

बिड दस्तावेज़ / Bid Document

बिड विवरण/Bid Details	
बिड बंद होने की तारीख/समय /Bid End Date/Time	17-06-2026 18:00:00
बिड खुलने की तारीख/समय /Bid Opening Date/Time	17-06-2026 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	Civil Aviation Department Gujarat
संगठन का नाम/Organisation Name	Gujarat State Aviation Infrastructure Company Limited (gujsail)
कार्यालय का नाम/Office Name	Ahmedabad Airport
शिकायत निवारण के संपर्क विवरण/ Contact details of Grievance redressal	mgr-air-gujsail@gujarat.gov.in
वस्तु श्रेणी /Item Category	Financial Audit Services - as per tender document; CA Firm, Audit 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	Yes Complete
विक्रेता से मांगे गए दस्तावेज़/Document required from seller	Experience Criteria,Bidder Turnover,Certificate (Requested in ATC),OEM Authorization Certificate,OEM Annual Turnover,Additional Doc 1 (Requested in ATC),Additional Doc 2 (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?	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	7
ऑटो एक्सटेंशन अधिकतम कितनी बार किया जाना है। / Number of Auto Extension count	1
बिड से रिवर्स नीलामी सक्रिय किया/Bid to RA enabled	Yes
रिवर्स नीलामी योग्यता नियम/RA Qualification Rule	H1-Highest Priced Bid Elimination
बिड का प्रकार/Type of Bid	Two Packet Bid
तकनीकी मूल्यांकन के दौरान तकनीकी स्पष्टीकरण हेतु अनुमत समय /Time allowed for Technical Clarifications during technical evaluation	2 Days
अनुमानित निविदा मूल्य (सभी करों सहित) भारतीय रुपये में / Estimated Bid Value in INR (Inclusive of all taxes)	350000
मूल्यांकन पद्धति/Evaluation Method	Total value wise evaluation
मध्यस्थता खंड/Arbitration Clause	No
सुलह खंड/Mediation Clause	No

ईएमडी विवरण/EMD Detail

आवश्यकता/Required	No
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ईपीबीजी विवरण /ePBG Detail

एडवाइजरी बैंक/Advisory Bank	State Bank of India
ईपीबीजी प्रतिशत (%) /ePBG Percentage(%)	5.00
ईपीबीजी की आवश्यक अवधि (माह) /Duration of ePBG required (Months).	15

(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, GUJSAIL

Gujarat State Aviation Infrastructure Company Limited, GUJSAIL Complex, Near Torrent Sub Station, SVIP Airport, Ahmedabad, Gujarat 380004

(Gujarat State Aviation Infrastructure Company Limited)

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 $L1+X\%$	20

1. If the bidder is a DPIIT registered Startup, the bidder shall be relaxed from the the eligibility criteria of "Experience Criteria" as defined above subject to their meeting of quality and technical specifications. The bidder seeking Relaxation from Experience Criteria, shall upload the supporting documents to prove his eligibility for Relaxation.
2. If the bidder is a DPIIT registered Startup, the bidder shall be relaxed from the the eligibility criteria of "Bidder Turnover" as defined above subject to their meeting of quality and technical specifications. If the bidder is DPIIT Registered OEM of the offered products, it would be relaxed from the "OEM Average Turnover" criteria also subject to meeting of quality and technical specifications. The bidder seeking Relaxation from Turnover shall upload the supporting documents to prove his eligibility for Relaxation.
3. **Purchase preference to Micro and Small Enterprises (MSEs):** Purchase preference will be given to MSEs from the State of Bid Inviting Authority having valid Udyam Certificate and whose credentials are validated online through Udyam Registration portal as defined in Public Procurement Policy for Micro and Small Enterprises (MSEs) Order, 2012 dated 23.03.2012 issued by Ministry of Micro, Small and Medium Enterprises and its subsequent Orders/Notifications issued by concerned Ministry/ State of Bid Inviting Authority. If the bidder wants to avail themselves of the Purchase preference, the bidder must be the manufacturer / OEM of the offered product on GeM. In respect of bid for Services, the bidder must be the Service provider of the offered Service. Traders are excluded from the purview of Public Procurement Policy for Micro and Small Enterprises and hence resellers offering products manufactured by some other OEM are not eligible for any purchase preference. Relevant documentary evidence in this regard shall be uploaded along with the bid in respect of the offered product or service, and Buyer will decide eligibility for purchase preference based on documentary evidence submitted, while evaluating the bid. If L-1 is not an MSE and MSE Seller (s) has / have quoted price within L-1+ 20% (Selected by Buyer) of margin of purchase preference /price band defined in relevant policy, such MSE Seller shall be given opportunity to match L-1 price and contract will be awarded for % (selected by Buyer) percentage of total quantity. The buyers are advised to refer the for compliance of Concurrent application of Public Procurement Policy for Micro and Small Enterprises Order, 2012 and Public Procurement (Preference to Make in India) Order, 2017 and its subsequent Orders/Notifications issued by concerned Ministry. Benefits of MSE will be allowed only if seller/service provider is validated on-line in GeM profile as well as validated and approved by Buyer after evaluation of documents submitted.
4. If L-1 is not an MSE and MSE Service Provider (s) has/have quoted price within L-1+ 20% of margin of purchase preference /price band as defined in the relevant policy, then 100% order quantity will be awarded to such MSE bidder subject to acceptance of L1 bid price.
5. Estimated Bid Value indicated above is being declared solely for the purpose of guidance on EMD amount and for determining the Eligibility Criteria related to Turn Over, Past Performance and Project / Past Experience etc. This has no relevance or bearing on the price to be quoted by the bidders and is also not going to have any impact on bid participation. Also this is not going to be used as a criteria in determining reasonableness of quoted prices which would be determined by the buyer based on its own assessment of reasonableness and based on competitive prices received in Bid / RA process.
6. Past Experience of Similar Services: The bidder must have successfully executed/completed similar Services over the last three years i.e. the current financial year and the last three financial years(ending month of March prior to the bid opening): -

1. Three similar completed services costing not less than the amount equal to 40% (forty percent) of the estimated cost; or
2. Two similar completed services costing not less than the amount equal to 50% (fifty percent) of the estimated cost; or
3. One similar completed service costing not less than the amount equal to 80% (eighty percent) of the estimated cost.

7. Reverse Auction would be conducted amongst all the technically qualified bidders except the Highest quoting bidder. The technically qualified Highest Quoting bidder will not be allowed to participate in RA. However, H-1 will also be allowed to participate in RA in following cases:

- i. If number of technically qualified bidders are only 2 or 3.
- ii. If Buyer has chosen to split the bid amongst N sellers, and H1 bid is coming within N.
- iii. In case Primary product of only one OEM is left in contention for participation in RA on elimination of H-1.
- iv. If L-1 is non-MSE and H-1 is eligible MSE and H-1 price is coming within price band of 15% of Non-MSE L-1
- v. If L-1 is non-MII and H-1 is eligible MII and H-1 price is coming within price band of 20% of Non-MII L-1

अतिरिक्त योग्यता /आवश्यक डेटा/Additional Qualification/Data Required

Financial Audit Services - As Per Tender Document; CA Firm, Audit Firm (1)

तकनीकी विशिष्टियाँ /Technical Specifications

विवरण/ Specification	मूल्य/ Values
कोर / Core	
Scope of Work	as per tender document
Type of Financial Audit Partner	CA Firm , Audit Firm
Type of Financial Audit	Internal Audit
Category of Work under Financial Audit	Audit of financial statements , Internal control of financial , Investigating fraud , Deterring , Compliance with law & regulations , Governance of company , Compliance with contracts , Risk Management , Review system & processes , Bank Transactions , Internal Control over Financial Reporting , as per tender document
Type of Industries/ Functions	as per tender document
Frequency of Progress Report	as per tender document
MIS Reporting for Financial Audit support	Yes

विवरण/ Specification	मूल्य/ Values
Frequency of MIS reporting	as per tender document
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

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	Parmar Sanjay H	380004,GUJSAIL Complex, Near Torrent Sub Station, SVIP Airport, Ahmedabad - 380 004	Project / Lumpsum Based	N/A

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

1. Generic

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

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

2. Buyer Added Bid Specific ATC

Buyer Added text based ATC clauses

Earnest Money Deposit (EMD) : Rs. 10,500/-

Pre-bid meeting for the said tender will be on dated 10/06/2026 12:00 noon at GUJSAIL Complex, Near Torrent Sub Station, SVIP Airport, Ahmedabad, Gujarat 380004

Minimum Average annual turnover of Rs 50 Lacs from audit & attestation Services in the Previous 3 Financial Years. (FY 2022-23, 2023-24 and 2024-25)

- a) CA certificate in the prescribed format
- b) Audited financial statements

As the said bid is on GeM platform, the tender fee clause mentioned at "Notice inviting tender" of tender document is not applicable.

Financial bid must be online on financial stage only. If they do submit the same in technical stage will be straight away disqualified for the next stage.

The CA firm must have experience of at least 10 Pre Audit/Internal Audit/Statutory of Government of Gujarat at Organization/Agencies/Society/Co Op Society/PSU in last three financial year. (Bank Audit will not be Consider for Experience)

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 कार्रवाई का आधार होगा।/In terms of GeM GTC clause 26 regarding Restrictions on procurement from a bidder of a country which shares a land border with India, any bidder from a country which shares a land border with India will be eligible to bid in this tender only if the bidder is registered with the Competent Authority. While participating in bid, Bidder has to undertake compliance of this and any false declaration and non-compliance of this would be a ground for immediate termination of the contract and further legal action in accordance with the laws.

---धन्यवाद/Thank You---

**GUJARAT STATE AVIATION INFRASTRUCTURE CO.
LTD.**

A Government of Gujarat Undertaking

(CIN-U62200GJ2010SGC061479)

**TENDER FOR APPOINTMENT OF
CHARTERED ACCOUNTANTS' FIRM
FOR INTERNAL AUDIT**



:: Registered Office ::

GUJSAIL COMPLEX, GOVERNMENT OF GUJARAT,

NR. TORRENT SUB STATION, SVPI AIRPORT,

AHMEDABAD – 380004.

NOTICE INVITING TENDER

Gujarat State Aviation Infrastructure Company Limited (herein after referred to as "GUJSAIL" or "The Company"), a Government of Gujarat undertaking invites sealed tender from Chartered Accountants' Firm in two bid system for appointment as internal auditor of the Company. The details of eligibility criteria, earnest money deposit, experience, scope etc. are available in the tender documents which may be downloaded from company's website - www.gujsail.gujarat.gov.in.

Name of Work	Appointment of Chartered Accountants' Firm for Internal Audit
Tender Form Fee (Non-Refundable)	Rs. 1,500/-
Earnest Money Deposit (EMD)	Rs. 10,500/-
Estimated Fees	Rs. 3,50,000/-
Last Date of submission of Tender (Online)	Dt: XX/XX/2026, Time :18.00pm
Last Date of submission of sealed tender (Only through Registered/Speed Post)	DT: XX/XX/2026 Time: 18.00 pm
Date of Opening of Technical bid	DT: XX/XX/2026 Time: 13.00 pm
Date of Opening of Financial bids	Dt:XX/XX/2026 Time : 03.00 pm (To be Submitted On-line only)

The interested partnership firm may submit their offer in the prescribed pro-forma provided herein, which includes Notice Inviting Tender, Eligibility Criteria, Other Terms & Conditions, Scope of Work, Technical Bid (Experience and Eligibility Criteria) and the Financial Bid (professional fee). The tender documents will be available on n-procure website as well as on Company's website from XX.XX.2026 to XX.XX.2026.

Note: Tender Bid should be submitted through online (n-procure portal) process only.

Place: Ahmedabad

Date: _____

For, Gujarat State Aviation Infrastructure Co. Ltd.

Chief Executive Officer

A. Minimum Eligibility Criteria:

Eligible bidder having following minimum eligibility criteria as described by Finance Department GR dated 16/09/2019 and amended dated 08/06/2020 & 27/06/2022 will be considered:

Sr. No	Criteria	Requirements	Documentary Evidence
1	Presence in Gandhinagar/Ahmedabad	The CA Firm must have Head Office in Gandhinagar/Ahmedabad for a minimum period of 10 Years.	a) ICAI Firm certificate & Firm Card b) GST Certificate
2	Firm composition	The CA Firm must have Minimum 4 Chartered Accountants, out of which 2 must be Full time Partner as on 31-03-2026.	a) ICAI Firm certificate & Firm Card b) Copy of Latest Partnership Deed
3	Financial Capacity	Minimum Average annual turnover of Rs 50 Lacs from audit & attestation Services in the Previous 3 Financial Years. (FY 2022-23, 2023-24 and 2024-25)	a) CA certificate in the prescribed format b) Audited Financial Statements
4	Profit	The bidder should not have suffered any financial loss during the previous three financial years. (FY 2022-23, 2023-24 and 2024-25)	a) CA certificate in the prescribed format b) Audited Financial Statements
5	Relevant Experience	The CA firm must have experience of at least 10 Pre Audit/Internal Audit/Statutory of Government of Gujarat Organization/ Agencies/ Society/ Co Op Society/PSU in last three financial year. (Bank Audit will not be Consider for Experience)	Self-Certified Work Order Copy
6	Number of Employees in the Firm	The Firm must have minimum number of 15 Paid Employees. (Note: In terms of the employee, Article Clerk will not be considered as Employee of the Firm)	List of Employees along with Appointment letter & Latest Salary Slip Certified by the Firm.
7	Black Listing	Firm Should not be blacklisted by any agency of the central government, Public Sector Undertaking or by any department of any State Government.	Self- certification on the Stamp Paper of Rs 300/-. (False certification and/ or non- disclosure will lead to forfeiture of the EMD and disqualification from the evaluation process.)
8	Peer Reviewed	The Firm must be Peer Review Firm.	Peer Review Certificate issued by ICAI.
9	CAG Empanelment	The Firm must be CAG Empanelled during last 3 Years.	Certificate of CAG Empanelment.
10	Non-Eligibility Condition	The CA Firm which has conducted Internal Audit during last 2 years of	-

	this Company shall not be considered for Internal Audit assignment.	
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1. Each Chartered Accountants firm who are applying for the said assignments has to attach the proof in support of various eligibility criteria as stated hereinabove.
2. **Price bid of only those bidders satisfying all the above mentioned minimum eligibility criteria will be opened.**

(Please submit all above details with evidences and fill up Check list given in Annexure –III of this Technical Bid)

C. SCOPE OF WORK:

The internal audit of the company will be carried out in accordance with Standards on Auditing issued by the Institute of Chartered Accountants of India (ICAI) and other guidelines, guidance notes relating to Internal Financial Controls and relevant pronouncements of the Institute of Chartered Accountants of India. The major areas of audit which shall be covered are as under;

1. Legal and regulatory compliances under applicable laws.
2. Checking of Sales, Services and Revenue
3. Checking of Purchase and Procurement
4. Checking of Inventory and Stores Management
5. Checking of Human Resources and Pay Roll Processing
6. Checking of Operational and Administrative Expenses
7. Checking of Government Grants and its utilization
8. Checking of Fixed Assets, Depreciation and Amortization
9. Checking of Payables and Receivables
10. Checking of Cash and Bank Balance
11. Checking of Internal Control System
12. Checking of Management Information System
13. Compliance with applicable accounting standards
14. Compliance of disclosure requirement in financial statements under applicable accounting standards and other applicable laws/guidelines etc.
15. The Internal Auditor shall be required to conduct audit of sales transactions of the organization, including verification of sales billing, revenue recognition, GST compliance, reconciliation of sales with collections, review of discounts/credit notes, and evaluation of related internal controls.”
16. The Internal Auditor shall carry out monthly reconciliation of expenditure against head-wise grants. Further, the auditor shall also perform head-wise monthly reconciliation of grants parked in GSFS/PD/PLA and verify their accuracy.”

D. GENERAL TERMS & CONDITIONS:

1. The internal audit assignment shall be carried out on the continuous / concurrent basis i.e. the audit will be done by the CA Firm before the release of the payment i.e. pre-audit of the expense, to the various agencies. A CA Firm has to deploy qualified Chartered Accountant having 1 years' experience in the relevant field who will approve the bills/vouchers/payments etc. before release of the payment.
2. The Audit Team will have to visit at least 4 days in a week and in addition, in case of urgent payment, the firm will have to visit as and when required. All expenditures / payments exceeding Rs. 5,000/- shall be pre audited. However statutory/committed payment like Income Tax, Goods and Services Tax, Provident Fund, Telephone, Mobile, Electricity, Airport Authorities Charges, Aviation fuel charges and charges relating to VVIP movement etc. will have to be post audited, If Pre-Audit was not possible.
3. The Firm shall have to issue certificate in the prescribed form stating "approved or not approved" with quantification of payable amount and deduction amount if any and shall communicate any comments / objections to the Chief Executive Officer of the company in writing with rubber stamp in a prescribed format.
4. If any serious misappropriation and / or fraud found during the Pre-Audit, then the CA firm must report the same to Chief Executive Officer immediately in writing to be followed by personal discussion.
5. The firm shall issue an Internal Audit Report on quarterly basis (apart from the routine internal/pre audit certificate) along with the quarterly financial statements to the management of the company. The firm shall assist the company in statutory audit and audit of the Comptroller & Auditor General of India.
6. The Firm shall submit offer in one big envelop super scribing "Appointment as Internal Auditor" containing two separately sealed envelopes, one for "**Technical Bid for Internal Auditor**" super scribing as such and giving documentary evidence of the above referred eligibility criteria along with the check list given in the tender document and another for "**Financial Bid for Internal Auditor**" super scribing as such in the prescribed format (in **Annexure-IV**) on the letter head of the firm signed by the Partner of the firm, at "*GUJARAT STATE AVIATION INFRASTRUCTURE COMPANY LIMITED, GUJSAIL Complex, Nor. Torrent Sub Station, S.V.P.I. Airport, Ahmedabad – 380004* by **Registered or Speed Post only** so as to reach on or before XX.XX.2026 up to 18:00 hours.
7. In case all vendors submit same financial bid, the selection of the L1 bidder will be determined based on their respective technical scores. However, should there be a situation where vendors share equivalent technical scores, or if all vendors achieve the same technical score, the selection of the L1 bidder will be made by the committee through a lottery draw system

8. The Financial Bid of the firm not meeting above eligibility criteria shall not be opened. Similarly, if supporting evidence is not given then the technical bid will be liable to be rejected. GUJSAIL reserves right to ask for any other documents / evidence for the purpose of technical evaluation.
9. A CA firm which will be appointed for the assignment shall submit the Security Deposit of 5% (Five) of the total annual fees payable as per the financial bid within 7 (seven) working days from the issue of work order. The Security Deposit will be returned after successful completion of the assignment and submission of the reports.
10. A CA Firm has to deploy qualified Chartered Accountant having 1 years' experience in the relevant field of Internal Audit.
11. Sub-Contracting is strictly prohibited and will be liable for immediate termination of assignment.
12. The Chief Executive Officer reserves all rights to appoint any one or more Chartered Accountant or their firm for the related assignment or any other assignment as per the requirements of the company.
13. Any project, scheme, program, activity or work undertaken by the company will be considered part of the company's activities.
14. Decision of the Chief Executive Officer will be final in respect of any interpretation of terminology or any contents of the tender document. Chief Executive Officer of the company reserves right to cancel the tender without giving any reasons thereof.
15. Tender shall be submitted in prescribed / official tender document only, which are available on the website of the company only. If tender is submitted in any other format, then the same will be rejected summarily.
16. The firm of Chartered Accountant presently appointed as statutory auditor or Pre-Auditor or Internal Auditor or its sister concern firm for GUJSAIL cannot apply for this engagement.
17. Please note that, GUV-SAIL may extend the services for further period of one (1) year with maximum 10% increment (negotiable) in fees based on satisfactory work subject to yearly review.
18. Each page of this Tender must be stamped and signed by Partner of CA Firm, failing which the firm will be technically disqualified and Financials Bid will not be opened.

D. RATES & PAYMENT TERMS:

The CA Firm will be required to quote the lump sum professional fees. The rates invited will be inclusive of Traveling Expenses, Stationery Expenses, Communication Expenses and all other out of pocket expenditure relating to the said assignment. However, the Goods and Services Tax only shall be paid separately at the applicable rate. Fees will be paid on quarterly basis after submission of the Internal Audit Report along with quarterly financial statement of the relevant quarter.

E. TAXES AND DUTIES:

Goods and Services Tax will be paid by the Company as per the rate applicable. Any other types of taxes and duties applicable will be paid by the CA Firm.

3. Financial Bid Marking Formula:

The L1 Bidder will be eligible for allotment of this tender.

G. CONFIDENTIALITY:

The CA Firm, their partners and personnel shall not disclose any proprietary or confidential information relating to the assignment or the Company and its programs, schemes, projects etc. without prior written consent of the competent authority. All reports and other documents submitted by the CA Firm shall become and remain the property of the Company (GUJSAIL) and the CA Firm shall on termination or expiration of the assignment, deliver all such documents and reports to the competent authority of the Company except those retained as their working papers.

H. PENALTIES:

1. In the event of gross negligence, irregularity, laxity or misconduct on the part of the CA firm's personnel, the assignment may be terminated and the CA firm may get black listed at the discretion of the competent authority of the Company, which shall be communicated to all the Government Companies, Departments, Boards, Corporation and the Institute of Chartered Accountants of India for debarring such firm from any assignment of any Government work.
2. The violation of any of the terms will invoke penalty. It will be the responsibility of the CA firm to complete the assignment with full knowledge and experience of the work with proper care and time. Failure to do so leading to either undue delay or laxity or failure or incorrect report will make the CA Firm liable for being removed from the assignment by the competent authority of the Company after issuance of the notice. In this respect, the decision of the competent authority of the Company shall be final including deciding the amount of penalty.

Place: Ahmedabad

Date: _____

For Gujarat State Aviation Infrastructure Co. Ltd.

Chief Executive Officer

Annexure-I

Profile

1. Primary Information:

Sr. No.	Particulars	Details
1	Name of Firm	
2	Date of Establishment	
3	Office Address	
4	Firm Registration No. with ICAI	
5	Phone No.	
6	Fax No.	
7	E-mail Address	

2. Details of Total Staff

Sr. No.	Particulars	No. of Persons
1	Principal / Partners	
2	Chartered Accountants (Qualified Assistants in employment)	
3	Semi Qualified Assistants in employment	
	Total	

3. Details of Partners:

Sr. No.	Name	FCA / ACA	Membership No. / Year of Reg. With ICAI	Post Qualification Experience (In Years)
1				
2				
3				

4				
5				

4. Details of Chartered Accountants in Employment:

Sr. No.	Name	ACA / FCA	Membership No. / Year of Reg. as C.A.	Working with the firm since	Post Qualification Experience (In Years)
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					

5. Experience:

(A) Statutory Audit assignments of the Government Companies.

Sr. No.	Name of Company	Address of Company	Year of Allotment	Report submitted or not?

1				
2				
3				
4				

(B) Statutory Audit Assignments of the Non-Government Companies.

Sr. No.	Name of Company	Address of Company	Year of Allotment of Audit	Audit Report submitted or not?
1				
2				
3				
4				

(C) Internal Audit assignments of the Government Companies.

Sr. No.	Name of Company	Address of Company	Year of Allotment of Audit	Audit Report submitted or not?
1				
2				
3				
4				

(D) Internal Audit assignments of the Non-Government Public Limited Companies.

Sr. No.	Name of Company	Address of Company	Year of Audit	Audit Report submitted or not?
1				
2				
3				
4				

Note: - Please attach self-attested copies of Appointment Letters of all appointments for Sr. No. 6(A) to 6(D)

Annexure-II

Letter for Declaration of Debarment

This is to certify that I _____ undersigned fully authorized by _____ (Name of Firm) _____ to submit this tender document “Engagement of

Appointment of Chartered Accountants’ Firm for Internal Audit for Gujarat State Aviation Infrastructure Company Limited.

This is further certified that our firm is not debarred /delisted by any government Company, Department, Board, Corporation or any other organization / undertaking or there is no adverse action taken or proposed against firms or any of its partner / directors by any authority. In case of any adverse / disciplinary action is initiated during the procedure for appointment of CA Firm for this assignment and also after appointment (If selected), the Company (GUJSAIL) can terminate the appointment without assigning reasons thereof. We here by confirm that all the information given in tender document submitted here by is correct.

Date:

Place:

NAME OF THE FIRM
WITH STAMP & SIGNATURE OF THE
PARTNER

Annexure-III

Checklist of Documents/Evidence Submitted with Technical Offer

Sr. No.	Criteria	Requirements	Documentary Evidence	yes/no	Page No.
1	Presence in Gandhinagar/Ahmedabad	The CA Firm must have Head Office in Gandhinagar/Ahmedabad for a minimum period of 10 Years.	a) ICAI Firm certificate & Firm Card		
			b) GST Certificate		
2	Firm composition	The CA Firm must have Minimum 4 Chartered Accountants, out of which 2 must be Full time Partner as on 31-03-2026.	a) ICAI Firm certificate & Firm Card		
			b) Copy of Latest Partnership Deed		
3	Financial Capacity	Minimum Average annual turnover of Rs 50 Lacs from audit & attestation Services in the Previous 3 Financial Years. (FY 2022-23, 2023-24 and 2024-25)	a) CA certificate in the prescribed format		
			b) Audited Financial Statements		
4	Profit	The bidder should not have suffered any financial loss during the previous three financial years. (FY 2022-23,2023-24 and 2024-25)	a) CA certificate in the prescribed format		
			b) Audited Financial Statements		
5	Relevant Experience	The CA firm must have experience of at least 10 Pre Audit/Internal Audit/Statutory of Government of Gujarat Organization/Agencies/Society/Co Op Society/PSU in last three financial year. (Bank Audit will not be Consider for Experience)	Self-Certified Work Order Copy		
6	Number of Employees in the Firm	The Firm must have minimum number of 15 Paid Employees.	List of Employees along with Appointment letter & Latest Salary Slip Certified by the Firm.		
		(Note: In terms of the employee, Article Clerk will not be considered as Employee of the Firm)			
7	Black Listing	Firm Should not be blacklisted by any agency of the central government, Public Sector Undertaking or by any department of any State Government.	Self- certification on the Stamp Paper of Rs 300/-. (False certification and/ or non- disclosure will lead to forfeiture of the EMD and disqualification from the evaluation process.)		
8	Peer Reviewed	The Firm must be Peer Review Firm.	Peer Review Certificate issued by ICAI.		
9	CAG	The Firm must be CAG	Certificate of CAG		

	Empanelment	Empanelled during last 3 Years.	Empanelment.		
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Annexure-IV

FINANCIAL OFFER FORM

Sr. No.	Particulars	Fees (Excluding Tax) (Rs.)
01.	For providing services of Internal Audit for the F.Y.2026-27 as per terms of appointment and Scope.	

1. Goods and service tax will be paid extra at applicable rates,
2. TA/DA & conveyance & out of pocket for GUJSAIL's work are included in the above fees.
3. Financial Bid details are to be filled online only.

Date:

Place:

NAME OF THE FIRM
WITH STAMP & SIGNATURE OF THE
PARTNER

