. 300/- stamp Paper)

To,

Sir,

Subject:-BID FOR PROVIDING SERVICE OF CHARTERED ACCOUNTANT FIRM
FOR STATUTORY AUDIT OF GUJARAT STATE YOG BOARD FOR FY
2024-25 & 2025-26.

I / We _____ Chartered Accountant firm
(ICAI Registration No. _____) here with enclose Technical proposal
for your Bid for selection of Chartered Accountant Firm for Statutory Audit of
Gujarat State Yog Board.

We/ Our Partner declare that all information submitted by us in response of bid
is true and correct.

We/ Our Partner are not/ have been black listed by Central/ State Government
Department/ Public Sector Undertaking for any contract executed in past.

We/ Our Partner is not undergoing disciplinary actions by ICAI or any court of
law

We/ Our Partner undertake that, in competing for (and, if the award is made to
us, in executing) the above contract, we will strictly observe the laws against
fraud and corruption in force in India namely "Prevention of Corruption Act
1988". Undersigned is authorized to sign this letter and submit documents and
the same shall be binding to our firm.

We declare and say that above statement is true and nothing is concealed and is aware that there will be criminal proceeding in case anything is found incorrect or information is concealed.

Yours faithfully

Sign & Seal:

Full name:

Address:

(CA Firm)

ANNEXURE-2

Name of the Firm_____

Details of Full – time Partners of the firm Details of CA Partners

Sr.No .	Nam e	Member Ship No.	Wheth er FCA/A CA	Date of joining the firm(fulltime)	Date of Becoming FCA
1	2	3	4	5	6

Note:-

- Latest Certificate of constitution issued by ICAI should be attached with Technical Proposal.
- This form should be submitted with Technical Proposal.

**Sign and seal of authorized
representative**

ANNEXURE-3

Name of the Firm _____

Details of Statutory Audit of at least 3 (three) different Government Society under the Society registration Act 1860 and Bombay public Trust Act 1950 in last three years(FY 2023-24, 2024-25 & 2025-26) having turnover /grant /income of not less than 5 (five) crores.

Sr. No.	Name of the Government Society.	Nature of Assignm ent	Year for Which appointed	Amount of Turnover/ Grant/ Income of Society.

Note:-

- Work order must be submitted with Technical Proposal.
- This form should be submitted with Technical Proposal.
- GSYB reserves rights to verify the documents from the respective Government Bodies.

Sign and seal of Authorized representative

ANNEXURE-4

Name of the firm: _____

Details of Certificate

Sr.No.	Name of Partner/Employee of the Firm	Designation	Certificate No. Issued by ICAI (FCA/ACA)

Note:-

- This form should be submitted with Technical Proposal

Sign and seal of Authorized representative

ANNEXURE-5

FORMAT FOR CA CERTIFICATE

(On CA's Letter Head)

TO WHOM SO EVER IT MAY CONCERN

CHARTERED ACCOUNTANT CERTIFICATE

On the basis of verification of books of accountants and other documents produced before us and maintained by the Company, we certify that M/s _____(ICAI Registration No. _____) is engaged in Chartered Accountant practice. This is to certify that firm has income from Audit & Attestation assignments and Accounting & Financial Services practice in the last three years ending on 31st March, 2025. (I.e. for Financial year 2022-23, 2023-24 & 2024-25) are as follows:

Sr. No	Financial Year	Revenue from Audit & Attestation assignments (in Rs. Lacs)	Revenue from Accounting Financial Services (in Rs. Lacs)
1	2022-23		
2	2023-24		
3	2024-25		

CA Stamp & Seal and UIDIN No.