



Bid Number/बोली क्रमांक (बिड संख्या):
GEM/2024/B/5335473
Dated/दिनांक : 02-09-2024

Bid Document/ बिड दस्तावेज़

Bid Details/बिड विवरण	
Bid End Date/Time/बिड बंद होने की तारीख/समय	17-09-2024 16:00:00
Bid Opening Date/Time/बिड खुलने की तारीख/समय	17-09-2024 16:30:00
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	Tribal Development Department Gujarat
Organisation Name/संगठन का नाम	Development Support Agency Of Gujarat (d-sag)
Office Name/कार्यालय का नाम	Gandhinagar
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	4 Month(s) 3 Day(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	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?/	Yes
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	3 Days
Estimated Bid Value/अनुमानित बिड मूल्य	1500000
Evaluation Method/मूल्यांकन पद्धति	Total value wise evaluation
Financial Document Indicating Price Breakup Required/मूल्य दर्शाने वाला वित्तीय दस्तावेज ब्रेकअप आवश्यक है	Yes

EMD Detail/ईएमडी विवरण

Advisory Bank/एडवाइजरी बैंक	PUNJAB NATIONAL BANK
EMD Amount/ईएमडी राशि	45000

ePBG Detail/ईपीबीजी विवरण

Advisory Bank/एडवाइजरी बैंक	PUNJAB NATIONAL BANK
ePBG Percentage(%) / ईपीबीजी प्रतिशत (%)	5.00
Duration of ePBG required (Months) / ईपीबीजी की अपेक्षित अवधि (महीने).	10

(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 है। 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 :

Account Officer

Gandhinagar, Tribal Development Department Gujarat, Development Support Agency of Gujarat (D-SAG) , 3rd Floor, Birsa Munda Bhavan.

(Trivedi Jahanvi Jagdishchandra)

MII Compliance/एमआईआई अनुपालन

MII Compliance/एमआईआई अनुपालन	Yes
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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.

Additional Qualification/Data Required/अतिरिक्त योग्यता /आवश्यक डेटा

Number of Years of firm/company's existence as per ICAI certificate:The Firm should have been registered for a period of at least 5 years.

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 bidder should have executed at least fifteen contracts of providing Internal/PreAudit/Statutory/Special/External Audit services in Government organization & undertaking of State / Central level in the each of the last 3 years ending on 31.03.24

Number of full-time partners/experienced and qualified professionals in full time employment at senior level with experience in handling similar or relevant projects:At least one Qualified Chartered Accountant having minimum 10 years of experience in auditing of Government organization & undertaking of State / Central level

Number of partners/ qualified professionals in full time employment with DISA/CISA qualification:Any of partner of bidder's firm should possess certificate of certification courses on Non-Profit organization offered by ICAI

Number of XX fulltime CA's required and YY professional audit staff:The established CA firm must have minimum staff strength of 20 people on regular payroll

Price Breakup Format for the bidders to upload for providing break-up of overall project cost:[1725268941.pdf](https://www.mca.gov.in/links/1725268941.pdf)

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

Parameter Name	Max Marks	Cutoff Marks	Qualification Methodology Document
Experience of Firm	10	6	View File
Annual Average Income in last 3 years	10	6	View File
Strength of Competent Manpower & Article Clerk	10	6	View File
Experience of Auditing (Pre-audit, Internal audit, Statutory Audit /special/external audit in Government Organization or undertaking of Government organization in last three years.	10	6	View File
Experience of Audit assignment of NGO's/any institute/company engaged under government funded/aided project in last 3 year.	10	6	View File
Holding Certificate of Certification course on NPO (Not for Profit organization) Offered by ICAI	5	5	View File
Number of full-time fellow partners associated with the firm	5	3	View File
Qualification and experience of staff to be deployed by bidder firm for auditing. (Composition of CA firm)	20	12	View File
Understanding of Scope, deliverables, approach, Methodology and past success stories (to be evaluated on the basis of presentation)	20	10	View File

Total Minimum Qualifying Marks for Technical Score: 60

QCBS Weightage(Technical:Financial):70:30

Presentation Venue:DSAG, 3rd Floor, Birsa Munda Bhavan, Sector 10A, 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	Internal Audit

Specification	Values
Category of Work under Financial Audit	Audit of financial statements , Reliability of financial reporting , Internal control of financial , Compliance with contracts , Review system & processes
Type of Industries/Functions	Fixed assets, depreciation and amortisation , Payables , Receivables , Cash and Bank Balance
Frequency of Progress Report	after completion of assignment
MIS Reporting for Financial Audit support	Yes
Frequency of MIS reporting	After completion of assignment
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	Jahanvi Trivedi, Account Officer, DSAG	382010,D-SAG, 3rd Floor, Birsa Munda Bhavan, Sector 10A, Gandhinagar, Gujarat-382010	1	N/A

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

1. Generic

- The Seller shall not assign the Contract in whole or part without obtaining the prior written consent of buyer.
- The Seller shall not sub-contract the Contract in whole or part to any entity without obtaining the prior written consent of buyer.
- The Seller shall, notwithstanding the consent and assignment/sub-contract, remain jointly and severally liable and responsible to buyer together with the assignee/ sub-contractor, for and in respect of the due performance of the Contract and the Sellers obligations there under.

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. **Forms of EMD and PBG**

Bidders can also submit the EMD with Account Payee Demand Draft in favour of

DEVELOPMENT SUPPORT AGENCY OF GUJARAT ARTICLE 275 1 NON CAPITAL
payable at
GANDHINAGAR

Bidder has to upload scanned copy / proof of the DD along with bid and has to ensure delivery of hardcopy to the Buyer within 5 days of Bid End date / Bid Opening date.

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

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

5. **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.

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---

Request for Proposal (RFP)

FOR

**Selection of Chartered Accountant Firm for External
Audit of Vocational Training Centre-PPP Model**

Through Online GeM Portal

**Development Support Agency of Gujarat
Birsa Munda Bhavan, 3rd floor,
Sector-10
Gandhinagar - 382010,
Gujarat**

**Phone No. - 079-23252253
E-mail – ceo-dsag@gujarat.gov.in**

August, 2024

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INVITATION FOR BIDS (IFB)

Development Support Agency of Gujarat (D-SAG), an autonomous society promoted under the Tribal Development Department (TDD) of Government of Gujarat has been mandated to assist in implementation of the Chief Minister's Ten Point Program (Vanbandhu Kalyan Yojana) for development of ST areas. This is a major outcome-oriented initiative, which aims to focus at the individual family and the ITDP areas, launching of result-oriented initiatives, involvement of local people in planning and monitoring of various interventions launched for the benefit of ST families and forging strong convergence with other implementing departments of the Government.

Development Support Agency of Gujarat(D-SAG) is implementing different livelihood program in sector like Agriculture, Animal Husbandry and Skill Training being a **Project Implementation Agency** for promotion of skill development, entrepreneurship & innovation in the state. D-SAG is implementing Vocational Training Centre on PPP Mode. D-SAG has signed the Detailed Terms of Reference with the PPP Partners and unit cost has been fixed for the project. However, during the Covid-19 pandemic MoU CuM ToR for the Project was expired and further extension of Project has taken more than 3 to 4 years. However, during this Period PPP Partners has continued the training and has made claim for the expensed made for the training purpose. For the verification of this period training D-SAG wants to hire a Auditor firm which can audit the training related activities conducted by the PPP partners during as per Article – 3 of chapter III. For that purpose, bids are invited for the audit of the VTCs.

TERMS OF REFERENCE

ARTICLE-1: BRIEF OF PROJECT- Vocational Training for the Tribal Youths

D-SAG is a nodal agency to implement projects for up-liftmen of Scheduled Tribes of Gujarat. D-SAG is implementing several PPP projects in the areas like Skill, Agriculture, Education, Livestock development, Water conservation, etc. Their one such initiative is to provide employment to ST youth. While there are several agencies providing training, a need was felt to have private sector proposals for provision of training/ skill up-gradation of ST youth. This initiative has been launched as the Vocational Training & Employment Oriented Training Program.

With an objective of making the ST youth of Gujarat Employable and skilled, a highly innovative and optimistic project called Vocational Training Center came into existence on 21.06.2008 under Public Private Partnership scheme through PPP policy. The project and training activities in the said project were designed for providing advanced industry specific employment-oriented training with active support of surrounding industries.

On the same day on 21.06.2008 when PPP policy came into existence vide GR No. NSA/1008/763/G, a High-Powered Committee (HPC) was also constituted for according approval to the proposals for new VTCs, other policy level issues in existing VTCs etc. The HPC is chaired by the Hon'ble Chief Secretary of Gujarat and has Head of Departments of Finance, Labor & Employment and Tribal Development Departments as members. The HPC holds its regular and need based meetings at least twice and thrice in a financial year.

State Government has set up Eight state-of-the-arts Vocational Training Centers (VTC) with leading sectorial private sector partners in Public Private Partnership (PPP) mode under the Van Bandhu Kalayaan Yojana in Dahod, Bharuch, Valsad & Vadodara District. After completion of training guaranteed job placement is provided to the trainees. List of VTC is annexed herewith.

List of 7 PPP Model VTCs.

Sr. no.	Name of VTC	Location
1	All Gujarat Institute of Driving, Training & Technical Research,	Waghodiya, Vadodara
2	Atul Rural Development Fund,	Atak Pardi, Dharampur, Valsad
3	Gramin Vikas Trust, Dahod	Dahod

4	Muni Seva Ashram, Goraj, Vadodara	Muni Seva Ashram, Goraj, Vadodara
5	Shroff Foundation Trust, Kalali Vadodara	Paldi, Vadodara
6	Vagaldhara Vibhag Kelvani Mandal, Valsad	Vagaldhara, Valsad
7	Sewa Rural trust, Bharuch	Jhagadia , Bharuch

ARTICLE –2: ELIGIBILITY CRITERIA FOR BIDDERS

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

Sr. No.	Eligibility Criteria	Documentary Evidences to be attached
1	The Firm should be registered under CATEGORY-3 or above as per ranking given by ICAI (The Institute of Chartered Accountants of India).	Registration certificate for firm by Institute of Chartered Accountants of India and membership no. for partner from ICAI as on or after dated 01-01-2024 and copy of MEF (Multipurpose Empanelment Form) showing Category of CA Firm
2	The bidder must have average annual income from Audit & Attestation assignments more than Rs. 30 Lakhs in last three years ending on 31st March 2024. (i.e. for financial year 2021-22, 2022-23 & 2023-24).	Original Chartered Accountant certificate clearly indicating income of the bidder in last three years ending on 31st March 2024. (i.e. for financial year 2021-22, 2022-23 & 2023-24) as per the format given at Annexure-8 . The bidder shall also submit CA certified audited Balance sheet and Income statement duly signed by the CA and authorized signatory/ies of the bidders.
3	The Firm should have been registered for a period of at least 5 years.	Registration certificate for firm by Institute of Chartered Accountants of India.
4	The Bidder firm must have minimum 2 chartered accountant (FCA) as a partner/Full time Director in case of Company.	Registration certificate for firm by Institute of Chartered Accountants of India.

5	The bidder should have executed at least fifteen contracts of providing Internal / Pre-Audit/Statutory Audit/ Special/External Audit services in Government organization & undertaking of State / Central level in the each of the last three years ending on 31 st March 2024	Copy of work order/agreement and Experience certificate issued by clients. The bidder shall present the original work order/agreement and Experience certificate for verification by Authority if required.
6	The bidder/ partner/director of the firm/company should not have been black listed by Central/ State Government Department/ Public Sector Undertaking for any contract executed in past AND should not be undergoing disciplinary actions by ICAI or any court of law	Self-Declaration in the form of Affidavit on Rs.300 Non – Judicial Stamp paper stating that The CA Firm/ partner of the firm is not have been black listed by Central/ State Government Department/ Public Sector Undertaking for any contract executed in past AND is not undergoing disciplinary actions by ICAI or any court of law – As per Annexure 9
7	Registered Head office should be located in state of Gujarat or minimum 2 full time branch offices should be functional in state of Gujarat for minimum period of 3 years.	Registration certificate for firm by Institute of Chartered Accountants of India and address proof in the name of firm
8	Participating firm should be with a valid permanent account number (PAN) and GST Registration. (Copy to be submitted)	Copy of PAN and GST Registration certificate
9	The firm must be empaneled with CAG	Copy of such empanelment
10	The established CA firm must have minimum staff strength of 20 people on regular payroll	Self-declaration along with list of employees stating name, date of joining & designation
11	The bidder should have executed at least 3 assignments of audit of NGO's/any institute/company engaged under Government funded project during last 3 years i.e. 2021-22, 2022-23, 2023-24	Copy of work order/agreement and Experience letter issued by clients must be attached
12	Any of partner of bidder's firm should possess certificate of certification courses on Non-Profit organization offered by ICAI	Certificate issued by ICAI
13	Composition of CA firm: a) At least one Qualified Chartered Accountant having minimum 10 years of experience in auditing of Government organization & undertaking of State / Central level b) At least two Qualified Chartered Accountant having minimum 5 years of experience in auditing of Government organization & undertaking of State / Central level c) At least four Graduates in commerce or Inter CA having audit experience of 2 years in auditing of Government organization & undertaking of State / Central level	CV would be evaluated on individual basis. Along with appointment letter and payslip indicating payment made through bank only.

Note: - Authority reserves the right to verify the claims made by the Bidders and to carry out the

capability assessment of the Bidders and the final target allocation will be solely decided by the Authority and shall be final in this regard.

ARTICLE - 3: CHECKLIST OF DOCUMENTS COMPRISING THE BID

1.1 The bid submitted shall have the following documents:

1. Bid Security (EMD) and Bid Document Fee in the form prescribed in the Tender.
2. Bid duly signed & sealed (with official seal) in original on all pages with duly numbered.
3. Registration Details: -
In case bidder is a Company- Certified copy of Certificate of Incorporation for companies & Memorandum and Articles of Associations,

Or

In case of Proprietary Firm- Shop & Establishment certificate

Or

In case of Partnership Firm (Including LLP) - Certified copy of the Registerer partnership deed

Certified copies of documents submitted, as above, must be signed and carry the seal of the authorized signatory.

4. List of present Directors/ owners/ executive council members/ trustees/ Board members as applicable with Correspondence address, telephone number, Mobile no Fax number, email and related details of bidder.
5. A copy of GST Registration.
6. Legal status (Individual, Proprietary firm, Partnership firm, Limited Company or Corporation) of the company along with statutory details (PAN Number, Certificate of Incorporation, Memorandum of Article, Shop & Establishment and other required valid licenses).
7. General power of attorney/ Board of Directors resolution/ Deed of Authority contract and all correspondences/ documents thereof. Format for General Power of Attorney is given at **Annexure-2**.
8. Income Tax Returns for last three years along CA certified Balance sheet and Income statement duly signed by the statutory auditors and authorized signatory/ies of the Bidder for the (i.e. FY 2021-22, 2022-23, & 2023-24)
9. Clause by clause compliance statement for the whole Tender Document including all Annexures.
10. Documents required as per Eligibility Criteria Article 2 above duly signed by the authorized representatives of the bidder.
11. The bidder has to enclose details as per Annexures attached herewith.
12. Only valid certificates as on date of the tender start date will be considered. The bidders who have applied for accreditation or in process for the same will not be considered while technical evaluation.

Price Bid as per Annexure – 1 to be submitted on-line only. No deviations and/ or non-

compliance clauses shall be allowed in the Financial Bid.

ARTICLE – 4: BIDDING DOCUMENT

Bidder is expected to examine all instructions, forms, terms and specifications in bidding documents. Failure to furnish all information required by bidding documents or submitting a bid not substantially responsive to the bidding documents in every respect may result in the rejection of the Bid.

ARTICLE – 5: LANGUAGE OF BID

The bid prepared by the bidder, as well as all correspondence and documents relating to the bid exchanged by the bidder and authority shall be in English. Supporting documents and printed literature furnished by the bidder may be in another language (Except in Hindi & Gujarati) provided they are accompanied by an accurate translation of the relevant pages in English. For purposes of interpretation of the bid, the translation shall govern.

ARTICLE – 6: COST OF BIDDING

Bidder shall bear all costs associated with the preparation and submission of the bid and Authority will in no case be responsible for those costs, regardless of the conduct or outcome of the bidding process.

ARTICLE - 7: BID FORMS

- Wherever a specific form is prescribed in the tender document, the bidder shall use the form to provide relevant information. If the form does not provide space for any required information, space at the end of the form or additional sheets shall be used to convey the said information.
- For all other cases, the bidder shall design a form to hold the required information.
- Authority shall not be bound by any printed conditions or provisions in the bidder's bid forms.

ARTICLE - 8: FRAUDULENT & CORRUPT PRACTICE

- Fraudulent practice means a misrepresentation of facts in order to influence a procurement process or the execution of a Contract and includes collusive practice among bidders (prior to or after Bid submission) designed to establish bid prices at artificial on- competitive levels and to deprive the Authority of the benefits of free and open Competition.
- Authority will reject award immediately without giving prior notice if it determines that the bidder recommended for award has engaged in corrupt or fraudulent practices at any point of time d u r i n g execution of contract(s).

ARTICLE - 9: LACK OF INFORMATION TO BIDDER

Bidder shall be deemed to have carefully examined all contract documents / this bid document to his entire satisfaction. Any lack of information shall not in any way relieve the Bidder of his responsibility to fulfill his obligation under the Contract. Also, bidder is required to make his own estimates regarding all costs associated with the Project. Authority shall not entertain any disputes in this regard after the bids have been submitted. Authority retains the right to ask for any missing information during the evaluation process.

ARTICLE - 10: CONTRACT OBLIGATIONS

If after the award of the contract the bidder does not accept the work order or fails to furnish the Performance Guarantee within the time limit prescribed by the Authority, Authority reserves the right to cancel the Contract and apply all remedies available to him under the terms and conditions of this document.

ARTICLE - 11: BID PRICE

Total estimated value of contract is Rs. 15,00,000/-

11.1 The Price bid should indicate the prices in the format/ price schedule given at **Annexure – 1**.

Bidder shall categorically confirm strict compliance with the following stipulation in respect of their offer.

- a) Any effort by a Bidder or Bidder's agent/consultant or representative howsoever described to influence the Authority in any way concerning scrutiny/ consideration/evaluation/ comparison of the bid or decision concerning award of contract shall entail rejection of the bid.
- b) Bidder should indicate a single consolidated rate for Contract Period based on the payment terms specified in the Tender.
- c) Financial bid should be submitted online separately in the format as per annexure-01, If any bidder will submit the financial format in physical form, then proposal of that bidder will be outright rejected by the authority.
- d) All duties and taxes shall be borne by the bidder.

11.2 D-SAG reserves right to seek clarification/ justification from the Bidder on the bid price or technical bid in case D-SAG deems it necessary. Based on the justification provided by the Bidder, if D-SAG feels that the price is unrealistic/ unfeasible in order to execute a project of this nature or the technical clarification on technical bid does not fulfill the Criteria. D-SAG reserves the right to reject the said bid. The Bidders shall be governed by the decision of D-SAG.

ARTICLE - 12: BID CURRENCY

For the services required in the Tender, the prices shall be quoted in Indian Rupees. Payment for such services as shall be made in Indian Rupees only.

ARTICLE - 13: BID SECURITY/ EARNEST MONEY DEPOSIT (EMD)

13.1 The bidder shall furnish, as part of the Bid, EMD of Rs. 45,000/- by DD of nationalized schedule bank drawn in favor of “DEVELOPMENT SUPPORT AGENCY OF GUJARAT ARTICLE 275(1) NON-CAPITAL” payable at Gandhinagar. Only after the confirmation of valid bid security, the Technical Bid will be opened.

13.2 No interest shall be paid on bid security.

13.3 Bid Security of Bidders not short-listed will be refunded within 30 days from the date of declaration of Short-listed Bidders. If the Bidder is short-listed, then the security will be refunded within 30 days from the date of signing of the Agreement.

13.4 The successful bidder's Bid security will be discharged upon the Bidder signing the contract/ Agreement, and furnishing the Performance Guarantee.

13.5 The Bid security may be forfeited either in full or in part, at the discretion of Authority, on account of one or more of the following reasons:

13.5.1 Bidder withdraws its Bid during the period of Bid validity as stated in Article 14 below.

13.5.2 Bidder does not respond to requests for clarification of their Bid.

13.5.3 Bidder fails to co-operate in the Bid evaluation process, and

13.5.4 In case of a successful Bidder, the said Bidder fails:

13.5.4.1 to sign the Agreement in time; or

13.5.4.2 to furnish Performance Guarantee

ARTICLE - 14: PERIOD OF VALIDITY OF BIDS

14.1 Bids shall remain valid for 180 days after the date of Bid opening prescribed by Authority.

A Bid valid for a shorter period shall be rejected as non-responsive.

14.2 In exceptional circumstances, the Authority may solicit Bidder's consent to an extension of the period of validity. The request and the responses thereto shall be made in writing. The Bid security shall also be suitably extended. A Bidder granting the request is not required nor permitted to modify the Bid.

ARTICLE - 15: FORMAT AND SIGNING OF BID

- 15.1 The original and copy of the bid shall be typed or written in indelible ink and shall be signed by the Bidder or a person duly authorized to bind the Bidder to the Contract. All pages of the bid shall be initialed by the person or persons signing the bid.
- 15.2 The complete bid shall be without alteration or erasures, except those to accord with instruction issued by the Authority or as necessary to correct errors made by the Bidder, in which case such corrections shall be initiated by the person or persons signing the bid.

ARTICLE - 16: LATE BID / CONDITIONAL BID

- 16.1 Any bid received by the Authority after the bid due date/ time prescribed in the Tender Document shall be rejected.
- 16.2 Any bid indicating conditions beyond those indicated in this Tender Document i.e. conditional bid shall be rejected.

ARTICLE 17: MODIFICATION AND WITHDRAWAL OF BID

- 17.1 The Bidder may modify or withdraw its Bid after the Bid's submission, provided that written notice of the modification included substitution or withdrawal of the bids, is received by the Authority prior to the deadline prescribed for submission of bids. No Bid may be modified subsequent to the deadline for submission of bids.
- 17.2 The Bidder's modification or withdrawal notice shall be prepared, sealed, marked and dispatched in a manner similar to the original Bid.
- 17.3 No Bid may be withdrawn in the interval between the deadline for submission of bids and the expiration of the period of Bid validity specified by the Bidder on the bid letter form. Withdrawal of a Bid during this interval may result in the Bidder's forfeiture of its Bid security.

ARTICLE – 18: CONTACTING THE AUTHORITY

- 18.1 Bidder shall not approach the Authority officers outside of office hours and/ or outside the Authority premises, from the time of the Bid opening to the time the Contract is

Awarded.

18.2 Any effort by a Bidder to influence the Authority officers in the decisions on Bid evaluation bid comparison or contract award may result in rejection of the Bidder's offer. If the Bidder wishes to bring additional information to the notice of the Authority, it should do so in writing.

ARTICLE – 19: BID EVALUATION

The bidder shall bid for the said work mentioned in this document. Authority is not bound in any manner to select any of the bidder' submitting proposals or to select the bidder offering lower quote.

The bidder fulfilling the pre-qualification criteria and technical eligibility criteria mentioned in this document shall be shortlisted for financial bid opening.

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. Minimum criteria for eligibility of technical bid is 60 marks out of 100 marks.

Parameters for Technical Evaluation:

Sr. No.	Criteria	Marking Scheme	Max Marks	Documentary Evidence
1	Experience of Firm	≥5 Year = 5 Marks 1 Additional Marks for each year (Max.10)	10	Firm Constitution Certificate issued by ICAI duly stamped and signed (self-certified)
2	Annual Average Income in last 3 years	>30 Lakh = 5 1 Additional Marks for each 5 lakh increases in annual average income (Max.10)	10	Last 3 years Audited Balance Sheet and Profit and Loss Account & Turnover Certificate duly certified by Auditor
3	Strength of Competent Manpower & Article Clerk	≥20 Employees = 5 1 Additional Marks for each 2 Employee increases over and above (Max 10)	10	For Manpower self-declaration along with list of employees stating name, date of joining and designation
4	Experience of Auditing (Pre-audit, Internal audit, Statutory Audit /special/external audit in Government Organization or	≥15 Assignments in last 3 years= 5 1 Additional Marks for every assignment over and above 15 (Max.10)	10	Copy of work order/agreement and Experience certificate issued by clients. The bidder

	undertaking of Government organization in last three years.	(Note: one work order = 1 Assignment)		shall present the original work order/agreement and Experience certificate for verification by Authority if required.
5	Experience of Audit assignment of NGO's/any institute/company engaged under government funded/aided project in last 3 year.	<p>≥3 Assignments = 5</p> <p>1 Additional Mark for every assignment over and above 3 (Max 10)</p> <p>(Note: one work order = 1 Assignment)</p>	10	Copy of work order/agreement and Experience certificate issued by clients. The bidder shall present the original work order/agreement and Experience certificate for verification by Authority if required.
6	Holding Certificate of Certification course on NPO (Not for Profit organization) Offered by ICAI	-	5	Experience certificate to be submitted
7	Number of full-time fellow partners associated with the firm	<p>≥2 FCA = 1</p> <p>1 Additional Mark for every FCA over and above 2 (Max 5)</p>	5	Membership certificate of ICAI to be submitted
8	Qualification and experience of staff to be deployed by bidder firm for auditing. (Composition of CA firm)	<p>a) ≥1 Qualified Chartered Accountant having minimum 10 years of experience in auditing of Government organization & undertaking of State / Central level = 2 marks (1 additional mark for each increase of Qualified Chartered Accountant having minimum 10 years of experience in auditing of Government organization & undertaking of State / Central level)(Max 5 marks)</p> <p>b) ≥2 Qualified Chartered Accountant having minimum 5 years of experience in auditing of Government organization & undertaking of State / Central level = 2 marks (1 additional mark for each increase of Qualified Chartered Accountant having</p>	20	CV would be evaluated along with pay slip and appointment order etc. (supporting Documents to be submitted)

		<p>minimum 5 years of experience in auditing of Government organization & undertaking of State / Central level)(Max 5 marks)</p> <p>c) ≥ 4 Graduates in commerce or Inter CA having audit experience of 2 years in auditing of Government organization & undertaking of State / Central level = 5 marks (1 additional mark for each increase of Graduates in commerce or Inter CA having audit experience of 2 years in auditing of Government organization & undertaking of State / Central level)(Max 10 marks)</p>		
9	Understanding of Scope, deliverables, approach, Methodology and past success stories (to be evaluated on the basis of presentation)	Presentation showing understanding of scope, deliverables, approach, methodology and past success stories, how CA firm will execute Audit work in minimum time frame as per scope of audit.	20	PPT to be made and presented to the evaluation committee.
Total Marks			100	

Note for above:

- i. For Sr. no. 1 to 8, Minimum cut off mark is 60% of respective maximum mark in each criteria. A bid shall have to meet the Minimum Qualifying Marks of 50 (fifty) out of 80(eighty) of Sr. no. 1 to 8 for qualification of presentation purpose (Sr. no. 9). The presentation shall be done by the bidder himself or authorised person of bidder on date and time determined by bid evaluation committee after technical evaluation of documents submitted by the bidder.
- ii. After PPT evaluation, A bid shall have to meet the Minimum Qualifying Marks of **60 (sixty)** marks in ‘Quality’ Criteria. Bids not meeting the minimum qualifying marks in ‘Quality’ Criteria shall be rejected. The Bids meeting the minimum qualifying marks shall be called ‘Qualified Bids’ and shall be eligible for financial evaluation of the bid.
- iii. ‘Qualified Bids’ (meeting the minimum Qualifying Marks of in Quality Criteria) and conforming to the technical specifications, terms and conditions stipulated in the bidding document and considered to be responsive after subjecting to Bid Evaluation Criteria shall be considered for further evaluation as per the Evaluation Criteria given below:

a. Price Bids shall be evaluated taking into account the Price quoted for all services including applicable GST (CGST & SGST / UTGST or IGST).

iv. To ascertain the Inter-se-ranking of the bids, the Quality & Cost Based Selection (QCBS) methodology as mentioned below shall be adopted:

An Evaluated Bid Score (B) will be calculated for each bid, which meets the minimum **Qualifying marks of 60 (Sixty)** in 'Quality' Evaluation Criteria, using the following formula in order to have a comprehensive assessment of the Bid price and the Quality of each bid:

$$B = (Clow/C) \times 100 \times X + (T/Thigh) \times 100 \times Y$$

were,

C = Evaluated Bid Price of the bidder

Clow = The lowest of the evaluated bid prices among the responsive bids

T = The total marks obtained by the bidder against "Quality" criteria

Thigh = The highest mark scored against "Quality" criteria among all responsive bids

X = 0.3 (The weightage for 'Quoted price' is 30 %)

Y = 0.7 (The weightage for 'Quality' is 70 %)

Note:

- a. The Evaluated Bid Score (B) shall be considered up to two decimal places.
- b. Contract shall be awarded to the bidder with the highest Evaluated Bid Score (B).
- c. In the event of two or more bids having the same highest Evaluated Bid Score (B), the bid scoring the highest marks against 'Quality' criteria will be recommended for award of contract. Even if there is a tie, 'draw of lots' will be resorted to arrive at the recommended bidder.
- d. To ascertain the inter-se-ranking, the comparison of the responsive bids will be made subject to loading for any deviation.
- v. The above evaluation shall be done by an Evaluation Committee decided by the DSAG. The committee shall determine the approach and methodologies for the issues, which may arise during the above, referred evaluation exercise and have not been addressed in this Tender Document. The decision of the committee shall be final and binding on all the Bidders.

ARTICLE 20 -: AUTHORITY'S RIGHT TO VARY SCOPE AT TIME OF AWARD

If any change in Scope of the Contract causes an increase or decrease in the cost of, or the time required for, the Bidder performance of any part of the work under the Contract, an equitable adjustment shall be made in the Contract Price or schedule of implementation, or both, and the Contract, shall, accordingly be amended. Any claims by the Bidder for adjustment under this Para must be asserted within ten (10) days from the date of the Bidder receipt of the Authority changed

order.

ARTICLE - 21: AUTHORITY'S RIGHT TO ACCEPT AND TO REJECT ANY/ ALLBIDS

Authority reserves the right to reject any Bid and to annul the bidding process and reject all bids at any time prior to award of Contract without thereby incurring any liability to the affected Bidder(s) or any obligation to inform the affected Bidder(s) of the grounds for such decision.

ARTICLE - 22: NOTIFICATION OF AWARD & SIGNING OF CONTRACT

22.1 Prior to expiry of the period of Bid validity, the Authority will notify the successful Bidder in writing that its Bid has been accepted and send the successful Bidder the Contract Form.

22.2 Within 10 days of receipt of the Contract Form, the successful Bidder shall sign and date the contract and return it to the Authority. If the successful Bidder thus selected fails to sign the contract as stipulated, the Authority reserves the right to offer the contract to the next lowest Bidder.

ARTICLE - 23: PERFORMANCE GUARANTEE

23.1 The contract performance guarantee has to be submitted within TEN days of receipt of contract/ agreement/ work order. The performance guarantee shall be **5%** of the Total Accepted Tender Value. The performance guarantee can be in the form of bank guarantee, which shall be valid for duration of 180 days beyond the expiry of contract period.

23.2 If the successful Bidder fails to remit the performance guarantee within the time stated for the submission of the same by the Authority, the Bid Security remitted by him will be forfeited by the Authority and his bid will be held void.

23.3 Upon the successful Bidder's furnishing of performance guarantee and signing of contractual documents, the Authority will promptly notify all short-listed Bidders and will refund their Bid Security.

23.4 Format for Performance Guarantee is given at **Annexure-3**.

23.5 The Performance Guarantee of the successful Bidder shall be refunded within two months from the expiry of the contract period and on satisfaction of the Authority for execution of the work/ settlement of disputes, if any.

ARTICLE - 24: PAYMENT TERMS: -

STAGE(S)	FEE PAYABLE
Advance Payment	20 % of the total fees
On submission of Draft report	30% of the total fees.
On Submission of Final Audit Report	50% of the total fees.

ARTICLE - 25: PENALTY

Authority will levy penalty in case the Bidder fails to provide the services specified by the Authority in the scope of work of this tender document. Amount of penalty shall be determined as per special terms and conditions specified by Gem portal. (refer service level agreement of Gem)

ARTICLE -26: PATENT RIGHTS

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

ARTICLE -27: AUTHORITY’S RIGHT TO AWARD CONTRACT TO ONE OR MORE BIDDERS

Authority reserves the right to award the Contract to one or more Bidder’s and split the order among different Bidder’s

ARTICLE -28 : DURATION OF ASSIGNMENTS

Contract duration is 4 months after awarding contract i.e. after issuing work order

ARTICLE -29: FALSE INFORMATION

A false information clause in an agreement may state that any false or misleading information provided by a party to the agreement will result in certain consequences:

- **Agreement termination**

The agreement shall be terminated if a party provides false or misleading information.

- **Damages**

The authority shall be able to seek damages if a false statement affects any decision related to the contract.

CHAPTER –III SPECIAL TERMS & CONDITIONS OF CONTRACT

Vocational Training Centers (VTCs) on PPP Mode under Vanbandhu Kalyan Yojana

Development Support agency of Gujarat is implementing Vocational Training Centers scheme in PPP Mode through leading private partners in the State. Under the scheme tribal youths are provided employment oriented skill training. After completion of training guaranteed placement is given by the PPP Partners.

Details of the scheme

Under the scheme CAPEX is shared on 75%(government share) & 25% (Partner share) Sharing pattern while recurring expenditure is provided 100% for ST youths to VTCs. Under the scheme all the training is residential with loading & boarding facility. As on date 8 PPP Model VTCs are operational in the state and annual capacity of this center is 7000 to 8000 tribal youths.

ARTICLE – 1: INTRODUCTION

To Monitor the work and quality of training provided by VTC, and to monitor the effective use of government fund given to VTC, it is necessary to verify the records and accounts maintained at VTC level and for that D-SAG desires to hire an auditor firm who can visit the VTCs and cross checks the details and training of the VTCs along with accounting aspects. The said tender is inviting the auditor firms.

ARTICLE-2: SERVICES TO BE PROVIDED: -

The Auditor firm mainly have to verify the expenditure incurred by the VTCs along with the terms and conditions as entered between D-SAG and VTCs. The Auditor firm also needs to verify the aspects related to training imparted to students and related terms and conditions of agreement. All the necessary documents related to training needs to be verified by the Auditor firm.

The illustrative detailed scope of services is as under.

- 1) Auditor firm shall have to check the entire records related to training.
- 2) Auditor firm shall have to verify the bills and vouchers maintained by VTCs
- 3) Auditor firm shall have to verify all the registers used for the training purpose.
- 4) Auditor Firm has to physically visit the institute and has to deploy the qualified manpower with education background related to the audit as per article 4 of this chapter.
- 5) The auditor firm shall have to verify the ToR (Term of reference) entered with each VTCs.
- 6) The auditor firm shall have to verify the recurring cost incurred by VTCs.
- 7) To verify whether Pro-rata reduction in recurring cost has been done in case of shortfall of ST trainees.
- 8) To verify Out of all trained candidates, VTC's shall have to place at least minimum of candidates determined in ToR. Failing which, appropriate penalties will be charged as per

the conditions mentioned in the Outcome Guarantee Framework of D-SAG and change in the same from time to time shall be applicable.

- 9) To verify whether VTC has constituted a placement committee cell at the VTC level that ensure the placement percentage of the trainees. The committee shall ensure the campus placement of the trainees at the VTC only.
- 10) To verify that the placement committee thus formed shall look after following things
 - a. Placement of candidates through organizing campus placement;
 - b. Self-employment of candidates - In case, any trained candidate is willing to start his own enterprise then this committee shall arrange for setting up of enterprise, bank linkages for sanctioning of loan for purchase of machineries, purchase of equipment and working capital requirements and effective market linkages for sale of goods / services;
 - c. The committee shall ensure at least one year of hand holding for the placed candidates.
- 11) **To verify VTC had maintained records as per the accounting standards laid down by the Institute of Chartered Accountants of India and will ensure that procurement procedures and other office procedures will be well laid down. A separate balance sheet and Profit and Loss account shall be prepared for this project. It will keep stock register, fixed asset register for the items purchased newly and will also keep a dead stock register.**
- 12) To verify the accounts of VTC was audited by a qualified Chartered Accountant and the report was furnished to D-SAG / TDD as prescribed in the Fund Release Framework;
- 13) To verify VTC submitted audited grant utilization certificate at the end of every financial year.
- 14) To verify that funds were utilized for the purposes for which they were provided.
- 15) To verify necessary infrastructure has been created and provided during entire project duration.
- 16) To verify fixed assets created from government fund under PPP model policy is maintained and used properly. Value of such fixed assets is ascertained applying proper accounting procedure. Bidder firm has to incorporate the valuation of such fixed assets as per accounting standards issued by ICAI in his audit report.
- 17) To verify the application of interest earned from the grant received from D-SAG and comment for the same in audit report.

Note: Above scope of work is just on illustrative basis. CA firm has to verify all records relevant for effective implementation of above government scheme. CA firm should ensure that funds provided by DSAG has been utilized in effective and efficient manner in entire project duration.

ARTICLE –3: LOCATION & PERRIOD OF AUDIT

List of 7 PPP Model VTCs.

Sr. no.	Name of VTC	Location	Audit Period
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1	All Gujarat Institute of Driving, Training & Technical Research,	Waghodiya, Vadodara	18/11/2019 to 30/06/2023
2	Atul Rural Development Fund,	Atak Pardi, Dharampur, Valsad	28-12-2019 to 31-07-2023
3	Gramin Vikas Trust, Dahod	Dahod	01-12-2020 To 30-09-2023
4	Muni Seva Ashram, Goraj, Vadodara	Muni Sewa Ashram, Goraj, Vadodara	10-01-2021 to 31-08-2023
5	Shroff Foundation Trust, Kalali Vadodara	Paldi, Vadodara	26-11-2019 to 26-11-2022
6	Vagaldhara Vibhag Kelvani Mandal, Valsad	Vagaldhara, Valsad	15-03-2021 to 31-07-2023
7	Sewa Rural trust , Bharuch	Jhagadia , Bharuch	01-04-2019 to 31-08-2023

ARTICLE –4: REPORTING:

1) Draft Report: -

The draft report will be discussed with the management of D-SAG before submitting the final audit report.

2) Final Report: -

The Final audit report shall include the following:

- i) Executive Summary highlighting key audit observations.
- ii) Detailed comments and observations on the financial management records, system and controls that were examined during the course of external audit.
- iii) Procurement findings, areas of weakness, systemic or compliance issues with recommendation for mitigating.
- iv) Compliance with the provision of legal agreements
- v) Deficiencies and areas of weakness in Financial Management system and control environment with recommendation for improvement
- vi) Matters that may have significant impact on the implementation of the project;

The auditor will present to all the VTC Heads the findings of the report at their respective levels and will present the consolidated audit report to the CEO, D-SAG

3) Management Letter

In addition to the audit report, the auditor will also prepare and submit a Management letter which will elaborate the findings of the audit and contain recommendations for improvements in internal control and other matters coming to attention of the auditor during the audit examination.

ARTICLE 5 TEAM COMPOSITION

Teams comprising the following minimum key professional is as given below:-

Sr. No.	Key Professionals	No. of Experts	Experience	Description of Services to be provided
1	Project Leader (CV would be evaluated)	One	At least one Qualified Chartered Accountant having minimum 10 years of experience in auditing of Government organization & undertaking of State / Central level	i) Overall Planning and Coordination ii) Discussing audit findings with Government officials and issue of audit report. iii) Minimum 3 visits in each VTC Should be done (Details of Schedules of visit should be submitted to D-SAG in advance)
2	Audit Task Leader (CV would be evaluated)	Two	At least two Qualified Chartered Accountant having minimum 5 years of experience in auditing of Government organization & undertaking of State / Central level	i) Review of guidelines and manuals of the project. ii) Prepare the draft audit report at each accounting center. iii) Minimum 10 visits in each VTC should be done (Details of schedules of visit should be submitted to D-SAG in advance)
3	Senior Audit Asst.	Minimum Four	At least two Graduates in commerce or Inter CA having audit experience of 2 years in auditing of Government organization & undertaking of State / Central level and well versed with vernacular language.	Audit and verification of books of accounts, records and transactions at each VTC as per scope of work of bid
4	Junior Audit Asst.	Minimum Four	Graduate/ Articles and well versed with vernacular language.	Voucher Verification, asset verification

ARTICLE -6: BIDDER'S OBLIGATION

- a) The Bidder shall appoint at least 1 authorized person as “**Coordinator**” to co-ordinate with

the Authority in all matters related to contract for the successful implementation and operation of the project and to be responsible.

- b) The Bidder shall provide all assistance to the Authority representative/s as they may reasonably require for the performance of their duties and services.
- c) The Bidder shall provide reports to the authority on a regular basis during the Implementation Period and the Contract Period as per the “Monitoring Framework” of authority.
- d) The Bidder shall appoint, supervise, monitor and control the activities of their entire team under their respective agreements as may be necessary.
- e) The Bidder shall be responsible for all statutory obligations/ liabilities like Salary, ESI, PF, Personnel Insurance, etc. The Bidder shall abide by all rules & regulation from time to time such as Minimum Wages Act, Labor Laws etc. for the manpower employed by it.
- f) The Bidder shall indemnify Authority against all the losses, injuries and any kind of damage arrived due to its activities.
- g) The Bidder should comply with all rules and regulations applicable for the fulfillment of the Proposed services.
- h) The Bidder shall intimate the Authority about blacklisting of their firm by any Central/State government body during the contract period due to any reason.

ARTICLE - 7: AUTHORITY'S OBLIGATIONS

- a) Grant in a timely manner all such approvals, permissions and authorizations which the Bidder may require or is obliged to seek from in connection with implementation of the project and the performance of the Bidder obligations.
- b) Authority shall release the funds in a timely manner, after satisfying itself of all the project-related, statutory and accounting aspects, so as to enable the Bidder to satisfactorily perform its obligations.
- c) The Authority shall appoint, an authorized person as ‘**Coordinator – Authority**’ to coordinate with the Bidder in all matters related to Authority for the successful implementation of the project and to be responsible for all necessary exchange of information required.

ARTICLE -8: LIQUIDATED DAMAGES

In the event of failure of the Bidder to secure Acceptance by Authority, before the commencement date as prescribed by the Authority, the Authority reserves the option to recover from the Bidder as liquidated damages and not by way of penalty, 10% of the Total Accepted Tender Value of the Service to be rendered for the period after the said commencement date, until acceptance without prejudice to other remedies under the contract.

ARTICLE - 9: TERMINATION OF THE CONTRACT

7.1 At any time during the Contract Period, Authority has the right to cancel the Contract

aftergiving a notice of one month, if the Bidder commits breach of any or all conditions of the contract and fails to remedy the breach within the time frame by the Authority. Breach of Contract includes, but not limited to, the following:

- a. The Bidder stops work and such stoppage has not been authorized by the Authority.
- b. The Bidder may become bankrupt or goes into liquidation other than for project or amalgamation.
- c. Authority gives notice to correct a particular defect/ irregularity and the Bidder fails to correct such defects/ irregularity within a reasonable period of time determined by the Authority.
- d. The Bidder is found to act in selfish interest and not in interest of the beneficiaries.
- e. Serious misconduct/ accident on part of the Bidder.
- f. Failure of Bidder in intimating the authority of its blacklisting by any central/state government body, the authority reserves the right to terminate the contract.
- g. Authority determines that bidder has engaged in fraud and corruption in executing the contracts at any point of time.

7.2 If the contract is terminated by the Authority unilaterally, the Authority will pay to the Bidder remaining amount, if any, for the payment for service charges for the period for which the service has been rendered and all other claims through mutually agreeable settlement.

7.3 The authority reserves the right to terminate the contract from their side after giving one-month notice period without assigning any reasons at its discretion.

ARTICLE - 10: “NO CLAIM” CERTIFICATE

The Bidder shall not be entitled to make any claim, whatsoever, against the Authority, under or by virtue of or arising out of this Contract, nor shall the Authority entertain or consider any such claim, if made by the Bidder and the Bidder shall have signed a “No Claim” Certificate in favor of the Authority in such forms as shall be required by him after the works are finally accepted.

ARTICLE - 11: SUSPENSION

Authority may, by a written notice of suspension to the Bidder, suspend the Contract if the Bidder fails to perform any of its obligations under this Contract (including the carrying out of the services) provided that such notice of suspension:

- 1) Shall specify the nature of the failure and
- 2) Shall request the Bidder to make good such failure within a specified period from the date of receipt of such notice of suspension by the Bidder.

ARTICLE -12: OWNERSHIP OF DATABASE AND ASSET

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

ARTICLE - 13: DETAILS TO BE KEPT CONFIDENTIAL

The Bidder shall keep the details of the contract, records of offices, reports and any type of information as private and confidential. Also, any type of data, information, documents will not be allowed to bring outside of the office premises. The Bidder shall treat the details of the contract as private and confidential, save in so far as may be necessary for the purposes thereof, and shall not publish or disclose the same or any particulars thereof in any trade or technical paper or elsewhere without the previous consent in writing of the Authority. If any dispute arises as to the necessity of any publication or disclosure for the purpose of the Contract the same shall be referred to the Authority whose decision shall be final.

The Bidder or his representative should neither disclose the data of project nor sell the data or use it for commercial exploitation or research work without the written permission of the Authority.

In this case contract will be terminate on immediate basis and necessary legal action will be taken by the authority on the firm.

ARTICLE - 14: TRANSFER OF RIGHTS

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

ARTICLE – 15: DELIVERY SCHEDULE

The bidder has to submit work plan immediately after accepting contract, indicating how CA firm will execute the approved work plan in a minimum time frame in efficient manner. DSAG will review the work plan and suggest modification if any, in the work plan. After getting approval of above mentioned work plan, the bidder has to strictly follow the time limit specified in work plan. If there is any deviation in implementation of work plan, then DSAG has right to levy penalty as per terms and conditions governed by GeM.

CHAPTER –V

ANNEXURES

Annexure No.	Particulars
1	Price Bid Format
2	Performa of General Power of Attorney
3	Format for Performance Guarantee
4	Profile of the Bidder
5	Staff strength on regular payroll
6	Information about Partners
7	Checklist of Documents to be submitted by the Bidder
8	Chartered Accountant Certificate
9	Format of affidavit for blacklisting
10	Brief of relevant experience

**ANNEXURE-1
FINANCIAL BID FORMAT**

To

Chief Executive officer,
Development Support Agency of Gujarat
Birsa Munda Bhavan.
3rd Floor, Sector-10
Gandhinagar 382010, Gujarat
Dear Sir,

I/We hereby bid for **Selection of Auditors Firm for External Audit of Vocational Training Center-PPP model** as per the Terms of Reference given in this Tender Document of the Authority, within the time specified and in accordance with the Special Terms and Conditions as well as General Terms and Conditions. **(The price bid is to be filled in the given format online only.)**

Sr. No.	Particulars	Lumpsum Audit Service Fee in Figures (INR) (inclusive of GST)	Lumpsum Audit Service Fee in Words
1.	Audit Service for External Audit of Vocational Training Center-PPP model Project as scope of work and other terms mentioned in this document and corrigendum if any.		

Note: -

- 1) The authority will not reimburse any kind of expenses in relation to travelling or boarding/lodging or TA/DA etc. so rate may be quoted accordingly.
- 2) GST will be applicable as per government norms.
- 3) Percentage of funds involved shall not be a basis of quoting the audit fee.
- 4) In case of discrepancy in numeric & words, the amount mentioned in words will be treated as valid.
- 5) All duties and taxes shall be borne by the bidder.

Signature of the Bidder with Seal

ANNEXURE – 2

**PROFORMA OF GENERAL POWER OF ATTORNEY
(To be signed and executed on non- judicial Stamp Paper of Rs. 300/-)**

GENERAL POWER OF ATTORNEY

Be it known all to whom it concerns that:

1. Sri/ Smt _____ S/O _____
Residing at _____

I/ We all the Partners/ Directors/ Board members/ trustees/ Executive council members/ Leaders of M/S _____ having its registered office at _____ hereby appoint Sri _____ S/O _____ residing at _____ as my/our attorney to act my/our name and on behalf and sign and execute all Documents/ Agreements binding the firm for all contractual obligations (including reference of cases to arbitrators) arising out of contracts to be entered into by the company/ Corporation/ society/ trust/ firm with the Office of Development Support Agency of Gujarat, Gandhinagar 382010 in connection with its tender No. _____ dated _____ For _____ due for opening on _____.

In short, he is fully authorized to do all, each and everything requisite for the above purpose Concerning M/s _____ and I/We hereby agree to Confirm and ratify his all and every act of this or any documents executed by my/ our said Attorney within the scope of the authority hereby conferred on him including references of cases to arbitration and the same shall be binding on me/ us and my/ our company/ Corporation/ society/ trust/ firm as if the same were executed by me/ us individually or jointly.

Witness (With address)

Signature of all the Partners/ Directors/Board

All Members Executives/ Trustees/ Councilmembers

- 1)
- 2)

Signature: _____

Signature: _____

Signature: _____

Signature: _____

ANNEXURE - 3
FORMAT FOR PERFORMANCE GUARANTEE
(On Non-Judicial Stamp Paper Rs.100)

To be stamped according to Stamp Act and to
Be in the name of the executing Bank

To:
The Chief Executive officer,
Development Support Agency of
Gujarat
3rd Floor, Birsa Munda Bhavan
Sector-10
Gandhinagar-382 010,
Gujarat

In consideration of the Development Support Agency of Gujarat, GANDHINAGAR having its registered office at Gandhinagar (hereinafter called the “D-SAG” which expression shall unless repugnant to the subject or context include its administrators successors and assigns) having agreed under the terms and conditions of the Award Letter bearing No _____ dated _____ issued by the Development Support Agency of Gujarat, **3rd Floor, Birsa Munda Bhavan, Sector-10, Gandhinagar** – 382 010, Gujarat, which has been unequivocally accepted by the Vendor (refer NOTE below) work of Selection of Experienced Vocational Training Partners for Schedule Tribe Candidates of Gujarat State (hereinafter called the said Contract) to accept a Deed of Guarantee as herein provided for ₹ _____ (Rupees only) from a Nationalized Bank, in lieu of the EMD, to be made by the Vendor or in lieu of the deduction to be made from the Vendor’s bill, for the due fulfilment by the said Vendor of the terms and conditions contained in the same Contract. We _____ the _____ (hereinafter referred to be “the said Bank” and having our registered office at _____ do hereby undertake and agree to indemnify and keep indemnified to the Authority from time to time to the extent of _____ (Rupees _____ only) against any loss or damage, costs charges and expenses misused to or suffered by or that may be caused to or suffered by the Authority by reason of any breach or breaches by the Vendor and to unconditionally pay the amount claimed by the Authority on demand and without demand to the

Extent aforesaid. We, _____ Bank, further agree that the Authority shall be the sole judge of and as to whether the said Vendor has committed any breach or breaches of any of the terms and conditions of the said Contract and the extent of loss, damage, costs, charges and expenses caused to or suffered by or that may be caused to or suffered by the Authority on account thereof and the decision of the Authority that the said Vendor has committed such breach or breaches and as to the amount or amounts of loss, damage, costs charges and expenses caused to or suffered by or that may be caused to or suffered by the Authority from time to time shall be final and binding on us.

- We, the said Bank, further agree that the Guarantee herein contained shall remain in full force and effect during the period that would be taken for the performance of the said contract and till all the dues of the Authority under the said Contract or by virtue of any of the terms and conditions governing the said Contract have been fully paid and its claims satisfied or discharged and till the owner certifies that the terms and conditions of the said Contract have been fully and properly carried out by the Vendor and accordingly discharges this Guarantee subject, however, that the Authority shall have no claim under the Guarantee after 366 (Three Hundred Sixty Six Only) days from the date of expiry of the contract period.
 - The Authority shall have the fullest liberty without affecting in any way the liability of the Bank under this Guarantee or indemnity, from time to time to vary any of the terms and conditions of the said contract or to extend time of performance by the said Vendor or to postpone for any time and from time to time any of the powers exercisable by it against the said Vendor and either to enforce or forbear from enforcing any of the terms and conditions governing the said contract or securities available to Authority and the said Bank shall not be released from its liability under these presents by any exercise by the Authority of the liberty with reference to the matters aforesaid or by reason of time being given to the said Vendor or any other forbearance, act or omission on the part of the Authority or any indulgence by the Authority to the said Vendor or any other matter or thing whatsoever which under the law relating to sureties would but for this provision have effect of so releasing the Bank from its such liability.
1. It shall not be necessary for the Authority to take legal action against the Vendor before proceeding against the Bank and the Guarantee herein contained shall be enforceable against the

Bank, notwithstanding any security which the Authority may have obtained or obtain from the Vendor shall at the time when proceedings are taken against the Bank hereunder be outstanding or unrealized.

2. We, the said Bank, lastly undertake not to revoke this Guarantee during its currency except with the previous consent of the Authority in writing and agree that any change in the Constitution of the said Vendor or the said Bank shall not discharge our liability hereunder. If any further extension of this Guarantee is required the same shall be extended to such required periods on receiving instructions from M/s._on whose behalf this guarantee is issued.

In presence of

WITNESS

For and on behalf of (the bank)

1. _____Signature _____

2. _____Name & Designation _____

Authorization No.

Date and Place

Bank Seal

The above guarantee is accepted by the D-SAG,
GandhinagarNOTES

FOR COMPANIES

M/s. _____ a company registered under the Companies Act 1956 and having its registered office in the State of _____ (hereinafter called “the said Vendor” which expression shall unless the context requires otherwise include its administrators, successors and assigns).

ANNEXURE – 4
PROFILE OF THE BIDDER

Sr.	Particulars	Details
1	Name of the Firm	
2	Nature of Authorized person	
3	Address of head/Branch office as registered with ICAI	
4	Phone No and Mobile No.	
5	Email Address	
6	Firm's registration number	
7	Permanent Account Number of the firm	
8	Goods & Service Tax Registration No.	
9	No. of years existence of the firm	

Signature of the Bidder with Seal

ANNEXURE – 5

Staff strength on regular payroll

Sr.	Team Member	Work experience with firm	Number
1	Employees – CA	Less than 1 year	
		More than 1 year	
2	Employees – CS	Less than 1 year	
		More than 1 year	
3	Employees - Other	Less than 1 year	
		More than 1 year	
4	CA – Trainee	Less than 1 year	
		More than 1 year	
	Total		

Signature of the Bidder with Seal

ANNEXURE – 6
Information about Partners

Sr.	Name	Membership Number	Year of Membership	Status (ACA/FCA

Signature of the Bidder with Seal

ANNEXURE – 7
CHECKLIST OF DOCUMENTS TO BE SUBMITTED BY THE BIDDER

Sr. No	List of Documents	Documents submitted (Y/N)	If Yes, Name of Document provided	Reference Page Number
1	Bid duly signed & sealed (with official seal) in original on all pages with all pages duly numbered. Tender document with corrigendum if any to be signed and stamped on each page and submitted along with technical Bid.			
2	Registration details: Certificate of Incorporation & MOA for company/ Registered Partnership deed for partnership firm/ Shop & Establishment Certificate for proprietorship firm.			
3	List of present Directors/ owners/ Partners as applicable with Correspondence address, telephone number, Fax number, email and related Details of bidder.			
4	Copy of GST Registration			
5	Legal status (Individual, Proprietary firm, Partnership firm or Limited Company) of the company along with statutory details (Registration No., PAN No., other required valid Licenses).			
6	General power of attorney/ Board of Directors resolution/ Deed of Authority contract and all correspondences/ documents thereof. Format for General Power of Attorney is given at Annexure-			
7	Registration certificate for firm by Institute of Chartered Accountants of India			

8	Income Tax Returns for last three years i.e. 2021-22, 2022-23 & 2023-24 CA certified Balance sheet and Income statement duly signed by the statutory auditors and authorized signatory/ies of the Bidder for the years. 2021-22, 2022-23 & 2023-24			
9	Clause by clause compliance statement for the Whole Tender Document including all Annexures.			
10	Copy of work order/agreement issued by clients.			
11	Original Chartered Accountant certificate with UDIN clearly indicating income of the bidder from audit and assurance services in the last three years ending on 31 st March 2024(i.e. for financial year 2021-22, 2022-23 & 2023-24) As per the format.			
12	Affidavit that The Bidder should not be black listed by any State Government, Central Government or any other Public Sector undertaking as on the date of Bid Submission.			

ANNEXURE 8
FORMAT FOR CA CERTIFICATE

(On CA's Letter Head)

TO WHOM SO EVER IT MAY CONCERN

CHARTERED ACCOUNTANT CERTIFICATE

On the basis of verification of books of account and other documents produced before us and maintained by the Company, we certify that M/s is engaged in Chartered Accountants Services business. This is to certify that they have income from Audit & Assurance Services in the last three years ending on 31st March, 2024. (i.e. for financial year 2021-22, 2022-23 & 2023-24) as follows:

Sr. No	Financial Year	Income from Audit & Assurance Services (in Rs. Lacs)
1	2021-22	
2	2022-23	
3	2023-24	
	Avg. of above	

UDIN: -

CA Stamp & Seal

ANNEXURE – 9
FORMAT OF AFFIDAVIT FOR BLACKLISTING
(On Non-Judicial Stamp Paper Rs.300)

To:
The CEO
Development Support Agency of Gujarat
3rd Floor, Birsa Munda Bhavan,
Sector-10,
Gandhinagar – 382 010,
Gujarat

Sir,

Subject: - Selection of Auditors Firm for External Audit of Vocational Training Centre-PPP Model

I / We _____ Chartered Accountant firm (ICAI Registration No. _____) here with enclose technical proposal for your RFP for selection of Chartered Accountant Firm for providing service of accounting and financial records in Tally Software in compliance of Audit Trail of Development Support Agency of Gujarat. We/ Our Partner declare that all information submitted by us in response of bid is true and correct. We/ Our Partner have not been black listed by Central/ State Government Department/ Public Sector Undertaking for any contract executed in past We/ Our Partner is not undergoing disciplinary actions by ICAI or any court of law.

We/ Our Partner undertakes that, in competing for (and, if the award is made to us, in executing) the above contract, we will strictly observe the laws against fraud and corruption in force in India namely “Prevention of Corruption Act 1988”. Undersigned is authorized to sign this letter and

submit documents and the same shall be binding to our firm

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

Sign & Seal: _____

Full name: _____

Address: _____

Annexure : 10

Brief of Relevant Experience:

A. Experience of Statutory Audit/Pre-audit/Internal Audit/Special Audit/ External Audit in Govt. organization & Undertakings of state/Central level in each last three years ending on 31-03-2024					
Sr. No.	Name of the Auditee Organization	Type/Nature of Assignment	Duration of Completion of Assignment	Proof of the letter of Work or Assignment awarded by the Auditee Organization (PI attach a copy of the letter)	Work Completion Certificate

B. Experience of audit in relation to Audit of NGOs engaged under Government funded project during last 3 years i.e. 2021-22, 2022-23 & 2023-24					
Sr. No.	Name of the Auditee Organization	Type/Nature of Assignment	Duration of Completion of Assignment	Proof of the letter of Work or Assignment awarded by the Auditee Organization (PI attach a copy of the letter)	Work Completion Certificate