



Bid Number/बोली क्रमांक (बिड संख्या):
GEM/2024/B/5587370
Dated/दिनांक : 06-12-2024

Bid Document/ बिड दस्तावेज़

Bid Details/बिड विवरण	
Bid End Date/Time/बिड बंद होने की तारीख/समय	27-12-2024 17:00:00
Bid Opening Date/Time/बिड खुलने की तारीख/समय	27-12-2024 17:30:00
Bid Offer Validity (From End Date)/बिड पेशकश वैधता (बंद होने की तारीख से)	180 (Days)
Ministry/State Name/मंत्रालय/राज्य का नाम	Gujarat
Department Name/विभाग का नाम	Science And Technology Department Gujarat
Organisation Name/संगठन का नाम	Gujarat State Electronics Mission
Office Name/कार्यालय का नाम	Gujarat
Item Category/मद केटेगरी	Financial Audit Services - Review of Financial Statements, Financial Reporting Framework, Audit report; CAG Empaneled Audit or CA Firm
Contract Period/अनुबंध अवधि	1 Year(s)
Minimum Average Annual Turnover of the bidder (For 3 Years)/बिडर का न्यूनतम औसत वार्षिक टर्नओवर (3 वर्षों का)	100 Lakh (s)
Years of Past Experience Required for same/similar service/उन्हीं/समान सेवाओं के लिए अपेक्षित विगत अनुभव के वर्ष	3 Year (s)
Past Experience of Similar Services required/इसी तरह की सेवाओं का पिछला आवश्यक अनुभव है	Yes
MSE Exemption for Years of Experience and Turnover/ अनुभव के वर्षों से एमएसई छूट	No
Startup Exemption for Years of Experience and Turnover/ अनुभव के वर्षों से स्टार्टअप छूट	No
Document required from seller/विक्रेता से मांगे गए दस्तावेज़	Experience Criteria,Bidder Turnover,Certificate (Requested in ATC),Additional Doc 1 (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

Bid Details/बिड विवरण	
Do you want to show documents uploaded by bidders to all bidders participated in bid?/	No
Bid to RA enabled/बिड से रिवर्स नीलामी सक्रिय किया	Yes
RA Qualification Rule	H1-Highest Priced Bid Elimination
Type of Bid/बिड का प्रकार	Two Packet Bid
Time allowed for Technical Clarifications during technical evaluation/तकनीकी मूल्यांकन के दौरान तकनीकी स्पष्टीकरण हेतु अनुमत समय	3 Days
Estimated Bid Value/अनुमानित बिड मूल्य	2500000
Evaluation Method/मूल्यांकन पद्धति	Total value wise evaluation
Financial Document Indicating Price Breakup Required/मूल्य दर्शाने वाला वित्तीय दस्तावेज ब्रेकअप आवश्यक है	Yes
Arbitration Clause	No
Mediation Clause	No

EMD Detail/ईएमडी विवरण

Advisory Bank/एडवाइजरी बैंक	State Bank of India
EMD Amount/ईएमडी राशि	75000

ePBG Detail/ईपीबीजी विवरण

Advisory Bank/एडवाइजरी बैंक	State Bank of India
ePBG Percentage(%) / ईपीबीजी प्रतिशत (%)	5.00
Duration of ePBG required (Months) / ईपीबीजी की अपेक्षित अवधि (महीने).	18

(a). EMD EXEMPTION: The bidder seeking EMD exemption, must submit the valid supporting document for the relevant category as per GeM GTC with the bid. Under MSE category, only manufacturers for goods and Service Providers for Services are eligible for exemption from EMD. Traders are excluded from the purview of this Policy./जेम की शर्तों के अनुसार ईएमडी छूट के इच्छुक बिडर को संबंधित कैटेगरी के लिए बिड के साथ वैध समर्थित दस्तावेज प्रस्तुत करने हैं। एमएसई कैटेगरी के अंतर्गत केवल वस्तुओं के लिए विनिर्माता तथा सेवाओं के लिए सेवा प्रदाता ईएमडी से छूट के पात्र हैं। व्यापारियों को इस नीति के दायरे से बाहर रखा गया है।

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

Beneficiary/लाभार्थी :

Mission Director

Gujarat State Electronics Mission , F2 Wing,3rd Floor, Block NO. 3, Karmyogi Bhavan Sector 10 A, Gandhinagar
Gujarat-382010
(Gujarat State Electronics Mission)

MII Compliance/एमआईआई अनुपालन

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

MSE Purchase Preference/एमएसई खरीद वरीयता	No
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1. The minimum average annual financial turnover of the bidder during the last three years, ending on 31st March of the previous financial year, should be as indicated above in the bid document. Documentary evidence in the form of certified Audited Balance Sheets of relevant periods or a certificate from the Chartered Accountant / Cost Accountant indicating the turnover details for the relevant period shall be uploaded with the bid. In case the date of constitution / incorporation of the bidder is less than 3-year-old, the average turnover in respect of the completed financial years after the date of constitution shall be taken into account for this criteria.
2. Years of Past Experience required: The bidder must have experience for number of years as indicated above in bid document (ending month of March prior to the bid opening) of providing similar type of services to any Central / State Govt Organization / PSU. Copies of relevant contracts / orders to be uploaded along with bid in support of having provided services during each of the Financial year.
3. 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 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

Additional Qualification/Data Required/अतिरिक्त योग्यता /आवश्यक डेटा

Number of Years of firm/company's existence as per ICAI certificate:The firm should be existence for at least 15 years on the date of tender.

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.:The firm has carried out audit of at least 01 listed company in last 03 years

or

Any kind of Audit Assignment i.e. Statutory Audit, Internal Audit, Pre-Audit or Continuous Audit of at least 01 PS/ Govt. Authorities/ Govt. Organisations etc.

Number of full-time partners/experienced and qualified professionals in full time employment at senior level with experience in handling similar or relevant projects:Firm should have at least 5 CAs out of which at least 3 should be Partners

Number of partners/ qualified professionals in full time employment with DISA/CISA qualification:Firm should have at least 5 CAs out of which at least 3 should be Partners

Number of XX fulltime CA's required and YY professional audit staff:Firm should have at least 5 CAs out of which at least 3 should be Partners

Pre Bid Detail(s)

Pre-Bid Date and Time	Pre-Bid Venue
19-12-2024 16:00:00	Conference hall of GSEM Office F2 Wing, 3rd Floor,Block No. 3, Karmyogi Bhavan, Sector 10 A, Gandhinagar

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

Technical Specifications/तकनीकी विशिष्टियाँ

Specification	Values
Core	
Scope of Work	Review of Financial Statements , Financial Reporting Framework , Audit report
Type of Financial Audit Partner	CAG Empaneled Audit or CA Firm
Type of Financial Audit	Statutory Audit
Category of Work under Financial Audit	Audit of financial statements , Reliability of financial reporting , Internal control of financial , Deterring , Investigating fraud , Compliance with law & regulations , Compliance with contracts , Risk Management , Review system & processes , Bank Transactions
Type of Industries/Functions	Government Registered Society
Frequency of Progress Report	Annual
MIS Reporting for Financial Audit support	Yes
Frequency of MIS reporting	Annual
State	NA

Specification	Values
District	NA
Addon(s)/एडऑन	
Post Financial Audit Support	NA

Additional Specification Documents/अतिरिक्त विशिष्टि दस्तावेज़

Consignees/Reporting Officer/परेषिती/रिपोर्टिंग अधिकारी

S.No./क्र. सं.	Consignee Reporting/Officer/परेषिती/रिपोर्टिंग अधिकारी	Address/पता	To be set as 1	Additional Requirement/अतिरिक्त आवश्यकता
1	Charel Joykumar	382010,GSEM, C/O Department of Science & Technology , Block 7, 5th Floor, New Sachivalaya	1	N/A

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

1. Buyer Added Bid Specific ATC

Buyer uploaded ATC document [Click here to view the file.](#)

Disclaimer/अस्वीकरण

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.

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.

This Bid is governed by the [General Terms and Conditions/सामान्य नियम और शर्तें](#), 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 General Terms and Conditions/सामान्य नियम और शर्तें is contradicted by the conditions stipulated in Service Level Agreement, then it will over ride the conditions in the General Terms and Conditions.

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./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।

---Thank You/धन्यवाद---

Document
For Selection of Chartered Accountancy Firm for
Appointment of Independent Auditor (Third Party
Cum Statutory Auditor)



Gujarat State Electronics Mission

Block 3, 3rd floor, Karmyogi Bhavan
Sector-10 A, Gandhinagar- 382 010
Phone: 079-232555413

EMD: ₹75,000/-

Introduction

Electronics Mission under the Department of Science and Technology is to establish Gujarat as a destination of choice for ESDM industries by creating a world-class infrastructure, conducive policy and eco-system for electronics industries (ESDM) in the state and to contribute to the overall development of the state and nation's economy by moving towards an overall sustainable eco-system through effective utilization of skilled manpower, innovation and emerging technologies. Gujarat State Electronics Mission is implementing agency for Gujarat Electronics Policy (2016-21), Gujarat Electronics Policy (2022-28), Gujarat Semiconductor Policy (2022-27).

Disclaimer

The Tender Documents for Selection of Chartered Accountancy Firm for Appointment of Independent Auditor (Third Party Cum Statutory Auditor) for **FY 2023-24 and FY 2024-25** for Gujarat State Electronics Mission and contain brief information about the Project and the Works to be executed and various steps involved in the tendering process. The information contained in the Tender Documents or subsequently provided to Tenderer(s), whether verbally or in documentary or any other form by or on behalf of Gujarat State Electronics Mission (hereinafter referred as "GSEM") or any of its employees or advisors, is provided to Tenderer(s) on the terms and conditions set out in the Tender Documents and such other terms and conditions subject to which such information is provided.

The Tender Documents are not an agreement. It is neither an offer nor invitation by GSEM to the prospective Tenderers or any other person. The purpose of the Tender Documents is to provide interested parties with information that may be useful to them in making their bids pursuant to the Tender Documents. The Tender Document includes statements, which reflect various assumptions and assessments arrived at by GSEM in relation to the Project or the work to be executed pursuant to this tendering process. Such assumptions, assessments and statements do not purport to contain all the information that each Tenderer may require. The assumptions, assessments, statements and information contained in the Tender Documents may not be complete, accurate, adequate or correct. Each Tenderer should, therefore, conduct its own investigations and analysis and should check the accuracy, adequacy, correctness, reliability and completeness of the assumptions, assessments, statements and information contained in the Tender Documents and obtain independent advice from appropriate sources.

Information provided in the Tender Documents to the Tenderer(s) is on a wide range of matters, some of which may depend upon interpretation of law. The information given is not intended to be an exhaustive account of statutory requirements and should not be regarded as a complete or authoritative statement of law. GSEM accepts no responsibility for the accuracy or otherwise for any interpretation or opinion on law expressed herein. GSEM, its employees and advisors make no representation or warranty and shall have no liability to any person, including any tenderer under any law, statute, rules or regulations, principles of restitution or unjust enrichment or otherwise for any loss, damages, cost or expense which may arise from or be incurred or suffered on account of anything contained in the Tender Documents or otherwise, including the accuracy, adequacy, correctness, completeness or reliability of the Tender Documents and any assessment, assumption, statement or information contained therein or deemed to form part of the Tender Documents or arising in any way for participation in this tendering stage.

GSEM also accepts no liability of any nature whether resulting from negligence or otherwise howsoever caused arising from reliance of any Tenderer upon the statements/information contained in the Tender Documents. GSEM may in its absolute discretion, but without being under any obligation to do so, update, amend or supplement the information, assessment or assumptions contained in the Tender Documents. GSEM also reserves the right to change any or all conditions/ information set in the Tender Documents at any time by way of revision, deletion, updating or annulment through issuance of appropriate addendum as GSEM may deem fit without assigning any reason thereof.

The issue of the Tender Documents does not imply that GSEM is bound to select a Tenderer or to appoint the selected Tenderer for constructing the work envisaged under the Tender Documents and GSEM reserves the right to reject all or any of the Tenderers or Tenders without assigning any reason whatsoever. The Tenderer(s) shall bear all its costs associated with or relating to the preparation and submission of its tender including but not limited to preparation, copying, postage, delivery fees, expenses associated with any demonstrations or presentations which may be required by GSEM or any other costs incurred in connection with or relating to its Tender. All such costs and expenses will remain with the Tenderer and GSEM shall not be liable in any manner whatsoever for the same or for any other costs or other expenses incurred by a Tenderer in preparation for submission of the Tender, regardless of the conduct or outcome of the tendering process.

Any alterations in Eligibility Criteria cum Qualification Requirement, and terms of the Tender Document, or any amendment to the Tender Document, etc. shall be uploaded on GSEM's official website, without any obligation or press notification or other proclamation. Therefore, all interested are advised to the website regularly.

Gujarat State Electronics Mission

Terms of Reference for Chartered Accountancy Firm for Appointment of Independent Auditor (Third Party cum Statutory Auditor)

1. Background

Gujarat State Electronics Mission under the Department of Science and Technology is to establish Gujarat as a destination of choice for ESDM industries by creating a world-class infrastructure, conducive policy and eco-system for electronics industries (ESDM) in the state and to contribute to the overall development of the state and nation's economy by moving towards an overall sustainable eco-system through effective utilization of skilled manpower, innovation and emerging technologies.

2. Purpose

The Chartered Accountancy Firm is responsible for providing an independent audit of the entire project and operational activities, financial or otherwise. It should provide a service to the whole organization, including all the levels of management. It is not an extension of, nor a substitute for, good management, although it can have a role in advising management. The Chartered Accountancy Firm is responsible for evaluation and reporting to the Society through Director Finance and thereby providing assurance on the arrangements for Risk Management, Internal Control, Corporate Governance and Quality of Data.

Based on above, GSEM invites tenders from Chartered Accountant Firms to conduct risk-based assessment, identifying the potential risk areas and agree on an annual concurrent audit plan for **FY 2023-24 and FY 2024-25** which may be extendible on satisfactory performance and mutually agreed terms for further one years.

3. Eligibility Criteria

Firms must qualify in the following minimum criteria:

Sr No	Criteria	Minimum Requirement	Documents to be furnished as Supporting	Remarks
1	Category of the Firm	The firm should be Category- I as per ranking provided by ICAI on the date of tender.	Self-certified Latest Multipurpose Empanelment Form (MEF) issued by ICAI containing the category of the firm.	
2	Audit and Attestation Income	Gross Receipt of the firm from Audit and Attestation should be more than 50 Lakhs during FY: 2023-24.	Copy of Self Certified Statement of Profit and Loss of FY: 2023-24 with bifurcation showing Income from Audit and Attestation to be attached with Annexure-A.	
3	Existence of the Firm	The firm should be existence for at least 15 years on the date of tender.	Self-attested copy of Firm Registration Certificate issued by ICAI.	
4	Number of CA as Partner	Firm should have at least 5 CAs out of which at least 3 should be Partners.	Self-attested copy of latest Firm Card to be attached with Annexure-B.	
5	Similar Work	The firm has carried out audit of at least 01 listed company in last 03 years OR Any kind of Audit Assignment i.e. Statutory Audit, Internal Audit, Pre-Audit or Continuous Audit of at least 01 PSUs/ Govt. Authorities/ Govt.	Work Order/ Contract and Audit Completion Certificate shall be attached with Annexure-C.	Proposal will be rejected without satisfactory audit completion certificate.

		Organisations etc. falling under category 01 or 02 mentioned in the annexure 1,2 and 3 of the GR issued by Finance Department, GoG dated 16/09/2019 should be carried out in last 3 years by the firm.		
6	Head Office or Branch Office	Registered office of the firm should be in Gujarat. If not, 2(two) full time branches shall be in Gujarat for at least 3(Three) years on full time basis.	Registered office address proof or Self-certified copy of latest Firm Card containing the details of Registered Office or 2 Full time Branch Office to be attached with Annexure-D.	

Bidder must meet the above Eligibility Criteria to become technically qualified.

4. Scope of Work

The scope of Independent Auditor (Third Party Cum Statutory Auditor) should cover the projects, operational and financial control and should not be restricted to the audit of system and controls necessary to form an opinion on the financial statement.

The audit will be carried out in accordance with the relevant standards of auditing published on time to time by the Institute of Chartered Accountants of India (ICAI), other guidelines, Guidance notes relating to Internal Financial Controls, relevant pronouncements of the ICAI, State Government Directives, ROC requirements etc. and will include such tests and controls as the auditor considers necessary under the circumstances.

The scope and responsibilities of Statutory Audit is as follows:

- 1 The Statutory Auditors shall submit Audit Report on the Accounts Audited by them. Auditor have to audit of GSEM for the FY2023-2024 and FY2024-2025 as per the statutory norms.
- 2 Issue Audit Certificates, Utilization certificates, and issue any other certificate as may be required by the society from time to time.
- 3 Scrutiny of Bank Reconciliation statement, Advances to agency, contractors and employees, release of security deposit and EMD.
- 4 Scrutiny of Transactions is recorded as per Generally Accepted Accounting Principles and are booked to proper Accounting Heads.
- 5 Utilization of Grant is in accordance with the conditions on which it is sanctioned.
- 6 Incomes/Funds are utilized for purposes for which they are provided.
- 7 Goods and services have been procured in compliance with the financing agreement.
- 8 Transactions are duly supported by proper supporting documents. Propriety of the transactions be checked.
- 9 To check all statutory records registers including Minute Books and to see that accounting effects of all the decisions taken at Executive Committee Meeting / Board of Governors Meeting are given in the Books of Account.
- 10 CA firm shall be responsible for ensuring compliances of various tax laws.
- 11 Advising on applicability of any other tax, rules, laws, regulations which may be applicable on GSEM and all matters/items covering its scope and applicability in case of agencies from which GSEM is availing the services.
- 12 The selected firm will liaise with the Management for the periodical meetings to review the progress of the work and to ensure requirement be fully met.
- 13 To suggest the measures for cost control and increase the revenue of the GSEM. Also to suggest measures for improving Management Information System.

- 14 To express professional opinion on the financial position of GSEM as a whole for the funds received and expenditure.
- 15 The selected firm will report any lacuna noticed in the existing procedures and suggest improvement. Any duplication of work or unnecessary data noticed will be highlighted and reported.
- 16 It shall be the responsibility of the bidders to be fully informed/ acquainted / familiarized with local conditions and factors, which may have any effect on the execution of services to be rendered under the contract.
- 17 The CA Firm shall comply by all laws, rules and regulations framed there under or any other statutory obligations which are in force from time to time. The CA Firm shall identify GSEM from any claims in this regard.
- 18 The Responsibility of correctness and accuracy of Accounting Records will lie with the CA Firm.
- 19 CA Firm will maintain high standards of integrity and professional ethics and morality while handling the work of GSEM and dealing with GSEM and its officials. If it is found that this condition of confidentiality is compromised by the CA Firm, then GSEM will be at liberty to take further steps (e.g., requesting ICAI for cancellation of license) against the CA Firm.
- 20 The accounting records and information related to GSEM shall be handled by the CA Firm in a confidential manner and must not be shared with any outsider.
- 21 Notwithstanding anything contained herein above, GSEM reserves the right to discontinue the services of the CA Firm in the event their services are evaluated as unsatisfactory at any time during the period.
- 22 Any losses sustained by GSEM due to negligence of CA Firm's services in the form of any loss / damage of property (including those attributable to individual employees/ manpower engaged by the CA Firm) will be recoverable from the CA Firm, as the money value shall be estimated by GSEM. The decision of GSEM in this regard will be final and binding on the CA Firm.
- 23 The CA Firm shall not be allowed to transfer, assign, pledge or subcontract its rights and liabilities under this contract to any other agency.
- 24 Any action on part of contractor to influence any Officer of GSEM canvassing in any form shall make the tender document liable for rejection.
- 25 Jurisdiction: The court(s) at Gandhinagar alone will have the jurisdiction to try any matter, dispute or reference between parties arising out of this tender document / contract. It is specifically agreed that no court outside and other than Gandhinagar court shall have jurisdiction in the matter.
- 26 Minor variations in the terms and conditions of the contract as specified can be adopted with the concurrence of both the parties wherever required to fulfill the objectives of the contract.
- 27 The CA firm shall comply for Periodic Income Tax return and Bear all the responsibilities to deal with Income tax department.

28 Auditor should comply all the norms as per The Bombay Public Trust Act,1950 and The Societies Registration Act, 1860

A detailed Scope of Work, enclosed above is only illustrative and not exhaustive.

5. Audit Report

Audit Report should be structured in a manner to provide the following:

- (a) Audit observations;
- (b) Implications of the observations with root cause;
- (c) Suggested recommendations;
- (d) Management's comments/agreed actions and
- (e) Status of actions on the previous recommendations.

The Independent Auditor should prepare and submit a consolidated report on a yearly basis, highlighting the critical issues which require the immediate attention of GSEM. The reports should be submitted to GSEM within 15 working days after completion of audit. The auditor should discuss results of audit with the Mission Director, GSEM. The report in respect of GSEM shall be submitted in triplicate for each phase along with a soft copy.

6. RIGHTS OF THE INDEENDENT AUDITOR

The Independent Auditor (Third Party Cum Statutory Auditor) Auditor has rights of access to all GSEM records, information and assets which considers necessary to fulfil the responsibilities. The Head of Statutory Audit shall have a right to direct access to Mission Director, GSEM.

7. RESPONSIBILITY

The responsibility of the Independent Auditor would be:

- Develop a flexible annual audit plan using an appropriate risk-based methodology, including any risks or control concerns identified by management, and submit that plan to the Mission Director, GSEM for approval.
- Implement the annual audit plan, as approved, including appropriate special tasks or projects requested by management.

- Maintain a professional audit staff with sufficient knowledge, skills, experience, and professional certifications to meet the requirements.
- Evaluate and assess significant merging/consolidating functions and new or changing services, processes, operations, and control processes coincident with their development, implementation, and/or expansion.
- Issue periodic reports to the management summarizing results of audit activities, including significant audit issues and management action plans.
- Keep the management informed of emerging trends and successful practices in auditing.
- Assist in the investigation of significant suspected fraudulent activities within the organization and notify management, the external auditors of the results.

8. REPORTING

The Independent Auditor should report to the management any serious weakness, significant fraud or major accounting breakdown discovered during the normal course of audit through Mission Director, GSEM.

The manner and intervals in which the Independent Auditor (Third Party Cum Statutory Auditor) audit shall be conducted and reported to the Organization shall also be in compliance with The Societies Registration Act, 1860 and The Bombay Public Trust Act, 1950.

9. OTHER TERMS AND CONDITIONS

1. Firms selected by GSEM shall maintain ethics of faith and the information provided by GSEM shall be kept 'Strictly Confidential'.
2. The audit firm shall deploy qualified and experienced Personnel as and when required for independent audit. The firm shall furnish the list of resources to be deployed for GSEM audit with details before commencement of audit. The list shall be reviewed and approved by GSEM with or without modification. Except as GSEM may otherwise agree, no change shall be made in the approved list of personnel. If for any reason beyond the reasonable control of the Audit Firm, it becomes necessary to replace any of the Personnel, the Audit Firm shall forthwith provide a replacement, a person of equivalent or superior qualification with the prior approval of GSEM.
3. The Society can determine the manner and intervals in which the Independent Audit shall be conducted and reported to the Society to comply The Bombay Public Trust Act, 1950 and The Societies Registration Act, 1860.

4. In case of any dispute, the decision of MD, GSEM shall be final and binding.
5. Assignments shall be carried out with due diligence maintaining quality of work done and in least possible time.
6. All reporting including MIS shall be done on concurrent basis as required by GSEM from time to time.
7. GSEM reserves the right to cancel selected firms, if it considers necessary.
8. The Audit work being conducted by the firm will be subject to supervision by finance and accounts department of GSEM as and when required to ensure that the work is progressing as per agreed plan.
9. In case of non-fulfilment of any instructions issued by GSEM, GSEM will be entitled to cancel the audit work without any obligations.
10. The successful firm shall not be entitled to claim any additional amount for any reason whatsoever for the above audit work.
11. The GSEM reserves the right to reject any or all offers received without assigning any reasons.
12. These are only proposed draft terms and conditions and can be modified at any time by the GSEM at its sole discretion.
13. The Audit Team will consist of sufficient number of experienced and qualified professionals in relevant field.
14. Contract may be extended for one more year subject to satisfactory work.

10. CONTENTS OF THE TENDER PROPOSAL

Tenderer has to submit the offer online on GeM Portal.

(i) **Technical bid** will be opened on due date (as per Notice Inviting Tender).

Technical Bid must contain the following:

- a) A proposed plan of action to achieve the objectives of the statutory audit function of GSEM. Such a plan should cover short-term and medium-term steps to manage the audit function;
- b) A list of references of statutory audit appointments;

- c) An undertaking to ensure continuity of staff on the project;
- d) All the supporting documents as mentioned in clause (3) above to assess the eligibility criteria/technical evaluation may also be furnished as given the formats in Annexure – “A” to Annexure – “D”.
- e) Each page of the Tender documents is required to be signed by the Nodal Partner of the firm. The documents / certificates in support along with the tender shall also be signed by the Nodal Partner.

(ii) **Financial Bid** will Contain Price bid as per Forms Fin 1.

11. TENDER PRICE

The tender price is to be in Indian currency and must include applicable taxes. Firm must complete the price table as in Fin 1 for the agreement period. The quoted tender price shall be valid for a period of 180 days from the opening date of Tender. The price will be firm and fixed throughout the agreement period of one year without any escalation.

12. Evaluation Methodology:

Those bids, which are technically complied as per the Minimum Eligibility Criteria will be considered for Financial Opening. Out of all open Financial Offers, the lowest evaluated bid will be considered.

13. REGULATION OF AUDIT FEES

The payment of Audit Fees as fixed will be made only after completion of Audit Work and submission of Audit Report. Completion of Audit includes conduct of audit, submission and discussion of report with GSEM. GSEM will not pay any advance to the selected audit firm under any circumstances.

Bill for Audit Fees will be submitted to the Accounts Division of GSEM along with a certificate indicating that audit work has been completed as per the agreed terms and conditions.

GSEM shall make payment to the Audit Firm on Annual basis upon receipt of the bill along with supporting documents. Tax as applicable will be deducted at source and tax deducted certificate will be issued as per the law in force.

14. PENALTY

Penalty of 10% of the contract value will be recovered for delay in submission of report for more than 15 working after completion of audit.

After a delay of more than 30 working days from completion of Audit, GUJARAT STATE ELECTRONICS MISSION reserves the right to cancel the contract and withhold the agreement and get this job carried out preferably from other firm. The defaulting contractor shall be blacklisted for a period of 3 years and his performance security deposit may also be forfeited, if so warranted.

15. TERMINATION

Any party of the Contract may terminate the Contract at any time by one month's written notice to the other party.

Upon termination of the contract, or at any time if so, requested in writing by GSEM, the audit firm will return within thirty (30) days all confidential information of GSEM and any copies thereof it may hold at such time.

16. ARBITRATION

In case of any dispute, it shall be referred to Arbitration. The sole arbitrator will be appointed by the Managing Director.

The place of Arbitration shall be Gandhinagar and the language will be English.

Forms of Tender

Technical Proposal for Appointment of Chartered Accountancy Firm for Appointment of Independent Auditor (Third Party Cum Statutory Auditor) for FY: 2022-23, FY: 2023-24, FY: 2024-25

Sr No.	Particulars	Response
1	Name of firm (In Capital Letters)	
	Address of Head Office and Branch Office	
	PAN No. and GST No. of Firm	
2	ICAI Registration No.	
	MEF Registration No.	
	Region Name	
	Region Code No.	
3	Empanelment No with C&AG India for major audits	
4	Date of Constitution of Firm	
5	Experience Details	The details of experience of firm should be given as per Annexure-C attached.
6	Profile of Firm	To be attached separately herewith.

We/I declare

1. That the particulars given are complete and correct and that if any of the statements made or the information so furnished in the application form is later found not correct or false or there had been suppression of material information, the firm would not only stand disqualified from the allotment, but would be liable for disciplinary action under the Chartered Accountants Act, 1949 and the regulations framed there under;
2. That the firm or partners has not been debarred or cautioned by ICAI during the last five years; (A self-certificate to the effect from the firm will be attached)
3. That individually we are not engaged in practice otherwise or in any other activity which would be deemed to be a practice under Section 2(2) of the Chartered Accountants Act, 1949;
4. That the constitution of the firm shown in the RFP is the same as that in the Constitution Certificate issued by the ICAI.

5. That the no partner of the audit firm or any qualified employee of the firm is related to any member of the Governing Body / Executive Committee or the Chairman/ Mission Director / Assistant Directors or any of the senior official (as applicable) of GSEM. Relative would mean husband, wife, brother, or sister or any lineal ascendant or descendant.

6. That neither the firm nor its Partners or Associates have any interest in the business of GSEM.

7. The audit firm is not one against which disciplinary orders have been issued by the Public Companies Accounting Oversight Board and these orders are in force. Also, any partner/senior manager of the audit firm is not associated with the audit in any manner if he/she has been found guilty of professional/other misconduct by the Institute of Chartered Accountants of India under the First or Second Schedule of the Chartered Accountants Act, 1949; or is one against whom disciplinary sanction orders have been passed by the Public Companies Accounting Oversight Board.

(Sign with stamp & membership no. on each page)

**Annexure- “A”
DETAILS OF INCOME OF THE FIRM**

Sr No	Type of Income	Year 2023-24

**Annexure- “B”
LATEST DETAILS OF CHARTERED ACCOUNTANTS IN THE FIRM**

Sr No	Name of Member	Membership No.	Qualification	Designation (Partner/ Employee)	Date of Joining of Firm
1	2	3	4	5	6

Please attach duly certified copy of Firm Card issued by ICAI in support of the aforesaid information.

**Annexure - “C”
DETAILS OF “SIMILAR WORK” CARRIED OUT BY THE FIRM**

Sr No	Name of Entity	Year of Audit	Type of Entity (PSU/ Authorities/ Trust etc.)	Nature of Work	Date of Completion Certificate of Audited Organization
1	2	3	4	5	6

Please attach a certificate of competent authority of Audited organization to the effect that the assignment has been successfully completed on the letterhead of audited organization in support of the aforesaid information.

Annexure - "D"

Sr No	Registered Office/ Branch Office	Address	State	Year of Establishment	No of Resources in Registered/ Branch Office
1	2	3	4	5	6

Annexure - "E"

Form FIN-1: Financial Proposal Submission Form

Format for Financial Bid

Particulars	Fees (In ₹)
Professional Fee for Audit as per Scope of Work mentioned in Tender including all charges and cost (for FY 2022-23, FY 2023-24, FY 2024-25)	
Add: Taxes and duties	
Total	
(Rupees)	

Fee is including all kind of charges to render services. No any other charges except this Fee shall be paid to perform the scope.

We have read all the terms and conditions with respect to financial bid as outlined in the RFP and abide ourselves with the terms and conditions.

Financial bid shall be submitted online in financial bid section of GeM portal only. Those whose financial bid is submitted with technical bid shall be rejected.

(Sign with stamp & membership no. on each page)

Annexure- "F"

FORMAT OF EARNEST MONEY DEPOSIT IN FORM OF BANK GUARANTEE

Ref:

Bank Guarantee No.

Date:

To,
Mission Director,
Gujarat State Electronics Mission
Block No. 3, 3rd Floor,
Karmyogi Bhavan, Sector-10 A,
Gandhinagar.
Gujarat, India

Whereas ----- (here in after called "the Bidder") has submitted its bid dated ----- in response to the Tender no: XXXX for RFP for "Selection of Chartered Accountancy Firm for Appointment of Independent Auditor (Third Party Cum Statutory Auditor)" KNOW ALL MEN by these presents that WE -----
----- having our registered office at -----
----- (hereinafter called "the Bank") are bound unto the _____, Gujarat State Electronics Mission in the sum of ----- for which payment well and truly to be made to Gujarat State Electronics Mission , the Bank binds itself, its successors and assigns by these presents. Sealed with the Common Seal of the said Bank this -----day of -----2024.

THE CONDITIONS of this obligation are:

1. The E.M.D. may be forfeited:
 - a. if a Bidder withdraws its bid during the period of bid validity
 - b. Does not accept the correction of errors made in the tender document;
 - c. In case of a successful Bidder, if the Bidder fails:
 - (i) To sign the Work Order as mentioned above within the time limit stipulated or
 - (ii) If the bidder is found to be involved in fraudulent practices.

We undertake to pay to the GSEM up to the above amount upon receipt of its first written demand, without GSEM having to substantiate its demand, provided that in its demand GSEM will specify that the amount claimed by it is due to it owing to the

occurrence of any of the above-mentioned conditions, specifying the occurred condition or conditions.

This guarantee will remain valid till the issuance of Work Order to Successful Bidder. The Bank undertakes not to revoke this guarantee without previous consent of the GSEM and further agrees that the guarantee herein contained shall continue to be enforceable till GSEM discharges this guarantee

The Bank shall not be released of its obligations under these presents by any exercise by the OWNER of its liability with reference to the matters aforesaid or any of them or by reason or any other acts of omission or commission on the part of the OWNER or any other indulgence shown by the OWNER or by any other matter or things.

The Bank also agree that the OWNER at its option shall be entitled to enforce this Guarantee against the Bank as a Principal Debtor, in the first instance without proceeding against the SERVICE PROVIDER and notwithstanding any security or other guarantee that the OWNER may have in relation to the SERVICE PROVIDER's liabilities.

Dated at _____ on this _____ day of _____ 2024.

Signed and delivered by

For & on Behalf of

Name of the Bank & Branch & Its official Address

Approved Bank: Any Nationalized Bank including the public sector bank or Private Sector Banks or Commercial Banks or Co-Operative Banks and Rural Banks (operating in India having branch at Ahmedabad/ Gandhinagar) as per the G.R. no. EMD/10/2019/50/DMO dated 01.09.2019 issued by Finance Department or further instruction issued by Finance department time to time.

Annexure- "G"
Undertaking Application for exemption from EMD

Date:

GeM Bid No: GEM/_____ dated

To,
Mission Director,
Gujarat State Electronics Mission
Block No. 3, 3rd Floor,
Karmyogi Bhavan, Sector-10 A,
Gandhinagar.
Gujarat, India

Subject: Application for the exemption from EMD under GeM Bid No: GEM/_____ dated.

Dear Sir,

We _____are registered MSME (Udyam Registration Number-_____/Startup_____). We have attached herewith the Udyam registration certificate/DIPP certificate for your consideration.

We are going to provide service of Statutory Auditor by ourselves only for the proposed tender.

So kindly provide us the eligible exemption from EMD for the application **GeM Bid No: GEM/_____ dated.**

Regards,

Authorized Signatory & Stamp