

## बिड दस्तावेज़ / Bid Document

बिड विवरण/Bid Details	
बिड बंद होने की तारीख/समय /Bid End Date/Time	20-03-2026 18:00:00
बिड खुलने की तारीख/समय /Bid Opening Date/Time	20-03-2026 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	Industries And Mines Department Gujarat
संगठन का नाम/Organisation Name	Gujarat Matikam Kalakari And Rural Technology Inst
कार्यालय का नाम/Office Name	Head Office 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)
उन्हीं/समान सेवा के लिए अपेक्षित विगत अनुभव के वर्ष/Years of Past Experience Required for same/similar service	3 Year (s)
इसी तरह की सेवाओं का पिछला आवश्यक अनुभव है/Past Experience of Similar Services required	Yes
एमएसएमई के लिए अनुभव के वर्षों और टर्नओवर से छूट प्रदान की गई है/MSE Relaxation for Years of Experience and Turnover	No
स्टार्टअप के लिए अनुभव के वर्षों और टर्नओवर से छूट प्रदान की गई है /Startup Relaxation for Years of Experience and Turnover	No
विक्रेता से मांगे गए दस्तावेज़/Document required from seller	Experience Criteria,Bidder Turnover,Certificate (Requested in ATC) *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। / <b>Minimum number of bids required to disable automatic bid extension</b>	3
दिनों की संख्या, जिनके लिए बिड लगाने की समय-सीमा बढ़ाई जाएगी। / <b>Number of days for which Bid would be auto-extended</b>	3
ऑटो एक्सटेंशन अधिकतम कितनी बार किया जाना है। / <b>Number of Auto Extension count</b>	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 बिड मूल्य / <b>Estimated Bid Value</b>	100000
मूल्यांकन पद्धति/Evaluation Method	Total value wise evaluation
मध्यस्थता खंड/Arbitration Clause	No
सुलह खंड/Mediation Clause	No

#### ईएमडी विवरण/EMD Detail

आवश्यकता/Required	No
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#### ईपीबीजी विवरण /ePBG Detail

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

#### एमआईआई अनुपालन/MII Compliance

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

एमएसई खरीद वरीयता/MSE Purchase Preference	No
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1. Years of Past Experience required: The bidder must have experience for number of years as indicated above in bid document (ending month of March prior to the bid opening) of providing similar type of services to any Central / State Govt Organization / PSU. Copies of relevant contracts / orders to be uploaded along with bid in support of having provided services during each of the Financial year.
2. Estimated Bid Value indicated above is being declared solely for the purpose of guidance on EMD amount and for determining the Eligibility Criteria related to Turn Over, Past Performance and Project / Past Experience etc. This has no relevance or bearing on the price to be quoted by the bidders and is also not going to have any impact on bid participation. Also this is not going to be used as a criteria in determining reasonableness of quoted prices which would be determined by the buyer based on its own assessment of reasonableness and based on competitive prices received in Bid / RA process.
3. Past Experience of Similar Services: The bidder must have successfully executed/completed similar Services over the last three years i.e. the current financial year and the last three financial years(ending month of March prior to the bid opening): -
  1. Three similar completed services costing not less than the amount equal to 40% (forty percent) of the estimated cost; or
  2. Two similar completed services costing not less than the amount equal to 50% (fifty percent) of the estimated cost; or
  3. One similar completed service costing not less than the amount equal to 80% (eighty percent) of the estimated cost.
4. Reverse Auction would be conducted amongst 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**

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

**Number of years of experience as on date of which at least XX years should be in internal/external audit of companies, PSUs and centrally funded institutions.:3**

**Number of full-time partners/experienced and qualified professionals in full time employment at senior level with experience in handling similar or relevant projects:2**

**Financial Audit Services - Review Of Financial Statements, Financial Reporting Framework, Audit Report; CA Firm ( 1 )**

**तकनीकी विशिष्टियाँ /Technical Specifications**

विवरण/ Specification	मूल्य/ Values
<b>कोर / Core</b>	
Scope of Work	Review of Financial Statements , Financial Reporting Framework , Audit report
Type of Financial Audit Partner	CA Firm
Type of Financial Audit	Internal Audit

विवरण/ Specification	मूल्य/ Values
Category of Work under Financial Audit	Audit of financial statements , Compliance with law & regulations , Compliance with contracts , Review system & processes , Bank Transactions , Internal Control over Financial Reporting , Internal control of financial , Quarterly IT returns GST returns and related compliances
Type of Industries/Fu nctions	Purchase & Procurement , Inventory & Store management , Human Resource & Payroll , Operational & Administrative , Owners Capital , Fixed assets, depreciation and amortisation , Payables , Receivables , Cash and Bank Balance , Government Grants
Frequency of Progress Report	Weekly
MIS Reporting for Financial Audit support	Yes
Frequency of MIS reporting	Weekly
State	NA
District	NA
<b>एडऑन /Addon(s)</b>	
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.No.	परेषिती/रिपोर्टिंग अधिकारी /Consignee Reporting/Officer	पता/Address	Quantity	अतिरिक्त आवश्यकता /Additional Requirement
1	Satendra Pal Singh	382016,Gujarat Matikam Kalakari and Rural Technology Inst. Nr.GH-4, Opp. Vishvakarama Temple, Sector-12 Gandhinagar - Gujarat	Project / Lumpsum Based	N/A

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

### 1. **Generic**

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

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

Text Clause(s)

#### **Scope of Work - Pre-Audit Services for FY:2026-27**

The Pre-Audit shall be conducted in accordance with applicable auditing standards, Gujarat Financial Rules , and relevant statutory provisions. The scope shall include, but not be limited to, the following:

#### **2.1 Payments and Transactions**

1. Pre-audit of all payments including petty cash expenses, cash on hand, and bank payments.
2. Verification of all cash and bank vouchers of the Institute for the financial year 2026-27.
3. Scrutiny of files put up for payments to ensure completeness of documents, correctness of calculations, validity of approvals, availability of budget provisions, and strict compliance with applicable financial rules and delegated financial powers prior to authorization of payment.
4. Ensure that all expenditures and payments are made strictly as per prescribed procedures, guidelines, and approvals.
5. Communicate audit observations to the Accounts Officer and ensure timely resolution (within 7 working days).

#### **2.2 Bill Verification and Certification**

1. Conduct thorough scrutiny of all bills, including advances and deposits.
2. Certify the amount payable for each bill.
3. No payment of any bill subject to pre-audit shall be made unless the same is duly verified and certified by the Pre-Auditor.
4. The pre-audit shall exercise the checks (apart from regular routine checks) with reference to the provisions in the tender documents / contracts, / prevailing provisions for statutory deductions and dues, taxes, etc and arithmetical accuracy, Gujarat Financial Rules and any other statutes, laws, Acts, GR, orders, circulars, instructions of Gujarat State govt. etc. The Auditors shall exercise 100% checking of each & every bill.
5. The authorized representative of the audit firm shall certify, sign (with name), and stamp each bill as evidence of pre-audit.

#### **2.3 Compliance with Rules, Contracts & Tenders**

1. Verify bills with reference to tender documents, contractual provisions, statutory deductions and taxes, arithmetical accuracy, Gujarat Financial Rules, Government Resolutions, circulars, and instructions.
2. Verify that all procurements and purchases are made strictly as per approved tender rates and contr

acts, including e-tendering processes.

3. Verify agreements executed with approved suppliers and provide guidance wherever required.

#### **2.4 Accounting Records and Financial Controls**

1. Ensure transactions are recorded as per commercial accounting principles and booked under appropriate accounting heads.
2. Verify that transactions are undertaken with proper authority.
3. Review maintenance of books of accounts and financial records.
4. Scrutinize the general ledger, income and expenditure accounts, balance sheets, and schedules.
5. Examine component-wise, category-wise, and account-head-wise expenditures.
6. Report deviations in accounting heads to management for corrective action.

#### **2.5 Funds, Grants and Investments**

1. Verify utilization of external funds and grants in accordance with prescribed rules and conditions.
2. Ensure counterpart funds are utilized for their intended purposes.
3. Audit investments and short-term deposits made by the Institute.
4. Oversee fund management activities of GMK&RTI.
5. Provide Utilisation Certificates for grants received by GMK&RTI in prescribed formats within stipulated timelines. No separate fee shall be payable for this activity.
6. Confirm donor reporting requirements, if applicable.

#### **2.6 Tax and Statutory Compliance**

1. Verify proper deduction and timely payment of TDS, GST-TDS, PF, Professional Tax, and Income Tax.
2. Ensure correct PAN, GST, and TIN details are mentioned in all statutory returns.
3. Verify salary payments and statutory deductions.
4. Ensure timely filing of all statutory returns with competent authorities, supported by e-filing acknowledgments.

#### **2.7 Periodic Returns and Filings**

1. Quarterly Income Tax returns including Form 24Q, 26Q, Form 16, and Form 16A, and returns.
2. Monthly and annual GST returns and related compliances.

#### **2.8 Coordination with Statutory Auditor**

1. Upon completion of the Pre-Auditor's service contract for FY:2026-27, the Pre-Auditor shall remain responsible for providing all necessary information, records, and clarifications to the Statutory Auditor for the purpose of filing the Annual Income Tax Return. The Pre-Auditor shall coordinate with the Statutory Auditor to ensure accuracy and completeness of filings. No additional fee shall be payable for this coordination, as it forms part of the Pre-Audit obligations.

#### **2.9 Pre-Audit Queries and Compliance Follow-up**

1. Address pre-audit queries raised by GMK&RTI.
2. Coordinate and follow up on compliance submissions.
3. Verify records to ascertain full compliance with pre-audit observations.
4. Examine reasons for non-compliance, if any.

### **2.10 Pending Recoveries and Irregularities**

1. Ensure no pending recoveries exist against any bill or party at the time of certification.
2. Properly report and reflect any pending recoveries.
3. Report serious financial irregularities, unauthorized transactions, or procedural violations confidentially to the Director / Competent Authority.
4. Submit quarterly irregularity reports.

### **2.11 Additional and Delegated Work**

1. The Pre-Auditor shall undertake any additional audit-related work assigned by the Director / Competent Authority of GMK&RTI within the scope of professional services.

### **3. Attendance and Deployment Requirement**

1. The Pre-Audit Firm shall ensure physical presence of deployed personnel at GMK&RTI at least three days per week (minimum 12 days per month) or as directed.
2. An attendance register in the prescribed format shall be maintained and signed during each visit.
3. Deployed personnel shall possess hands-on experience with Tally ERP 9.
4. Minimum qualification: Semi-qualified CA or commerce graduate with 3 years' experience.
5. Rotation of personnel shall be ensured to avoid familiarity bias.
6. Penalty clause shall apply for non-compliance with attendance requirements.

### **4. General Obligations and Professional Standards**

1. The Pre-Auditor shall comply with the provisions of the Chartered Accountants Act, 1949 and applicable professional standards.
2. Services shall be performed as per the GeM Internal Audit Services category.
3. The Pre-Auditor shall remain updated with amendments in tax laws and statutory compliances and proactively inform the Accounts Officer / Director of relevant changes.
4. Mandatory quarterly review meetings shall be conducted with GMK&RTI officials, with minutes recorded.
5. The firm shall submit details of deployed audit personnel along with specimen signatures of the audit in-charge prior to commencement of work. Any change shall be communicated in advance.
6. Peer review compliance shall be ensured as per ICAI guidelines.

### **5. Confidentiality and Conduct**

1. The firm and its personnel shall maintain strict confidentiality of all official information.

2. Sub-contracting or outsourcing of services is strictly prohibited.
3. The firm shall be solely responsible for compliance with all applicable laws by its deployed personnel.
4. GMK&RTI shall not be liable for any financial loss, injury, or claims related to deployed personnel.
5. The firm shall provide a conflict of interest declaration prior to commencement of services.
6. Data protection and IT security measures shall be strictly followed.

#### **6. Language Requirement**

1. As records and communications are primarily in Gujarati, deployed personnel shall be proficient in Gujarati, Hindi, and English, including reading, writing, and speaking.
2. Key reports shall be translated into Gujarati where required.

#### **7. Payment and Contract Terms**

1. Payment shall be made upon satisfactory completion of audit work against submission of invoice.
2. No advance payment shall be made.
3. No payment shall be made for partial or discontinued work.
4. Payment shall be released within 30 days of invoice submission, subject to TDS deduction.
5. The contract may be extended for one additional year with mutual consent based on satisfactory performance.
6. The firm shall provide one-month prior written notice for discontinuation of services.
7. GMK&RTI reserves the right to terminate the contract if services are found unsatisfactory. Liquidated damages may be imposed for delayed or unsatisfactory work.

### **3. Buyer Added Bid Specific ATC**

Buyer Added text based ATC clauses

#### **1. Pre-Bid Qualification Criteria**

1. The audit firm must have an average annual turnover of more than Rs.7.00 Lakh(s) for last three years.
2. The registration period of the audit firm should be at least three years. ICAI's Certificate of registration of Firm must be attached.
3. The audit firm must have a minimum of two Chartered Accountants. In case there is only one Chartered Accountant, the firm should have at least one additional employee working as a Chartered Accountant.
4. If the Chartered Accountant is an employee of the Firm, he/she must have been associated with the Firm as an employee for at least one year.
5. The Bidder/audit Firm must have a registered office in Gujarat State. If the Bidder/Firm does not have a registered office in Gujarat, they must have a full-time branch office in Gujarat State that has been functional for at least the last three years. Documentary evidence supporting the same must be provided.

6. The bidder should not be blacklisted by any entity of the Government of Gujarat. An undertaking on the firm's letterhead stating that the firm is not blacklisted by any entity of the Government of Gujarat should be submitted.

7. Chartered Accountant Firms may seek written clarifications within five days of publication of the bid via email to GMK&RTI. No pre-bid meeting shall be organized.

#### 4. **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.

#### 5. **Service & Support**

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

#### 6. **Service & Support**

Dedicated /toll Free Telephone No. for Service Support : BIDDER/OEM must have Dedicated/toll Free Telephone No. for Service Support.

#### 7. **Service & Support**

Escalation Matrix For Service Support : Bidder/OEM must provide Escalation Matrix of Telephone Numbers for Service Support.

### अस्वीकरण/**Disclaimer**

The additional terms and conditions have been incorporated by the Buyer after approval of the Competent Authority in Buyer Organization, whereby Buyer organization is solely responsible for the impact of these clauses on the bidding process, its outcome, and consequences thereof including any eccentricity / restriction arising in the bidding process due to these ATCs and due to modification of technical specifications and / or terms and conditions governing the bid. If any clause(s) is / are incorporated by the Buyer regarding following, the bid and resultant contracts shall be treated as null and void and such bids may be cancelled by GeM at any stage of bidding process without any notice:-

1. Definition of Class I and Class II suppliers in the bid not in line with the extant Order / Office Memorandum issued by DPIIT in this regard.
2. Seeking EMD submission from bidder(s), including via Additional Terms & Conditions, in contravention to exemption provided to such sellers under GeM GTC.
3. Publishing Custom / BOQ bids for items for which regular GeM categories are available without any Category item bunched with it.
4. Creating BoQ bid for single item.
5. Mentioning specific Brand or Make or Model or Manufacturer or Dealer name.
6. Mandating submission of documents in physical form as a pre-requisite to qualify bidders.
7. Floating / creation of work contracts as Custom Bids in Services.
8. Seeking sample with bid or approval of samples during bid evaluation process. (However, in bids for [attached categories](#), trials are allowed as per approved procurement policy of the buyer nodal Ministries)
9. Mandating foreign / international certifications even in case of existence of Indian Standards without specifying equivalent Indian Certification / standards.
10. Seeking experience from specific organization / department / institute only or from foreign / export experience.
11. Creating bid for items from irrelevant categories.
12. Incorporating any clause against the MSME policy and Preference to Make in India Policy.

13. Reference of conditions published on any external site or reference to external documents/clauses.
14. Asking for any Tender fee / Bid Participation fee / Auction fee in case of Bids / Forward Auction, as the case may be.
15. 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.
16. Buyer added ATC Clauses which are in contravention of clauses defined by buyer in system generated bid template as indicated above in the Bid Details section, EMD Detail, ePBG Detail and MII and MSE Purchase Preference sections of the bid, unless otherwise allowed by GeM GTC.
17. 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 catalogs 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 within 4 days of bid publication on GeM. 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 [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---

