



Bid Number/बोली क्रमांक (बिड संख्या):
GEM/2025/B/5977080
Dated/दिनांक : 20-02-2025

Bid Document/ बिड दस्तावेज़

Bid Details/बिड विवरण	
Bid End Date/Time/बिड बंद होने की तारीख/समय	07-03-2025 15:00:00
Bid Opening Date/Time/बिड खुलने की तारीख/समय	07-03-2025 15:30:00
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	Energy And Petro Chemicals Department Gujarat
Organisation Name/संगठन का नाम	Gujarat Energy Development Agency (geda) Gandhinagar
Office Name/कार्यालय का नाम	Udhyog Bhavan
क्रेता ईमेल/Buyer Email	support-geda-gnr@gujarat.gov.in
Item Category/मद केटेगरी	Financial Audit Services - Pre Audit cum Internal Audit by CA; 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)	30 Lakh (s)
Years of Past Experience Required for same/similar service/उन्हीं/समान सेवाओं के लिए अपेक्षित विगत अनुभव के वर्ष	7 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),Additional Doc 2 (Requested in ATC),Additional Doc 3 (Requested in ATC),Additional Doc 4 (Requested in ATC) *In case any bidder is seeking exemption from Experience / Turnover Criteria, the supporting documents to prove his eligibility for exemption must be uploaded for evaluation by the buyer

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	No
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	2 Days
Floor Price/न्यूनतम मूल्य	This bid has been created/published with floor price(minimum value) selected by the Buyer. Service Providers are advised to quote above the minimum floor value.
Estimated Bid Value/अनुमानित बिड मूल्य	750000
Evaluation Method/मूल्यांकन पद्धति	Total value wise evaluation

EMD Detail/ईएमडी विवरण

Advisory Bank/एडवाइजरी बैंक	ICICI
EMD Amount/ईएमडी राशि	25000

ePBG Detail/ईपीबीजी विवरण

Advisory Bank/एडवाइजरी बैंक	ICICI
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 केटेगरी के लिए बिड के साथ वैध समर्थित दस्तावेज प्रस्तुत करने हैं। एमएसई केटेगरी 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 :

Director
Block No. 11-12, 4th Floor, Udhog Bhavan, Gandhinagar - 382 017.
(Gujarat Energy Development Agency)

MII Compliance/एमआईआई अनुपालन

MII Compliance/एमआईआई अनुपालन

Yes

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.

Additional Qualification/Data Required/अतिरिक्त योग्यता /आवश्यक डेटा

Number of Years of firm/company's existence as per ICAI certificate:As per ATC

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.:As per ATC

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

Number of partners/ qualified professionals in full time employment with DISA/CISA qualification:As per ATC

Number of XX fulltime CA's required and YY professional audit staff:As per ATC

This Bid is based on Quality & Cost Based Selection (QCBS) . The technical qualification parameters are :-

Parameter Name	Max Marks	Cutoff Marks	Qualification Methodology Document
Documents Submission & PPT Presentation by CA	100	60	View File

Total Minimum Qualifying Marks for Technical Score: 60

QCBS Weightage(Technical:Financial):70:30

Presentation Venue:Gujarat Energy Development Agency, Block No. 11-12, 4th Floor, Udyog Bhavan, Sector-11, Gandhinagar - 382 017.

Pre Bid Detail(s)

Pre-Bid Date and Time	Pre-Bid Venue
24-02-2025 12:00:00	Gujarat Energy Development Agency, Block No. 11-12, 4th Floor, Udhyog Bhavan, Sector-11, Gandhinagar - 382 017.

Financial Audit Services - Pre Audit Cum Internal Audit By CA; CA Firm (1)**Technical Specifications/तकनीकी विशिष्टियाँ**

Specification	Values
Core	
Scope of Work	Pre Audit cum Internal Audit by CA
Type of Financial Audit Partner	CA Firm
Type of Financial Audit	Internal Audit
Category of Work under Financial Audit	Pre Audit cum Internal Audit by CA
Type of Industries/Functions	Government Agency for Renewable Energy
Frequency of Progress Report	Quarterly
MIS Reporting for Financial Audit support	Yes
Frequency of MIS reporting	Quarterly
State	NA
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	Patel Mahesh Jayantibhai	382017,Gujarat Energy Development Agency ,Udhyog Bhavan,4th Floor,Wing no-11-12,Sector-11,Gandhinagar-382017	1	N/A

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

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. Generic

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

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

File Attachment [Click here to view the file.](#)

4. Certificates

Bidder's offer is liable to be rejected if they don't upload any of the certificates / documents sought in the Bid document, ATC and Corrigendum if any.

5. Buyer Added Bid Specific ATC

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

6. 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.

7. Past Project Experience

Proof for Past Experience and Project Experience clause: For fulfilling the experience criteria any one of the following documents may be considered as valid proof for meeting the experience criteria:a. Contract copy along with Invoice(s) with self-certification by the bidder that service/supplies against the invoices have been executed.b. Execution certificate by client with contract value.c. Any other document in support of contract execution like Third Party Inspection release note, etc.**Proof for Past Experience and Project Experience clause:** For fulfilling the experience criteria any one of the following documents may be considered as valid proof for meeting the experience criteria:a. Contract copy along with Invoice(s) with self-certification by the bidder that service/supplies against the invoices have been executed.b. Execution certificate by client with contract value.c. Any other document in support of contract execution like Third Party Inspection release note, etc.

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.

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 are mandated to ensure compliance with all the applicable laws / acts / rules including but not limited to all Labour Laws 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. Any non-compliance will be treated as breach of contract and Buyer may take suitable actions as per GeM Contract.

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---

Annexure - I

The appointment for the pre-audit - cum - internal audit by Chartered Accountant assignment will be made for a period of one year from the 1st April, 2025 as per below mentioned details.

Scope of Work

1. Various schemes at Gujarat Energy Development Agency, Nodal Agency of State Government for renewable energy is being carried out throughout the Gujarat. There are 3 offices located at Gandhinagar, Porbandar and Gandhidham. Normally the fund of GEDA is received through State Government Grant and Central Government Financial Assistance. State Government Grant is released by Climate Change Department and withdrawn from treasury via Deputy Chief Electrical Inspector. Central Financial Assistance from Central Government is being directly received in our bank Account. Other than grants, GEDA has various incomes (i.e. application fees, charges, lease rent, interest etc.) on which Income Tax is being paid.
2. In order to ensure proper utilization of funds and for better control a uniform and efficient system, pre-audit by chartered accountant firm introduced in GEDA from F.Y. 23-24.
3. The C.A. firm engaged for pre-audit (pre-auditor) will ensure that all types of vouchers are transacted only after the process of pre-audit. GEDA will ensure that said aspect. The volume of 4 years at Head Office is as below :

Sr. No.	Voucher Type	21-22	22-23	23-24	24-25 (Up to Dec-24)
1	Payment	2,145	2,332	2,275	1,484
2	Receipt-Cum-Tax Invoice	8,839	11,204	17,968	20,438
3	Journal Voucher	128	151	137	56
4	Sales	1,937	3,076	2,658	2,796
5	Debit Note	137	181	107	77
6	Credit Note	1	1	-	1
7	Contra	50	38	24	15
	Total	13,237	16,983	23,169	24,868

Total Expenditure and Receipts of Grants/CFA for last 3 years:

(Rs. in Crores)

Sr. No.	Particulars	21-22	22-23	23-24
1	Receipts of all type of Grants / CFA	90.38	89.52	113.67
2	Expenditure toward Grants / CFA	83.80	85.70	102.02
3	Gross Income for various fees, charges, interest, lease ret etc.	31.46	38.79	56.62
4	Administrative / Establishment Expenditure (without Income Tax)	9.30	10.35	12.37

Major Scope of Work:

At Head Office:

- Pre-audit for all types of payments
- Pre-audit for all types offline receipts
- Post-audit for all types of online receipts
- Pre-Audit/Post-Audit for all Bank Guarantees and Bank Guarantee Register
- Verification of all types of accounting entries made in tally
- Internal Audit
- Pre-audit of all Draft Tenders

At Branch Office:

- Post audit for all types of payments and receipts on quarterly basis (Total Volume of 2 Branch offices is around 500 vouchers per year)
4. The pre-auditor shall ensure that all the payment shall be pre-audited. Payment recommendations are received from technical and admin department, the same will be processed upon certification of pre-auditor that the payment is in accordance with the scheme guidelines of State/Central government intimation GR, circular, tender, work order and orders of GEDA or Director GEDA. Wherever the powers are delegated to Governing Body or Chairman of GEDA, the pre-auditor shall ensure that the payment is in accordance with these orders. Further, Authorized representative of CA firm will sign and date with rubber stamp of the firm on each bill/voucher as a mark of pre-audit.
 5. The pre-auditor shall also ensure that the resolution of Governing Body of GEDA, the decision of the Chairman/ Director GEDA having financial implications do not violate or contravene any of the instructions of Central/State Govt. If the pre-auditor come across

any such resolution/decision which is in violation of a rule or guideline etc., the same shall be immediately brought to the notice of the GEDA.

6. The pre-auditor should be well conversant with all the schemes/guidelines/GRs/circulars, standing instructions, tenders, work order, Memorandum of Association and rules of Gujarat Energy Development Agency before starting Pre-Audit.
7. The nature of work of pre-auditor and the checks applied, while pre-auditing any Payment/Receipts will be similar to all the offices.
8. The pre-auditor shall keep at least one qualified CA as audit team leader (being an authorized representative of the firm) along with team members having minimum qualification of M.B.A. (Fin.) or M. Com (with minimum 55%) or B. Com (with minimum 60%) with minimum experience of three years of Audit and with working knowledge of Computer and Tally. Personnel of the Pre-audit firm must be conversant with the Government rules, procedures, guidelines etc. The CA firm will depute additional personnel considering the volume and nature of work.

The one team member will be deputed at GEDA office on regular basis & remain present in office from 10:30 AM to 6:30 PM. The Audit team leader (i.e. CA) will coordinate and organize the activities of pre-audit. The Audit Team leader should visit Head Office once in week to review work. Team Member and Team Leader have to visit office on Holidays also, if required by GEDA.

9. The pre-auditor shall provide the details and documentary evidences of qualifications of authorized Chartered Accountant and other staff to be deployed for this assignment to the GEDA office, Gandhinagar in advance before starting work.
10. The audit team shall visit all the 3 offices on a regular basis throughout the year in such a manner that Head Office is covered daily and branch offices are covered at least once a quarter depending upon the requirement. Records of the particular office cannot be taken away outside the office for pre-audit work by the pre-auditor.
11. No bill or voucher should remain pending for more than two days. The pre-auditor shall devise a system of pre-audit and deployment of manpower including their rotation within the offices in such a manner that the bills are cleared not later than two days after their presentation.
12. Objections, if any, shall be raised at single point right in the beginning. The bills will be passed only after compliance of all the points raised by the pre-auditor. However, raising fresh queries on the same bill in its subsequent presentation shall be avoided. The pre-auditor should present a summary of objections raised at the office level to the Manager (A & A) or Director, GEDA regularly on a quarterly basis.

13. It will be the responsibility of the pre-auditor to carry out fast, prompt, accurate and correct pre-audit.
14. Pre-auditor shall maintain Audit Book in the appropriate format in duplicate. Audit book should be handed over to GEDA wherever required.
15. The pre-auditor will submit the audit report in the prescribed format and also will make a power point presentation on quarterly basis before Director/Manager (A&A), GEDA, work done by them during the particular quarter. The audit report and presentation should mention the number of bills checked along with individual and total amount of bills, the number of bills and amount of bills in which irregularities are found, details thereof, the person responsible for that, time taken in checking the Bills etc. The pre-audit report and internal audit report with presentation will be duly submitted along with the quarterly bill submitted by C.A. Firm. Payment of invoices will be made after completion of presentation and submission of relevant certificates and documents.
16. The pre-audit should be carried out independently without any influence/pressure from any of the other offices. It may be clearly noted that for the purpose of pre-audit, the auditors will be appointed directly by GEDA office, Gandhinagar and shall be accordingly accountable to GEDA office, Gandhinagar. The pre-audit work should be carried out in an objective, impartial and fair manner.
17. The appointment of pre-auditor will be made from the date of awarding the contract and the work of pre-audit will start from the date mentioned in the letter of awarding the contract.
19. Work of pre-audit in GEDA should start immediately on issuance of letter of appointment. C.A. Firm should be in position to start the work immediately on intimation regarding appointment.
22. Any further clarification on the scope of work can be obtained from GEDA office through written communication.
23. The pre-auditor shall carry out the assignment in accordance with the highest standard of professional and ethical competence and integrity as prescribed by the Code of Conduct and Code of the Institute of Chartered Accountants of India on the subject matter having due regard to nature and purpose of the assignment and shall ensure that the authorized deputed Chartered Accountant and other staff perform the services under this Agreement and conduct themselves in a manner consistent herewith.
24. Further information about GEDA office and their activities, if required, may be obtained from GEDA Office by authorised representative of CA Firm.

Annexure – II

Terms and Conditions

General Conditions

A. Bid Procedure

1. The evaluation of the proposals will be made as per the pre decided minimum eligibility criteria as mentioned in the **clause B of this Annexure**, documents submitted as per **Annexure – IV**.
2. Any undue influence of any type may disqualify the bidder and the bid will be outright rejected.
3. The C.A. firm will submit the proposal for all 3 offices located at Gandhinagar, Porbandar and Gandhidham as a single proposal. CA firm will be selected on the QCBS (70:30) basis. Technical Evaluation (70%) and Financial Evaluation (30%). The Director, GEDA will allot work to qualified CA firm.
4. Tender shall be filled by CA firm on GEM. **Firm will mention the amount of fees chargeable on yearly basis (including all charges/expenses, taxes).**
5. The technical bid will be opened first and will be evaluated by a committee of officers. **The financial bid will be opened by the committee only in respect of those firms who possess minimum eligibility criteria as per Technical Bid evaluation.** Those who have not submitted required documents as per ATC will be disqualified. Further, Minimum criteria for eligibility of technical bid is 60 marks out of 100 marks.
6. Proposals without necessary documents will be rejected.
7. The whole process of tendering can be cancelled without giving any prior notice or intimation by Director GEDA.
8. The Validity of the bid will be of six months.

B. Eligibility Conditions

The C.A. Firm must have the minimum eligibility criteria mentioned below. Further, CA firm having eligibility criteria higher than the minimum eligibility criteria mentioned below may also apply for this bid.

1. The CA Firm who is executing Statutory Audit for the F.Y. 25-26 of GEDA will not be qualified for the pre-audit cum internal audit.
2. The CA firm should give undertaking that they fall under category "II" or higher as per F.D. resolution No. JNV-10-2018-1143-A dated 16/09/2019 & 08/06/2020.
3. The C.A. firm shall give undertaking that they have not been debarred or penalized for any of the Government assignments in last 5 years.
4. The CA firm shall give declaration that no FIR has been lodged against their firm or any partner of their firm or any of its employee in connection with professional work assigned by Government and non-Government organizations/entities. No legal action has been taken by any Government Authority/Government entity for negligence in carrying out audit or misconduct while in audit.
5. Bidder must be having registered head office or branch office within the Gujarat. Same should be duly evidenced by the latest Firm card or any other document (before the date of advertisement of this bid) duly issued by the Institute of Chartered Accountants of India.
6. Bidder must have completed minimum 15 Pre-Audits / Internal Audits in the Gujarat State Government in last 3 years (F.Y. 21-22, 22-23, 23-24). Work Orders should be enclosed.
7. Bidder must have minimum 10 Paid Audit Staff (Minimum Bachelor, Other than CA & Articles)
8. Bidder must have to submit EMD of Rs. 25,000/- in form of Bank Guarantee valid for 3 months.

C. Miscellaneous

1. In case of operational difficulties, the Director GEDA may take steps including changes in conditions of assignment to remove such difficulties without materially altering the scope of work or terms and conditions.

2. The Director GEDA reserves the right of awarding this contract or at his discretion may not award this contract at all or may postpone the award of work for a reasonable time.
3. The Director GEDA, Gandhinagar will have power to remove CA firm from assignment on being established that the pre-audit work is not being carried out by the firm itself and/or by sub-letting to other CA firm. Penalties equal to yearly quoted fees by CA Firm will be imposed if the firm is noticed for subletting the work to other agencies/firms.

D. Taxes and Duties

1. The bidder should quote fees inclusive of all applicable taxes.
2. All the applicable Taxes/TDS will be deducted from the payments.
3. No other taxes shall be paid. The C.A. Firm and their personnel shall pay such taxes, duties, fees and other impositions as may be levied under the applicable law, the amount of which is deemed to have been included in the contract price.

E. Commencement, Completion, Modification and Termination of Contract

1. The appointment will be initially for one year. However, the appointment will be renewed further for period of 12 months or any other appropriate period considering the satisfactory performance of the Chartered Accountant firm.
2. The contract can be terminated from either side, by mutual understanding at any time or after giving 60 days' notice as the case may be to the concerned without mentioning any reason. However, the decision of the Director GEDA will be final and binding in this regard. In case of any gross negligence, irregularity, laxity or misconduct on the part of the C.A. Firm's personnel or any of its partner/proprietor, the contract will be terminated immediately and other actions as deemed appropriate will be initiated.

F. Payment of fees to the Pre Auditors

1. The payment of fees will be made by GEDA on a quarterly basis only after obtaining Audit reports, presentations, relevant certificates and other enclosures/documents of Pre Auditor. Further, Pre Auditor shall provide certificate as "All bills/ vouchers of office level are covered under pre-audit/post audit/Internal Audit and no bill/ voucher is left by pre-auditor / Internal Auditor and the same tallies with the number of vouchers/bills and amount thereof mentioned in the cash book/bank book."

2. The Chartered Accountant firm will quote the rates only for the first year. In case of renewal of the work for the second year, the pre audit fees will be decided mutually by GEDA and CA firm for the period of renewal.
3. The bidder shall go through volume of work and scope of work mentioned in the bid, fees shall be quoted accordingly.
4. **The bidder should quote fees on yearly basis. In case, pre-audit work order is awarded after 1st April, 2025, the fees will be paid proportionally.**

G. Obligations of the pre-auditor

1. The pre-auditor cannot assign this contract, or sub contract it, or any portion of it, to any other C.A/ C.A. firm.
2. The C.A. Firm has to provide irrevocable performance bank guarantee equal to 10% of the total yearly work order for the period of 18 months as performance guarantee and same will be renewed for additional period of 18 months for each period of renewal. In other words, **PBG shall be required to be provided for period of contract renewal plus 6 months.**

“While issuing bank Guarantee issuing applicant must mention receiver’s details as **ICICI Bank IFSC - ICIC0000165, Branch Gandhinagar**, in BG text at which SFMS IFIN 760 message to be send by issuing bank, to establish the authenticity of given BG.”

3. The pre-auditor shall remain present in coordination / review meetings, and make presentations as and when called and no additional fees shall be paid for that.
4. The CA Firm shall train their employees from time to time with the prevailing and updates of rules and regulations of the various scheme carried out by the GEDA.
5. The CA firm should provide full details of firm's employees/partners who will work as pre-auditor. The firm should also provide firm's photo I-card to the concerned employees. The pre-auditor shall invariably carry such photo I-card with him while going for the audit.
6. The Director GEDA has power to call for CA firm's books of accounts and other records for verification and/or to get verified to confirm the names of the employees and staff including the authorized CA by whom the pre-audit work is being carried out /has been carried out. Pre-auditor firm can change the pre audit staff with intimation of the same to the GEDA office.

H. Confidentiality

1. The pre-auditor, their partners and the personnel of either of them shall not as part of this assignment, disclose any proprietary or confidential information relating to the services, this contract, or GEDA operations without prior written consent of the GEDA.

2. All reports and other documents submitted by pre-auditor shall become and remain the property of the GEDA and the pre-auditor shall, not later than upon termination OR expiration of this contract, deliver all such documents and reports to the GEDA with a detailed inventory thereof. The pre-auditor may retain a copy of such report and documents but shall not use these reports and documents for purpose unrelated to this contract without prior written approval of the GEDA.
3. The pre-auditor has to give an undertaking that all knowledge and information not within the public domain which may be acquired during the execution of the assignment shall be, for all time and for all purpose, regarded as strictly confidential and held in confidence and shall not be directly disclosed to any person whatsoever, except with the prior written permission from the Appointing Authority.

I. Obligation of the GEDA

1. GEDA will provide office space including furniture, fixture, electricity, computer system, printer and accessories on sharing basis to Auditor.
2. GEDA will provide relevant records, bills, vouchers along with guidelines, orders, resolutions, GRs etc. for verification of pre-audit.

J. Settlement of Disputes

1. The decision of the GEDA in selection of the C.A. firm will be final. Removal / termination of C.A. firm can be done by the Director, GEDA.
2. Any dispute w.r.t assignment, including pre-audit of any bill/voucher between pre-auditor and GEDA will be resolved by the Manager (A & A). If pre-auditor is dissatisfied with the decision of the Manager (A & A), they may approach the Director, GEDA and the decision of the Director, GEDA will be final and binding one.
3. For the purpose of the present work contract as well as for any matter arising there under or connected therewith, the Court at Gandhinagar alone shall have jurisdiction.

K. Penalties

1. If Pre auditor leaves during the tenure of assignment without any proper procedure or prior intimation, Performance Bank guarantee and outstanding fees may be forfeited. The decision of Director, GEDA is final in case of penalty.
2. In the event of gross negligence, irregularity, laxity or misconduct on the part of the pre-auditor's authorized C.A., personnel or any of its partner, the pre-auditor's contract

may be terminated and the C.A. firm may get black listed at the discretion of the Director, GEDA which shall be communicated to all the Government Departments and the Institute of Chartered Accountants of India for debarring such firm from any assignment of any Government work. In such a case the C.A.s of the C.A. firm shall be severally and/or jointly directly responsible for the said matter and amount of performance bank guarantee shall be forfeited including outstanding fees.

3. The violation of any of the terms will invoke penalty. It will be the responsibility of the pre-auditor to carry out fast, prompt, accurate and correct pre-audit. Failure to do so leading to either undue delay, or laxity or failure to check irregular payments will make the C.A. firm liable for being removed from the contract by the GEDA after issuing 7 days' notice as well as disciplinary action including the forfeiture of performance guarantee will be taken. The decision of the Director, GEDA will be final.
4. The work shall be completed within the time frame or else penalty will be charged @ Rs. 500/- + GST per bill per day of delay after four clear working days from the date of submission of bill to the pre-auditor on the basis of such details duly provided by GEDA office.
5. In the event of noticing of the fact that the pre-audit work is being carried out by other CA firm or sub-letting to other CA firm, Director, GEDA is empowered to withdraw or cancel the work of pre-audit from that CA firm, forfeit performance bank guarantee and any dues on account of pre-audit work with a notice of seven (7) days and may take further actions as deemed appropriate.

Terms & conditions, Scope of work and all other matters mentioned in the bid documents are acceptable and agreed by bidder Firm as per the details mentioned above.

Date:

Sign:

Seal of Office/ Proprietor/Partner

Name & Designation:

Annexure - III

(Information in the below mentioned format to be uploaded on GEM portal along with necessary documents as per Annexure-IV)

FORMAT FOR TECHNICAL PROPOSAL

A technical proposal for Pre-audit work of GEDA.

1. Name of the Firm: _____

2. Registration number of Firm : _____

3. Date of establishment : _____

4. Registered address of Head office :

5. Details of Branch Offices :

Sr. No.	Address	Year of establishment of branch office

6. Professional Tax Registration No: _____

7. GST registration no : _____

8. Total receipt of Audit & Attestation work (as per Income & Expenditure A/c, Balance sheet attached(audited/provisional) & certified along with IT return)

Year	Fees of Audit & Attestation work
2021-22	
2022-23	
2023-24	

9. Details of CAs as proprietor, partners or Paid CAs.

Sr. No.	Name	Designation	Qualification	Age	Experience	Date of Joining

10. Details of other audit Staff. (Provide staff details except Articles)

Sr. No.	Name	Designation	Qualification	Age	Experience	Date of Joining

11. Experience of C.A. Firm : ___ Years (From the date of Registration of firm)

12. Experience of CA Firm for Government Audit : ___ Years

13. List of Major Government Audits (Last three years- 2019-20, 2020-21, 2021-22):

Sr. No.	Name of Office	Year of Audit	Type of Audit

14. EMD Bank Guarantees Details:

Bank Guarantee No. : _____ Issue Date : _____ Due date : _____

Bank Name: _____ Bank Branch: _____

Certificate

I/We undersigned hereby certify that all the information mentioned above is true and correct.

Date:

Sign:

Seal of Office/ Firm Proprietor/Partner

Name & Designation:

Designation:

Annexure - IV

List of Documents to be attached with the Technical Bid

- Copy of Bank Guarantee provided as EMD.
- Copy of Partnership Deed (in case of partnership firm).
- Copy of Firm card/letter from C.A. Institute mentioning Registration No. and details of Partners & Paid CA employees.
- Copy of professional tax and GST registration number
- Copies of Audited income and expenditure account clearly mentioning audit and attestation fees and Audited Balance Sheets for the last three years (F.Y 2021-22, 2022-23, 2023-24)
- Copies of Income Tax Returns for the last three years along with Acknowledgements (F.Y 2021-22, 2022-23, 2023-24)
- Copies of List of Government Audit work done during last three years along with the copies of work orders. (F.Y 2021-22, 2022-23, 2023-24)
- Copy of List of Auditee organizations of General Experience of last three years along with copies of appointment orders (F.Y 2021-22, 2022-23, 2023-24)
- Undertaking that CA Firm falls under category "II" or higher as per F.D. resolution No. JNV-10-2018-1143-A dated 16/09/2019 & 08/06/2020.
- Undertaking that the CA Firm has not been debarred or penalized for any of the Government assignments in last 5 years.
- Declaration that no FIR has been lodged against their firm or any partner of their firm or any of its employee in connection with professional work assigned by Government and non-Government organizations/entities. No legal action has been taken by any Government Authority/Government entity for negligence in carrying out audit or misconduct while in audit.
- Declaration that CA Firm has registered head office or branch office within the Gujarat. Same should be duly evidenced by the latest Firm card or any other document (before the date of advertisement of this bid) duly issued by the Institute of Chartered Accountants of India.
- Annexure-II duly stamped and signed. (each page)
- Annexure-III duly stamped and signed. (each page)
- PPT for Annexure - V
- All the documents shall be self-attested.

Annexure - V

Marking for Technical Evaluation (70% Weightage)

Sr. No.	Particulars	Marks
1	PPT Presentation by CA Topics : <ul style="list-style-type: none">• Documents submitted by CA Firm• Background• Types of Services Provided• Details of H.O. and Branch Offices• Details of CA Partners, CA Employees, Audit Staff• Private Pre-Audit / Internal Audits in last 3 years• Government Pre-Audit / Internal Audits in last 3 years (F.Y. 21-22, 22-23, 23-24)• Plan on how CA firm will execute GEDA's Audit as per Scope of work	100

Note: Qualifying marks are 60, those who score less than 60 marks will be disqualified and their financial bid will not be opened. Those CA Firm who have not submitted required documents as per ATC will be disqualified.