

बिड दस्तावेज़ / Bid Document

बिड विवरण/Bid Details	
बिड बंद होने की तारीख/समय /Bid End Date/Time	17-07-2026 12:00:00
बिड खुलने की तारीख/समय /Bid Opening Date/Time	17-07-2026 12:30:00
बिड पेशकश वैधता (बंद होने की तारीख से)/Bid Offer Validity (From End Date)	180 (Days)
मंत्रालय/राज्य का नाम/Ministry/State Name	Gujarat
विभाग का नाम/Department Name	Health & Family Welfare Department Gujarat
संगठन का नाम/Organisation Name	National Rural Health Mission (nrhm) State Health Society
कार्यालय का नाम/Office Name	Commissionerate Of Health
शिकायत निवारण के संपर्क विवरण/ Contact details of Grievance redressal	HOD Email id :cohealth@gujarat.gov.in Buyer Email id: apd-healthgsacs-ahd@gujarat.gov.in
वस्तु श्रेणी /Item Category	Financial Audit Services - Review of Financial Statements, Financial Reporting Framework, Audit report, As per Scope of work; CAG Empaneled Audit or CA Firm
अनुबंध अवधि /Contract Period	1 Year(s)
बिडर का न्यूनतम औसत वार्षिक टर्नओवर (3 वर्षों का) /Minimum Average Annual Turnover of the bidder (For 3 Years)	8 Lakh (s)
उन्हीं/समान सेवा के लिए अपेक्षित विगत अनुभव के वर्ष/Years of Past Experience Required for same/similar service	5 Year (s)
इसी तरह की सेवाओं का पिछला आवश्यक अनुभव है/Past Experience of Similar Services required	Yes
एमएसएमई के लिए अनुभव के वर्षों और टर्नओवर से छूट प्रदान की गई है/MSE Relaxation for Years of Experience and Turnover	No
स्टार्टअप के लिए अनुभव के वर्षों और टर्नओवर से छूट प्रदान की गई है /Startup Relaxation for Years of Experience and Turnover	No

बिड विवरण/Bid Details	
विक्रेता से मांगे गए दस्तावेज़/Document required from seller	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
क्या आप निविदाकारों द्वारा अपलोड किए गए दस्तावेजों को निविदा में भाग लेने वाले सभी निविदाकारों को दिखाना चाहते हैं? संदर्भ मेनू है/Do you want to show documents uploaded by bidders to all bidders participated in bid?	Yes (Documents submitted as part of a clarification or representation during the tender/bid process will also be displayed to other participated bidders after log in)
बिड लगाने की समय सीमा स्वतः नहीं बढ़ाने के लिए आवश्यक बिड की संख्या। / Minimum number of bids required to disable automatic bid extension	2
दिनों की संख्या, जिनके लिए बिड लगाने की समय-सीमा बढ़ाई जाएगी। / Number of days for which Bid would be auto-extended	5
ऑटो एक्सटेंशन अधिकतम कितनी बार किया जाना है। / Number of Auto Extension count	1
बिड से रिवर्स नीलामी सक्रिय किया/Bid to RA enabled	Yes
रिवर्स नीलामी योग्यता नियम/RA Qualification Rule	50% Lowest Priced Technically Qualified Bidders
बिड का प्रकार/Type of Bid	Two Packet Bid
तकनीकी मूल्यांकन के दौरान तकनीकी स्पष्टीकरण हेतु अनुमत समय /Time allowed for Technical Clarifications during technical evaluation	2 Days
अनुमानित निविदा मूल्य (सभी करों सहित) भारतीय रुपये में / Estimated Bid Value in INR (Inclusive of all taxes)	360000
Payment Timelines	Payments shall be made to the Seller within 45 days of issue of service delivery acceptance certificate (SDAC) and on-line submission of bills (This is in supersession of 10 days time as provided in clause 12 of GeM GTC)
मूल्यांकन पद्धति/Evaluation Method	Total value wise evaluation
मूल्य दर्शाने वाला वित्तीय दस्तावेज ब्रेकअप आवश्यक है / Financial Document Indicating Price Breakup Required	Yes
मध्यस्थता खंड/Arbitration Clause	No
सुलह खंड/Mediation Clause	No

ईएमडी विवरण/EMD Detail

आवश्यकता/Required	No
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ईपीबीजी विवरण /ePBG Detail

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

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

लाभार्थी /Beneficiary :

Additional Project Director
Commissionerate Of Health, Health & Family Welfare Department Gujarat, National Rural Health Mission (NRHM)
State Health Society,
(Shah Kartikkumar)

बोली विभाजन लागू नहीं किया गया/ Bid splitting not applied.

एमआईआई अनुपालन/MII Compliance

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

एमएसई खरीद वरीयता/MSE Purchase Preference	No
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1. The minimum average annual financial turnover of the bidder during the last three years, ending on 31st March of the previous financial year, should be as indicated above in the bid document. Documentary evidence in the form of certified Audited Balance Sheets of relevant periods or a certificate from the Chartered Accountant / Cost Accountant indicating the turnover details for the relevant period shall be uploaded with the bid. In case the date of constitution / incorporation of the bidder is less than 3-year-old, the average turnover in respect of the completed financial years after the date of constitution shall be taken into account for this criteria.
2. Years of Past Experience required: The bidder must have experience for number of years as indicated above in bid document (ending month of March prior to the bid opening) of providing similar type of services to any Central / State Govt Organization / PSU. Copies of relevant contracts / orders to be uploaded along with bid in support of having provided services during each of the Financial year.
3. Estimated Bid Value indicated above is being declared solely for the purpose of guidance on EMD amount and for determining the Eligibility Criteria related to Turn Over, Past Performance and Project / Past Experience etc. This has no relevance or bearing on the price to be quoted by the bidders and is also not going to have any impact on bid participation. Also this is not going to be used as a criteria in determining reasonableness of quoted prices which would be determined by the buyer based on its own assessment of reasonableness and based on competitive prices received in Bid / RA process.
4. Past Experience of Similar Services: The bidder must have successfully executed/completed similar Services over the last three years i.e. the current financial year and the last three financial years(ending month of March prior to the bid opening): -
 1. Three similar completed services costing not less than the amount equal to 40% (forty percent) of the estimated cost; or

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

5. Reverse Auction would be conducted amongst first 50% of the technically qualified bidders arranged in the order of prices from lowest to highest. Number of sellers eligible for participating in RA would be rounded off to next higher integer value if number of technically qualified bidders is odd (e.g. if 7 bids are technically qualified, then RA will be conducted amongst L-1 to L-4). In case number of technically qualified bidders are 2 or 3, RA will be between all without any elimination. If Buyer has chosen to split the bid amongst N sellers, then minimum N sellers would be taken to RA round. In case Primary products of only one OEM are left in contention for participation in RA based on lowest 50% bidders qualifying for RA, the number of sellers qualifying for RA would be increased to get at least products of one more OEM (directly participated or through its reseller) if available. Further, if bid(s) of any seller(s) eligible for MSE preference is / are coming within price band of 15% of Non MSE L-1 or if bid of any seller(s) eligible for Make in India preference is / are coming within price band of 20% of non MII L-1, then such MSE / Make in India seller shall also be allowed to participate in the RA process.

एक्सेल में अपलोड किए जाने की आवश्यकता /Excel Upload Required :

Price Breckup - [1782975795.xlsx](#)

अतिरिक्त योग्यता /आवश्यक डेटा/Additional Qualification/Data Required

Price Breakup Format for the bidders to upload for providing break-up of overall project cost:[1782976434.pdf](#)

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

तकनीकी विशिष्टियाँ /Technical Specifications

विवरण/ Specification	मूल्य/ Values
कोर / Core	
Scope of Work	Review of Financial Statements , Financial Reporting Framework , Audit report , As per Scope of work
Type of Financial Audit Partner	CAG Empaneled Audit or CA Firm
Type of Financial Audit	Internal Audit
Category of Work under Financial Audit	Internal control of financial , Audit of financial statements , Reliability of financial reporting , Deterring , Investigating fraud , Compliance with law & regulations , Compliance with contracts , Review system & processes , Bank Transactions , Internal Control over Financial Reporting , As per Scope of work
Type of Industries/Functions	Purchase & Procurement , Inventory & Store management , Human Resource & Payroll , Operational & Administrative , Fixed assets, depreciation and amortisation , Payables , Receivables , Cash and Bank Balance , As per Scope of work
Frequency of Progress Report	Quarterly

विवरण/ Specification	मूल्य/ Values
MIS Reporting for Financial Audit support	Yes
Frequency of MIS reporting	Quarterly
State	NA
District	NA
एडऑन /Addon(s)	
Post Financial Audit Support	Yes

क्रेता द्वारा निर्धारित न्यूनतम मूल्य/Minimum Floor Price defined by Buyer

क्रेता द्वारा निर्धारित न्यूनतम मूल्य/Minimum Floor Price defined by Buyer	No
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अतिरिक्त विशिष्टि दस्तावेज़ /Additional Specification Documents

प्रेषिती/रिपोर्टिंग अधिकारी /Consignees/Reporting Officer and Quantity

क्र.सं./S.No.	प्रेषिती/रिपोर्टिंग अधिकारी /Consignee Reporting/Officer	पता/Address	Quantity	अतिरिक्त आवश्यकता /Additional Requirement
1	Shah Kartikkumar	380016,Gujarat State AIDS Control Society	Project / Lumpsum Based	Number of Months for which Post Audit Support is required : 2

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

1. Generic

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

revised quantity or duration.

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

2. Buyer Added Bid Specific ATC

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

अस्वीकरण/Disclaimer

The Additional Terms and Conditions (ATC) have been incorporated by the Buyer after approval of their Competent Authority. The Buyer, is solely responsible for the impact of these clauses on the bidding process, its outcome, and consequences thereof including any restriction arising in the bidding process due to these ATCs and including the modification of technical specifications and / or terms and conditions governing the bid. All representations / grievances pertaining to the ATC clauses shall be raised with the buyer organization directly and not with GeM. If any of the clause(s) is/are incorporated by the Buyer regarding the following, the bid & resultant contract shall be treated as null & void. Further, GeM reserves the right, at its sole discretion, to cancel the bid forthwith, without issuance of any prior notice or intimation :-

1. Publishing Custom / BOQ bids for items for which regular GeM categories are available (unless such Custom / BOQ item is bunched with the major regular product Category Item).
2. Mandating procurement of / from specific Brand / Make / Model / Manufacturer / Dealer except in case of Single Bid / Proprietary Article Certificate (PAC) Buying.
3. Inclusion of disqualification criteria related to suspension of seller / service provider, where such suspension period has already expired.
4. Mandating submission of documents in physical form as a pre-requisite to qualify bidders.
5. Publishing bids on GeM for procurement of works.
6. Procurement of Goods by creating a Service bid on GeM & vice-versa.
7. Seeking sample with bid or approval of samples during bid evaluation process. However, trial / sample, as the case may be, shall be permitted in cases where trial / sample are allowed as per approved and published procurement policy of the Buyers' controlling Ministry / Department / State / Public Sector Enterprises Headquarters. If there is any violation of trial / sample clause with regard to approved policy of the Buyers' Ministry / Department / State / Public Sector Enterprises Headquarters, then this is to be determined and redressed by the concerned Buyer Organisation only.
8. Seeking experience from specific organization / department / institute only or from foreign / export experience.
9. Creating bid for items from incorrect categories.
10. Reference of conditions published on any external site or reference to external documents/clauses.
11. Asking for any Tender fee / Bid Participation fee, as the case may be.
12. Buyer added ATC Clauses which are in contravention of clauses defined in bid detail section, including specifications, EMD Detail, ePBG Detail and MII and MSE Purchase Preference sections of the bid, unless otherwise allowed by the applicable GeM GTC.
13. Any ATC clause in contravention with GeM GTC Clause 4 (xiii) (h) will be invalid. In case of multiple L1 bidders against a service bid, the buyer shall place the Contract by selection of a bidder amongst the L-1 bidders through a Random Algorithm executed by GeM system.
14. In a category based bid, adding additional items, through buyer added, additional scope of work/ additional terms and conditions/or any other document. If buyer needs more items along with the main item, the same must be added through bunching category based items or by bunching custom catalogues or bunching a BoQ with the main category based item, the same must not be done through ATC or Scope of Work.

Further, if any seller has any objection/grievance against these additional clauses or otherwise on any aspect of this bid, they can raise their representation against the same by using the Representation window provided in the bid details field in Seller dashboard after logging in as a seller. Buyer is duty bound to reply to all such representations and would not be allowed to open bids if he fails to reply to such representations.

All GeM Sellers/Service Providers shall ensure full compliance with all applicable labour laws,

including the provisions, rules, schemes and guidelines under the four Labour Codes i.e. the Code on Wages, 2019; the Industrial Relations Code, 2020; the Occupational Safety, Health and Working Conditions Code, 2020; and the Code on Social Security, 2020 as and when notified and brought into force by the Government of India.

For all provisions of the Labour Codes that are pending operationalisation through rules, schemes or notifications, the corresponding provisions of the pre-existing labour enactments (such as The Minimum Wages Act, 1948, The Payment of Wages Act, 1936, The Payment of Bonus Act, 1965, The Equal Remuneration Act, 1976, The Payment of Gratuity Act, 1972, etc. and relevant State Rules) shall continue to remain applicable.

The Seller/ Service Providers shall, therefore, be responsible for ensuring compliance under:

- All notified and enforceable provisions of the new Labour Codes as mentioned hereinabove; and
- All operative provisions of the erstwhile Labour Laws until their complete substitution.

All obligations relating to wages, social security, safety, working conditions, industrial relations etc. and any other statutory requirements shall be strictly met by the Seller/ Service Provider. Any non-compliance shall constitute a breach of the contract and shall entitle the Buyer to take appropriate action in accordance with the contract and applicable law.

This Bid is governed by the General Terms and Conditions, conditions stipulated in Bid and Service Level Agreement specific to the Service, as the case may be, as provided in the Marketplace.

However, in case of Service, if any condition specified in General Terms and Conditions is contradicted by the conditions stipulated in Service Level Agreement specific to said Service, then it will over-ride the conditions in the General Terms and Conditions.

This Bid is governed by the [सामान्य नियम और शर्तें/General Terms and Conditions](#), conditions stipulated in Bid and [Service Level Agreement](#) specific to this Service as provided in the Marketplace. However in case if any condition specified in सामान्य नियम और शर्तें/General Terms and Conditions is contradicted by the conditions stipulated in Service Level Agreement, then it will over ride the conditions in the General Terms and Conditions.

जेम की सामान्य शर्तों के खंड 26 के संदर्भ में भारत के साथ भूमि सीमा साझा करने वाले देश के बिडर से खरीद पर प्रतिबंध के संबंध में भारत के साथ भूमि सीमा साझा करने वाले देश का कोई भी बिडर इस निविदा में बिड देने के लिए तभी पात्र होगा जब वह बिड देने वाला सक्षम प्राधिकारी के पास पंजीकृत हो। बिड में भाग लेते समय बिडर को इसका अनुपालन करना होगा और कोई भी गलत घोषणा किए जाने व इसका अनुपालन न करने पर अनुबंध को तत्काल समाप्त करने और कानून के अनुसार आगे की कानूनी कार्रवाई का आधार होगा।/In terms of GeM GTC clause 26 regarding Restrictions on procurement from a bidder of a country which shares a land border with India, any bidder from a country which shares a land border with India will be eligible to bid in this tender only if the bidder is registered with the Competent Authority. While participating in bid, Bidder has to undertake compliance of this and any false declaration and non-compliance of this would be a ground for immediate termination of the contract and further legal action in accordance with the laws.

---धन्यवाद/Thank You---

BID DOCUMENT (GeM Bidding)

For

**FOR SELECTION OF CAG EMPANELLED
CHARTERED ACCOUNTANT (CA) FIRMS TO
CONDUCT INTERNAL AUDIT OF NGOs,
PERIPHERAL UNITS OF**

Gujarat State AIDS Control Society (GSACS)2026-27

Gujarat State AIDS Control Society

5th Floor, Block A-B-C-E,

Bahumali Bhavan, Near Girdharnagar Bridge,

Manjushree Mill Compound, Asarwa, Ahmedabad – 380 004

Phone: 079-22685210, 22680211-12-13, Fax: 079-22680214

E-mail: sacsgujarat@gmail.com, Web site: www.gsacsonline.org

1 DISCLAIMER

The information contained in this Request for Proposal document ("**Bid Document**") or subsequently provided to Applicants, whether verbally or in documentary or any other form by or on behalf of the Authority or any of their employees or advisers, is provided to Applicants on the terms and conditions set out in this Bid Document and such other terms and conditions subject to which such information is provided.

This Bid Document is not an agreement and is neither an offer nor invitation by the Authority to the prospective Applicants or any other person. The purpose of this Bid Document is to provide interested parties with information that may be useful to them in the formulation of their Proposals pursuant to this Bid Document. This Bid Document includes statements, which reflect various assumptions and assessments arrived at by the Authority in relation to the Applicant. Such assumptions, assessments and statements do not purport to contain all the information that each Applicant may require. This Bid Document may not be appropriate for all persons, and it is not possible for the Authority, its employees or advisers to consider the objectives, technical expertise and particular needs of each party who reads or uses this Bid Document. The assumptions, assessments, statements and information contained in this Bid Document, may not be complete, accurate, adequate or correct. Each Applicant should, therefore, conduct its own investigations and analysis and should check the accuracy, adequacy, correctness, reliability and completeness of the assumptions, assessments and information contained in this Bid Document and obtain independent advice from appropriate sources.

Information provided in this Bid Document to the Applicants is on a wide range of matters, some of which depends upon interpretation of law. The information given is not an exhaustive account of statutory requirements and should not be regarded as a complete or authoritative statement of law. The Authority accepts no responsibility for the accuracy or otherwise for any interpretation or opinion on the law expressed herein.

The Authority, its employees and advisers make no representation or warranty and shall have no liability to any person including any Applicant under any law, statute, rules or regulations or tort, principles of restitution or unjust enrichment or otherwise for any loss, damages, cost or expense which may arise from or be incurred or suffered on account of anything contained in this Bid Document or otherwise, including the accuracy, adequacy, correctness, reliability or completeness of the Bid Document and any assessment, assumption, statement or information contained therein or deemed to form part of this Bid Document or arising in anyway in this Selection Process.

The Authority also accepts no liability of any nature whether resulting from negligence or otherwise however caused arising from reliance of any Applicant upon the statements contained in this Bid Document.

The Authority may in its absolute discretion, but without being under any obligation to do so, update, amend or supplement the information, assessment or assumption contained in this Bid Document.

The issue of this Bid Document does not imply that the Authority is bound to select an Applicant or to appoint the Selected Applicant, as the case may be, for the Applicant and the Authority reserves the right to reject all or any of the Proposals without assigning any reasons
whatsoever.

1. INTRODUCTION

1.1 Background

1.1.1 The Project

The Gujarat State AIDS Control Society is a registered Society which is implementing the centrally sponsored National AIDS Control Programme (NACP-V) being implanted by National AIDS Control Organization (NACO) as per the memorandum between the Government of India and State Government. Funds are received from the sources for HIV/AIDS, in channels called Rounds. All of which together constitute the NACP V financial envelop.

Gujarat State AIDS Control Society (GSACS) (the “Authority”), proposes Selection of CAG Empanelled Chartered Accountant (CA) Firms (the “Consultant/Firm”) to Conduct Internal Audit of NGO’s, Peripheral Units etc. of Gujarat for FY 2026-27 (the “Project”) extendable maximum up to three (3) years on yearly basis subject to satisfactory services.

1.1.2 Objectives

The key programme objectives of NACP are Prevention of new infections in high-risk groups and General population through:

- I. Provide comprehensive care and support to all persons living with HIV/AIDS and treatment services for all those who require it.

To achieve the above objectives, the following key strategies have been identified:

- I. Intensifying and consolidating prevention services with a focus on HRGs and vulnerable population.
- II. Expending IEC services for (a) general population and (b) high risk groups with a focus on behavior change and demand generation.
- III. Increasing access and promoting comprehensive care, support and treatment.
- IV. Building capacity at National, State, District and facility levels.
- V. Strengthening Strategic Information Management Systems.

1.1.3 Objective of Audit

The objective of the audit of the Financial Statements (Balance Sheet, Income and Expenditure and Receipts and Payments) is to enable the auditor to express a professional opinion on the financial position of the Gujarat State Aids Control Society at the end of each fiscal year and of the funds received and expenditures for the accounting period ended **March 31, 2027** as reported by the Financial Statements. The Gujarat State Aids Control Society accounts (books of account) will Provide the basis for

Preparation of the Financial Statements and are established to reflect the financial transactions in respect of the project.

- 1.1.4 With a view to inviting bids for the Project, the Authority has decided to conduct a feasibility study for determining the technical feasibility and financial viability of the Project. If found technically feasible and financially viable, the Project may be awarded to a CAG Empanelled CA Firm (the 'Selected **Applicant**') selected through a competitive bidding process. The Project would be implemented in accordance with the terms and conditions stated in the agreement to be entered into between the Authority and the Selected Applicant (the '**Agreement**')

1.1.5 Location –

The selected Internal Audit firms will cover all 34 districts and approximate 550 NGOs/Peripheral units of Gujarat. The internal audit will be carried out on a concurrent quarterly basis and will cover a sample Of NGOs and district units/sub district units selected on a Percentage basis from our office. The audit team shall visit at selected NGOs/Peripheral units which is whom UCs / SOEs received and incorporated In Annual Financial Statements etc. so that a quality audit is not compromised.. It should be ensured in the internal audit that the prescribed accounting system including regular bank reconciliation is strictly followed. This will include physical verification of assets, inventories etc. A sample questionnaire (checklist) is provided in annexure-4.

1.2 BID DOCUMENT

The Authority invites Proposal (the '**Proposals**') for selection of a CAG Empanelled CA Firm (the '**Consultant/Firm**') to Conduct Internal Audit of NGO's, Peripheral Units of Gujarat **for FY 2026-27** (the '**Project**') on the Terms and Conditions mentioned in the BID document.

The Authority invites Proposals from the Consultant herein collectively referred to as (the "**Applicants**") who fulfill the pre-qualification criteria indicated in clause 2.2 for Selection of CAG Empanelled CA Firms to Conduct Internal Audit of NGO's, Peripheral Units of Gujarat **for FY 2026-27 (the "Project")**.

The Authority intends to select the Applicant through an open competitive bidding process (e-tender) in accordance with the procedure set out herein.

1.3 Due diligence by Applicants

Applicants are encouraged to inform themselves fully about the assignment and the local conditions before submitting the Proposal by paying a visit to the Authority and the Project site.

1.4 Brief description of the Selection Process

The Authority has adopted a two-stage selection process (collectively the "**Selection Process**") in evaluating the Proposals comprising technical and financial bids to be submitted online. In the first stage, who fulfill the pre-qualification criteria indicated in clause 2.2 a technical evaluation will be carried out as specified in Clause 3.1. Based on this technical evaluation, a list of short- listed applicants shall be prepared as specified in Clause 3.2. In this second stage, a financial evaluation will be carried out. The first ranked Applicant (the

“Selected Applicant”) may, if necessary, be invited for clarifications and reconfirmation of commitments and its obligations under this Bid Document, while the second ranked Applicant will be kept in reserve.

1.5 Currency of payment

All payments to the Consultant shall be made in INR in accordance with the provisions of this Bid Document.

“Bid Document for Selection of CAG Empanelled Chartered Accountant (CA) Firms to Conduct Internal Audit of NGO’s, Peripheral Units of Gujarat for FY 2026-27 (the “Project”)

2. INSTRUCTIONS TO APPLICANTS

A. GENERAL

2.1 Scope of Proposal

- 2.1.1 Detailed description of the objectives, scope of services, deliverables and other requirements relating to this Firm are specified in this Bid Document and **Terms of Reference (TOR) attached as Annexure 1**. The manner in which the Proposal is required to be submitted, evaluated and accepted is explained in this Bid Document
- 2.1.2 Applicants are advised that the selection of Firm shall be on the basis of an evaluation by the Authority through the Selection Process specified in this Bid Document. Applicants shall be deemed to have understood and agreed that no explanation or justification for any aspect of the Selection Process will be given and that the Authority’s decisions are without any right of appeal whatsoever.
- 2.1.3 The Technical proposal shall be submitted in the form at given at bid document and the Financial Proposal shall be submitted in the format provided at **Annexure-5** Upon selection; the Applicant shall be required to enter into an agreement with the Authority.
- 2.1.4 Key Personnel
As the project is implemented by a registered society within the Government, it is pre-requisite that the key personnel should be familiar with the government accounting and financial procedures.

2.2 Pre-Qualification Criteria/Minimum Conditions of Eligibility

2.2.1 Applicants must read carefully the minimum conditions of eligibility (the “**Conditions of Eligibility**”) provided herein. Proposals of only those Applicants who satisfy the Conditions of Eligibility will be considered for evaluation.

2.2.2 To be eligible for evaluation of its Proposal, the Applicant shall fulfill the following **Minimum Eligibility Criteria**:

- (a) **The capability will be assessed against evidence of skills and experience in providing audit services in all previous years Copies of Work Orders/Completion Certificates at Least one for each previous five years. (If you have more than five years of experience, include all supporting documents for all years)**
- (b) **copy of PAN card,**
- (c) **copy of ICAI registration certificate of firm**
- (d) **copy of GST registration**
- (e) **Proof of empanelment with C&AG of India for current F.Y period for major audits.**
- (f) **CA certified Last three-year turnover certificate**
- (g) **Scan copy of Self-Declaration Regarding have not been blacklisted by any Government Department, Public Sector Undertaking, any other agency in India.**
- (h) **Head/ Registered office must locate in Gujarat. Or one full time branch should be in Gujarat for 3 years on full time basis.**
- (i) **Scan copy of last three financial years Income tax return acknowledgement**

The proposal should be sent online through GEM Portal along with an ‘Application Form and Capability Statement’ including a profile of the organization, relevant technical and geographical coverage along with the turnover for the last 3 financial years. A format for ‘Application form and Capability Statement’ annexure-3 is available below.

2.2.3 While submitting a Proposal online through GEM Portal, the Applicant should attach clearly marked and referenced continuation sheets in the event that the space provided in the specified forms in the Appendices is insufficient. Alternatively, Applicants may format the specified forms making due provision for incorporation of the requested information.

2.3 Number of Proposals

An Applicant is eligible to submit online through GEM Portal only one Application for the Project.

2.4 Cost of Proposal

The Applicants shall be responsible for all of the costs associated with the Proposals and their participation in the Selection Process. The Authority will not be responsible or in any way liable for such costs, regardless of the conduct or outcome of the Selection Process.

2.5 Acknowledgement by Applicant

2.5.1 It shall be deemed that by submitting the Proposal online, the Applicant has:

- a. made a complete and careful examination of the Bid Document;
- b. received all relevant information requested from the Authority;
- c. acknowledged and accepted the risk of inadequacy, error or mistake in the information provided in the Bid Document or furnished by or on behalf of the Authority;
- d. satisfied itself about all matters, things and information, including matters referred to in Clause 2.5 herein above, necessary and required for submitting an informed Application and performance of all of its obligations there under; and
- e. Agreed to be bound by the undertaking provided by it under and in terms hereof.

2.5.2 The Authority shall not be liable for any omission, mistake or error on the part of the Applicant in respect of any of the above or on account of any matter or thing arising out of or concerning or relating to Bid Document or the Selection Process, including any error or mistake therein or in any information or data given by the Authority.

2.6 Right to reject any or all Proposals

2.6.1 Notwithstanding anything contained in this Bid Document, the Authority reserves the right to accept or reject any Proposal and to annul the Selection Process and reject all Proposals, at any time without any liability or any obligation for such acceptance rejection or annulment, and without assigning any reasons thereof.

2.6.2 The Authority reserves the right to reject any Proposal if:

- a. At any time, a material misrepresentation is made or uncovered, or
- b. The Applicant does not provide, within the time specified by the Authority, the supplemental information sought by the Authority for evaluation of the Proposal.

Such misrepresentation/ improper response may lead to the disqualification of the Applicant. If such disqualification /rejection occur after the Proposals have been opened and the highest-ranking Applicant gets disqualified / rejected, then the Authority reserves the right to consider the next best applicant, or any other measure as may be deemed fit in the sole discretion of the Authority, including annulment of the Selection Process.

B. DOCUMENTS

2.7 Contents of the BID Document

2.7.1 This Bid Document comprises the Disclaimer set forth hereinabove, the contents as listed below and will additionally include any Addendum / Amendment issued in accordance with Clause 2.9:

Annexure 1: DESCRIPTION OF THE SERVICES (AS PER TOR) Terms of Reference (TOR)

Annexure 2: Documents list for upload on GEM portal

Annexure 3: Application form and Capability Statement

Annexure 4: Internal Audit Checklist format

Annexure 5: Financial Proposal for Internal Audit

Annexure 6: List of NGO and Peripheral Units of Gujarat state control society

Tech 1 Form: Technical Proposal Submission Form

Tech 2 Form: Consultant's Organization and Experience

Tech 3 Form: Description of Approach, Methodology and Work Plan for Performing the Assignment

Tech 4 Form: Team Composition and Task Assignments

Tech 5 Form: Curriculum Vitae (CV) for Proposed Professional Staff

Tech 6 Form: Work Schedule

Tech 7 Form: Form Details of all audit project supported by the World Bank or other bilateral or multilateral agencies (e.g. DFID, ADB, UNDP etc.

C. PREPARATION AND SUBMISSION OF PROPOSAL

2.8 Language

The Proposal with all accompanying documents (the “**Documents**”) and all Communications in relation to or concerning the Selection Process shall be in English/Gujarati/Hindi Language and strictly on the forms provided in this Bid Document. No supporting document or printed literature shall be submitted online with the Proposal unless specifically asked for and in case any of these documents is in another language, it must be accompanied by an accurate translation of the relevant passages in English/Gujarati, in which case, for all purposes of interpretation of the Proposal, the translation in English/Gujarati/Hindi shall prevail.

2.9 Format and signing of Proposal

2.9.1 The Applicant shall provide all the information sought under this Bid Document. The Authority would evaluate only those Proposals that are received online in the specified forms and complete in all respects.

2.9.2 The Applicant shall prepare one original set of the Documents comprising the Proposal (together with originals/ copies of documents required to be submitted online along therewith pursuant to this Bid Document).

2.9.3 The Proposal shall be typed or written in indelible ink and signed by the authorized signatory of the Applicant who shall initial each page, in blue ink. All the alterations, omissions, additions, or any other amendments made to the Proposal shall be initialed by the person(s) signing the Proposal. The Proposals must be properly signed before submitting online by the authorized representative

2.10 Technical Proposal

2.10.1 Applicants shall submit the technical proposal

2.10.2 While submitting the Technical Proposal, the Applicant shall, in particular, ensure that;

- a) All forms are submitted online in the prescribed formats and signed by the prescribed signatories;
- b) Key Personnel would be available for the period indicated in the TOR.

2.10.3 Authority reserves the right to verify all statements, information and documents, submitted by the applicant in response to the Bid Document. Any such verification or the lack of such verification by the Authority to undertake such verification shall not relieve the Applicant of its obligations or liabilities hereunder nor will it affect any rights of the Authority thereunder.

2.10.4 In case it is found during the evaluation or at any time before signing of the Agreement or after its execution and during the period of subsistence thereof, that one or more of the eligibility conditions have not been met by the Applicant or the Applicant has made material misrepresentation or has given any materially incorrect or false information, the Applicant shall be disqualified forthwith if not yet appointed as the Selected Applicant either by issue of the LOA or entering into of the Agreement, and if the Selected Applicant has already been issued the LOA or has entered into the Agreement, as the case may be, the same shall, notwithstanding anything to the contrary contained therein or in this Bid Document, be liable to be terminated, by a communication in writing by the Authority without the Authority being liable in any manner whatsoever to the Applicant, as the case may be.

In such an event, the Authority shall forfeit and appropriate the Bid Security as mutually agreed pre-estimated compensation and damages payable to the Authority for, inter alia, time, cost and effort of the Authority, without Prejudice to any other right or remedy that may be available to the Authority.

2.11 Financial Proposal

2.11.1 Applicants shall submit the financial proposal in the format provided at Annexure-5 (the “**Financial Proposal**”) clearly indicating the total fees in both figures and words, in Indian Rupees, and signed by the Applicant’s authorized signatory. In the event of any difference between figures and words, the amount indicated in words shall be taken into account.

2.11.2 This bid is being conducted under the system and hence financial bid of only technically qualified applicants will be opened as explained in section 3 of Bid Document.

2.12 Proposal Due Date

2.12.1 Proposal should be submitted online as per date specified in Gem Tender document.

2.12.2 The Authority may, in its sole discretion, extend the Proposal Due Date by issuing an Addendum through GEM Portal.

D. EVALUATION PROCESS

2.13 Evaluation of Proposals

2.13.1 Prior to evaluation of Proposals, the Authority will determine whether each Proposal is responsive to the requirements of the Bid Document.

2.13.2 The Authority reserves the right to reject any Proposal which is nonresponsive and no request for alteration, modification, substitution or withdrawal shall be entertained by the Authority in respect of such Proposals.

2.13.3 The Authority would subsequently examine and evaluate Proposals in accordance with the Selection Process specified at and the criteria set out in Section 3 of this Bid Document.

2.13.4 After the technical evaluation, the Authority shall prepare a list of pre-qualified and shortlisted Applicants in terms of Clause 3.1 and 3.2 for opening of their Financial Proposals. Before opening of the Financial Proposals, the list of pre-qualified and shortlisted Applicants along with their Technical Score will be made.

2.13.5 Applicants are advised that Selection will be entirely at the discretion of the Authority. Applicants will be deemed to have understood and agreed that no explanation or justification on any aspect of the Selection Process or Selection will be given.

E. APPOINTMENT OF CONSULTANT

2.14 Selected Applicant

2.14.1 The first ranked Applicant (the “**Selected Applicant**”) may, if necessary, be invited for clarifications and reconfirmation of commitments and its obligations under this Bid Document deployment of Key Personnel, methodology and quality of the work plan.

2.15 Indemnity

The Firm shall, subject to the provisions of the Agreement, indemnify the Authority for any direct loss or damage that is caused due to any deficiency in services.

2.16 Award of Consultant

After selection, a Letter of Award (the “LOA”) shall be issued, by the Authority to the Selected Applicant and the Selected Applicant shall, within 7 (seven) days of the receipt of the LOA, sign and return the LOA in acknowledgement thereof. And selected applicant will have to make legal agreements on Rs 300 stamp paper. In the event the duplicate copy of the LOA duly signed by the

Selected Applicant is not received by the stipulated date, the Authority may, unless it consents to extension of time for submission thereof, forfeit the Proposal Security of such Applicant, and the next eligible Applicant may be considered.

2.17 Execution of Agreement

After acknowledgement of the LOA as aforesaid by the Selected Applicant, it shall execute the Agreement within the period of 07 days from the date of issuance of LOA. The Selected Applicant shall not be entitled to seek any deviation in the Agreement.

2.18 Security deposit

5% of the total value of the tender have to deposited as Security Money in the form of Performance of the Bank Guaranty in favour of concerned authority (Project Director, GUJARAT State AIDS Control Society, AHMEDABAD) by the L1 firm within 7 (thirty) days from the date of issue of letter by the department which will be issued to the L1 Bidder.

2.19 Commencement of Assignment

The Firm shall commence the Services within seven days form the date of signing of the Agreement.

3. CRITERIA FOR EVALUATION

3.1 Evaluation of Technical Proposal

The Technical Capability Proposal for the Project would be evaluated on the Following basis:

S.N.	Criteria	Sub Criteria	Scoring	Max Score	Documentation
1.	Specific Experience of the audit firm relevant to the assignment	Experience in audit of projects supported by the World Bank	2 points for each audit of project supported by the world Bank completed during the last 5 years	10	Details of such audits completed with copies of appointment letters.
2.	Adequacy of the proposed methodology and work plan in responding to the Terms of Reference and Bank/ requirements	Quality of the audit methodology proposed for the assignment	Refer grade given at the end	25	Detailed Audit Work Plan covers following areas: - Compliance with NACO Guidelines Accounts manual etc. - For expend on WB contracts, fund utilization in accordance with the project legal agreement/s; - Assessment of Internal control environments - Procedure for seeking independent Balance confirmation from banks and contractors - Management letter preparation.
		Detailed work Plan meeting the requirement of the assignment	Adequacy and practicality of the Audit work plan suggested for the assignment in achieving the timelines provided in the RFP	5	
		Organization and staffing proposed for the assignment	•1 point for each qualified staff (other than Team Leader and Audit Manager) proposed for the assignment	5	
3.	Key professional staff qualification s and competence for the assignment of the Team Leader/Audi	•General Experience	•1 point for every year completed as partner signing audit reports.	3	Certificate from the firm listing the entities whose audit reports have been signed by the partner.
		•Adequacy for the assignment	•3 points for each audit of project supported by the world bank conducted either as audit partner or as Audit Manager	15	Details of such audits completed with copies of relevant appointments letters and position of the staff in the audit As above

	t Partner		• 1 point for each audit of entities working in the relevant sector conducted either as Audit Partner or as Audit Manager	5	Details of such audits completed with copies of relevant appointments letters and position of the staff in the audit As above
		•Experience in region and language	•1 Point each for knowledge of local language (Reading, speaking and writing)	3	
4.	Key Professional staff qualification and competence for the assignment separately of the Audit Manager	•General experience	•1 point for each additional year of PQE beyond 5 years	3	
		•Adequacy for the assignment	•3 points for each audit of project supported by the World Bank Conducted either as Audit Partner or as Audit Manager	15	Details of such audits completed with copies of relevant appointment letter and position of the staff in the audit
			•1 point for each audit of project supported by other bilateral or multilateral agencies (e.g. DFID, ADB, UNDP etc.) conducted either as Audit Partner or Audit Manager	5	As above
		•Experience in region and language	•1 point for each audit conducted in the region by the staff post qualification.	3	Details of such audits completed with copies of relevant appointment letters and position of the staff in the audit.
			•1 point each for knowledge of local language (Reading, Speaking and writing)	3	
Total				100	

Audit Methodology Evaluation

S.No	Methodology	Max Score
1	Overall approach to the audit assignment for providing opinion on the project financial statements, the adequacy of internal controls and funds have been utilized for the intended purposes in accordance with the project-legal agreement/s and have been correctly reported in the IFR	10
2	Opinion on the compliance with Bank's procurement guidelines.	5
3	Approach in preparing the Management Letter	5
4	Quality assurance mechanism	5
	Total	25

3.1.1 The minimum qualifying marks of the Technical Evaluation is 70

3.1.2 The Financial bids of those bidders would be opened who secure at least 70 in their Technical Capability Proposal.

3.2 Evaluation of Financial Proposal

3.2.1 The Selected Applicant shall be the First Ranked Applicant (having the highest score). The Second Ranked Applicant shall be kept in reserve and may be invited for negotiations in case the first ranked Applicant withdraws, or fails to comply with the requirements.

4. FRAUD AND CORRUPT PRACTICES

4.1 The Applicants and their respective officers, employees, agents and advisers shall observe the highest standard of ethics during the Selection Process. Notwithstanding anything to the contrary contained in this Bid Document, the Authority shall reject a Proposal without being liable in any manner whatsoever to the Applicant, if it determines that the Applicant has, directly or indirectly or through an agent, engaged in corrupt practice, fraudulent practice, coercive practice, undesirable practice or restrictive practice (collectively the “**Prohibited Practices**”) in the Selection Process. In such an event, the Authority shall, without prejudice to its any other rights or remedies, forfeit and appropriate the Proposal Security or Performance Security, as the case may be, as mutually agreed genuine pre-estimated compensation and damages payable to the Authority for, inter alia, time, cost and effort of the Authority, in regard to the Bid Document, including consideration and evaluation of such Applicant's Proposal.

5. MISCELLANEOUS

5.1 The Selection Process shall be governed by, and construed in accordance with, the laws of India and the Courts at Ahmedabad shall have exclusive jurisdiction over all disputes arising under, pursuant to and/or in connection with the Selection Process.

5.2 The Authority, in its sole discretion and without incurring any obligation or liability, reserves the right, at any time, to:

- a) suspend and/or cancel the Selection Process and/or amend and/or supplement the Selection Process or modify the dates or other terms and conditions relating thereto;
- b) consult with any Applicant in order to receive clarification or further information;
- c) retain any information and/or evidence submitted to the Authority by, on behalf of and/or in relation to any Applicant; and/or
- d) Independently verify, disqualify, reject and/or accept any and all submissions or other information and/or evidence submitted by or on behalf of any Applicant.

6. Payment to the Firm

6.1 Payment Frequency and Schedule

Payments for the services rendered shall be made on a quarterly basis in arrears. The contract year shall be divided into four calendar quarters, and the contractor/service provider may raise an invoice for the proportionate contract value at the end of each respective quarter. And this payments to the Selected Applicant/Firm shall be made only After the quarterly audit report and a financial statement, identified as such, shall have been Submitted by the Firm and approved as satisfactory by the Authority.

6.2 Penalty: 10% of approved audit fee for delay and not do as per the audit schedule which is given in the clause 4(L) of TOR. This penalty shall be deducted from payment due. If the authority finds reasonable and satisfactory reason, then the penalty will be waived.

6.3 Payment Conditions

- Payment shall be made only upon fulfilment of report submission conditions
- Audit fee payment shall commence only after:
 - a. Complete audit fieldwork is conducted
 - b. Comprehensive audit report is submitted
 - c. Major findings are discussed with concerned.
- **Deductions:** Taxes (e.g., TDS, GST) are deducted at the source as per prevailing statutory laws before the funds are released.

DESCRIPTION OF THE SERVICES (AS PER TOR)

Terms of Reference (TOR)

1.0 Objectives

The key programme objectives of NACP are Prevention of new infections in high-risk groups and General population through:

- II. Provide comprehensive care and support to all persons living with HIV/AIDS and treatment services for all those who require it.

To achieve the above objectives, the following key strategies have been identified:

- VI. Intensifying and consolidating prevention services with a focus on HRGs and vulnerable population.
- VII. Expanding IEC services for (a) general population and (b) high risk groups with a focus on behavior change and demand generation.
- VIII. Increasing access and promoting comprehensive care, support and treatment.
- IX. Building capacity at National, State, District and facility levels.
- X. Strengthening Strategic Information Management Systems.

2.0 Objective of Audit

The objective of the audit of the Financial Statements (Balance Sheet, Income and Expenditure and Receipts and Payments) is to enable the auditor to express a professional opinion on the financial position of the Gujarat State Aids Control Society at the end of each quarter of fiscal year and of the funds received and expenditures for the accounting period ended **March 31, 2027** as reported by the Financial Statements. The Gujarat State Aids Control Society accounts (books of account) will provide the basis for preparation of the Financial Statements and are established to reflect the financial transactions in respect of the project.

Outputs that will be required of the Internal Auditor

The internal auditors should furnish a quarterly audit report (along with the checklists) to the State Project Director with an executive summary of the critical issues/ finding that require attention of the senior management. A copy of the executive summary must be sent to NACO and a copy of the report must also be placed with the Executive Committee of SACS. The report should be structured in a manner giving the observations/ weaknesses, the implications, suggestions for improvement and the management comments. The status of the actions taken by the management on the recommendations of the previous report should also be provided.

3.0 Location –

The selected Internal Audit firms will cover all 34 districts and approximate 550 NGOs/Peripheral units of Gujarat. (Annexure-6 list of NGOs/Peripheral units) The internal audit will be carried out on a concurrent quarterly basis and will cover a sample Of NGOs and district units/sub district units selected on a Percentage basis from our office. The audit team shall visit at selected NGOs/Peripheral units which is w h o m UCs / SOEs received and incorporated In Annual Financial Statements etc.

so that a quality audit is not compromised.. It should be ensured in the internal audit that the prescribed accounting system including regular bank reconciliation is strictly followed. This will include physical verification of assets, inventories etc. A sample questionnaire (checklist) is provided in annexure-4.

4.0 Scope

The audit be carried out in accordance with Audit & Assurance Standards of Auditing issued by the Institute of Chartered Accountants of India and will include such tests and controls as the auditor considers necessary under the circumstances. In conducting the audit, special attention should be paid to the following:

- (a) An assessment of the adequacy of the project financial management arrangements, including internal controls. This would include aspects such as (i) adequacy and effectiveness of accounting, financial and operational controls and needs for revision of the same, if any; (ii) level of compliance with established policies, plans and procedures; (iii) reliability of accounting systems, data and financial reports; (iv) methods of remedying weak controls or creating them where there are none, and; (v) verification of assets and specific comments on these aspects are required be provided by the auditor annually in the Management letter;
- (b) All funds sent by GOI/State Society as grants-in-aid should be appropriately classified as (i) Utilized; and (ii) Un-utilized. Utilization of funds shall be recognized as expenditure based on actual amount spent in accordance with the conditions as laid down in the project Implementation Plan and relevant financing agreements and only for the purposes for which the funds were provided.
- (c) All funds have been used in accordance with the relevant financial norms and financial regulations with due attention to economy and efficiency, and only for the purposes for which they were provided.
- (d) All expenditure, including procurement of goods and services has been procured in accordance with relevant provisions of the procurement procedures prescribed for the program. Proper documents namely purchase orders, tender documents. Invoices, vouchers, receipts pay bills, TA bills etc., are duly maintained and linked to the transactions.
- (e) All the goods procured and issues are supported by valid receipt and issue documents and are recorded in the stock/inventory registers and the closing balances worked out correctly. Special attention is needed on payment through cash and comments on adequacy of limit on cash payment are therefore solicited.
- (f) Reconciliation of bank statements and accounts is regularly carried out on a monthly basis.
- (g) Expenditure incurred with reference to the budget allocation approved by NACO/DAC. In case the budget allocation is exceeded, proper re- appropriation duly approved by the competent authority has been obtained.
- (h) The expenditures reported as per the quarterly IUFRR/CPFMS are in agreement with the audited expenditure/books of accounts and variances are documented.
- (i) An assessment of closing advances including staff advances. Present an ageing report of the outstanding advances for more than one year.
- (j) An assessment of the compliance of previous audit observation raised. If

any. The audit report should include a separate Para in this regard.

(k) As per NACO, GOI guidelines a note on audit report is to be given as per checklist.

(l) Auditor has to submit audit report as per below time schedule details.

Timing for audit and submission of the audit report

Quarter of audit ending	Audit of NGO & DAPCU & peripheral units & Other	Submission of report
June	16-30 July	15 august 2026
September	16-30 October	15 November 2026
December	16-30 January	15 February 2027
March	16-30 April	15 May 2027

(m) Auditor has to perform all the work of audit in the premises of concerns unit's office.

(n) The scope of work will additionally include detailed review of the issue of advances; staff advances and cash payments for items purchased.

5.0 Financial statements

The financial statements should include:

- A summary of funds received, showing the grant in aid from GOI, GOG and funds received from other sources. Donors. If any separately;
- A summary of expenditures shown under the main project activities of expenditures; and
- A Balance Sheet showing accumulated funds of the project, bank balances & other assets of the project, and liability, if any.

6.0 Reconciliation with the Financial Reports

In addition to the audit of Financial Statements, the auditor is required to audit the Interim Financial Reports (IFRs) used as the basis for the disbursement by the World Bank/DFID. The auditor should apply such tests and controls as the auditor considers necessary under the circumstances. These should be carefully compared for project eligibility with the relevant financing agreements and the Project Implementation Plan for guidance when considered necessary. The following are required to be annexed to the project financial statements:

- When ineligible expenditure, if any, is identified as having been included in the withdrawal applications, these should be noted separately by the auditor in an annexure.
- The amount of expenditure reported in the IFR should be reconciled with the amount appearing under the summary of expenditures of the receipts and Payments statement

7.0 Audit Opinion

Besides a primary opinion on the Financial Statements, the audit report of the Society Accounts should include a separate paragraph commenting on the accuracy and propriety of expenditures shown in the Statements of expenditure and the extent to which the Donor /Agency/can rely on IUFR's as a basis for reimbursement.

8.0 Outputs required of the internal auditor

The internal auditors should furnish a internal audit report (along with checklist annexure-6) to the state project director with an executive summary of the

issues/finding that require attention of the senior management. A copy of executive summary must be sent to NACO and a copy of the report must also be placed before the executive committee of GSACS. The report should be structured in a manner giving observation, weakness, implication, suggestions for improvement and the management comments.

9.0 Management Letter

- a) Give comments and observations, if any, on the accounting records, systems and controls that were examined during the course of the audit.
- b) Identify specific deficiencies and areas of weakness (if any) in systems and internal controls and make recommendations for their improvement including adequacy of control over peripheral units and NGOs; where a sample of peripheral units are covered by the auditor, the observations, if any, on such units should be listed in an annex:
- c) Comment on the adequacy of segregation of duties in the SACS.
- d) Report on the degree of compliance with the financial/ internal control procedures as documented in the financial manual of the project & NGO/CBO guidelines.
- e) Report any procurement which has not been carried out as per the procurement manual issued by NACO.
- f) Report inappropriate cash payments, if any.
- g) Compliance of previous audit observations raised in management letter by previous auditor.
- h) Comment on the adequacy of the system of adjustment of advances including staff advances.
- i) Communicate matters that have come to attention during the audit which might have a significant impact on the implementation of the society; and Bring to attention any other matter that the auditor considers pertinent.

The observations in the Management Letter must be accompanied by a suggested recommendation from the auditors and management comments on the observations/ recommendations from the Management.

Annexure-2

Upload All Below Documents on GEM Portal for Technical Evaluation of Bid

Sl. No	Name of documents.
1.	Scan copy of firm constitution certificate issued by ICAI
2	Scan copy of pan card
3	Scan copy of GST registration
4	Scan copy of last three financial years turnover certificate
5	Scan copy of last three financial years Income tax return acknowledgement
6	Scan copy-Proof of empanelment with C&AG of India for current F.Y period
7	Scan copy of past 5-year experience in the government organization / PSU related proof (work order or contract note or completion certificate)
8	Scan copy of Self-Declaration Regarding have not been blacklisted by any Government Department, Public Sector Undertaking, any other agency in India
9	Scan copy of proof related to Head/ Registered office must locate in Gujarat. Or one full time branch should be in Gujarat for 3 years on full time basis.
10	Scan copy of Application Form and Capability Statement as per Annexure-3
11	Tech-1 Form Technical Proposal Submission Form
12	Tech-2 Form Consultant's Organization and Experience
13	Tech-3 Form Description of Approach, Methodology and Work Plan for Performing the Assignment
14	Tech-4 Form Team Composition and Task Assignments
15	Tech-5 Form Curriculum Vitae (CV) for Proposed Professional Staff
16	Tech-6 Form Work Schedule
17	Tech-7 Form Details of all audit project supported by the World Bank or other bilateral or multilateral agencies (e.g. DFID, ADB, UNDP etc.)

Annexure-3

Capability Statement for short listing Chartered accountant Firms for Internal Audit for the Financial year 2026-27

Firms for the audit of the accounts of Gujarat AIDS Control Society District Units/peripheral institutions/NGO'S

PART_A

Status of the Firm	Partnership		Sole Proprietorship	
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1. (a) Name of the firm (in Capital letters) _____
(b) Address of the Head Office _____
(Please also give telephone no. _____
and e-mail address) _____
(c) PAN No. of the firm _____
2. ICAI Registration No. _____ Region Name _____
Region Code No. _____
3. Empanelment number with C&AG; -
4. (a) Date of constitution of the firm:
(b) Date since when the firm has a full time FCA
5. Full-time Partners/Sole Proprietor of the firm as on 1st January, _____

S. No.	Continuous association with the firm	Number of FCA	Number of ACA
(a)	Less than one year		
(b)	1 year or more but less than 5 years		
(c)	5 years or more but less than 10 years		
(d)	10 years or more but less than 15 years		
(e)	15 years or more		
6. Number of Part time Partners if any, as on 31 January, 2026 _____
7. Number of Full time Chartered Accountant as on 31 January, 2026 _____
8. Number of audit staff employed full-time with the firm
(a) Articles/Audit Clerks _____
(b) Other Audit Staff (with knowledge of book _____

keeping and accountancy)

(c) Other Professional Staff (please specify) _____

(list to be attached for Sl. No. 5 to 8)

9. Head Office Address:

o Address: _____

o City: _____ State: _____ PIN: _____

o Phone: _____ Email: _____

o Years at current location: _____

Branch Offices in Gujarat (if any):

o Office 1: _____

o Office 2: _____

o Office 3: _____

(List to be attached of head office and branch office with evidence)

10 Whether the firm is engaged in any internal or external audit or providing any other services to any Govt. Company/Corporation or co-operative institution etc. If 'yes', details may be given Yes/No on a separate sheet.

11 Whether the firm is implementing quality control Policies and procedures designed to ensure Yes/No That all audit are conducted in accordance with Statements on Standard Auditing Practices. (If yes, a brief note on the procedure adopted is to be enclosed)

12 Are there are any court/arbitration/ Yes/No legal cases against the firm (If yes, give a brief note of the cases indicating its present status)

13. Fees earned by the firm for the last 5 years

Type of audit	PSU/Autonomous body	Companies in private sector	Banks
Statutory/Branch Audit/			
6-monthly audit review			
Internal/Concurrent Audit			
Total of the above			

Signature of Proprietor/Sole Partner

PART - B

Undertaking

I/We the sole proprietor/partners of M/S_____ chartered accountants do hereby jointly and severally verify and declare: -

(i) that the particulars given are complete and correct and that if any of the statements made or the information so furnished in the application form is later found not correct or false or there had been suppression of material information, the firm would not only stand disqualified from the allotment, but would be liable for disciplinary action under the Chartered Accountants Act, 1949 and the regulations framed there under;

(ii) that the firm proprietor or partners have not been debarred or cautioned by ICAI during the last five years (if cautioned give details);

(iii) that individually we are not engaged in practice otherwise or in any other activity which would be deemed to be a practice under Section 2(2) of the Chartered Accountants Act, 1949;

(iv) that the constitution of the firm as on 1st January of the relevant year shown in the Expression of Interest is the same as that in the Constitution Certificate issued by the ICAI.

Sl. No	Name of partner/sole Proprietor	Membership registration Number	PAN No.	Date of payment of fees for the relevant year ___A/B*	Signature of partner/sole proprietor

*A for membership

*B for issue of Certificate of practice

Place

Date

Encl -

Signature of Proprietor/Sole Partner

Annexure-4 Internal Audit Checklist format

Internal Audit Checklist				Remarks
S.No	Assessment Parameters/Internal Checks/Controls	Observation		
1	NGOs	YES	NO	
1	Is there a TSU to support NGO/CBO activities and does it have a finance staff			
2	Has the financial management capacity of the NGO been assessed by the TSU and the process documented during the selection process.			
3	Are there any critical FM capacity issues identified during selection process and how are these planned to be addressed.			
4	Are contract files maintained properly?			
5	Does the contract with the NGO contain the Financial Management aspects			
6	<u>FM Staffing and Training</u> Does the NGO/CBO have the required FM staff? Has the current staff been trained on financial management under the project?			
7	<u>Flow of Funds</u> Are the tranche releases to NGOs in compliance with the contractual obligations and in adherence to the NGO/CBO guidelines? Also, comment on timeliness of releases by SACS.			
8	Are funds released to the NGOs/CBOs without settlement of previous advance or without receipt of quarterly financial report?			
9	<u>Accounting</u> Are accounts maintained as per the requirements of NGO/CBO Guidelines? Are the accounts updated?			
10	<u>Financial Reporting</u> Check SOEs submitted during the period under audit against books of accounts and certify the correctness of the SOEs and eligibility of expenditure			

11	Is the NGO/CBO timely in submitting financial reports to the SACS? Please comment on the reasons for delay and period of delay. In case of delay, what actions are being taken by the NGO/CBO to address this issue?			
12	<u>Internal Audit –</u> Compliance Has the NGO/CBO submitted timely and satisfactory compliance on the audit of previous period (s)?			
13	<u>External Audit -</u> Have annual audited financial statements received by SACS from the NGOs?			
14	<u>Recovery from NGOs</u> Were any recoveries made from the NGOs pursuant to audit objections?			
15	<u>Review by TSU</u> • Are on-site visits to the NGOs made by the finance staff of the TSU? • Is the financial review of NGOs by the TSU adequate in terms of the quality and frequency?			
2	Peripheral Units	YES	NO	
1	Has a sanction letter been issued for the proposed activity by the peripheral unit			
2	Are the financial management, financial reporting and date of settlement of advance indicated in the sanction letter?			
3	Is the settlement of advance received by peripheral units from SACS done on time and is it supported by a proper utilization certificate			
4	Are subsequent tranches released to the peripheral units without settlement of the first advance?			
5	<u>Financial Reporting</u> check SOEs/UCs submitted during the period under audit against books of accounts and certify the correctness of UC/SOE and eligibility of expenditure			
6	Comment on the quality and adequacy of the financial records maintained by the peripheral units (for the sample covered during the course of quarterly internal audit). Attach a separate sheet where necessary.			

7	Comment on internal controls e.g., cash payments above the limit, proper authorization of payments etc.			
3	Payments and receipts	YES	NO	
1	Are the payments for expenditures in line with the approved annual work plan			
2	Are the payments properly approved in line with the financial delegation			
3	Are the supporting documents filed properly and easily accessible			
4	Salary Payments: are payments supported by adequate and updated staff records (signed contracts, attendance register etc.)?			
5	Is there a serial control over payment, receipt and journal vouchers			
6	Are the expenditures/ payments charged to the correct account code and head of expenditure			
7	Is the system generated voucher used as the basis for approval of payments			
8	Comment on timeliness of payments, including salary payments			
4	Overall Monitoring of advances	YES	NO	
1	Is the system for monitoring and control of advances (including staff advance) adequate? Are advance registers updated?			
2	Are there a large number of advances overdue			

3	Is there an ageing report generated for review by the project director on a periodic basis.			
4	Are adequate actions taken by NGO/peripheral units for recovery of advances?			
5	Operation of bank account.	YES	NO	
1	How many Bank accounts are being maintained and are Bank reconciliations carried out on a monthly basis?			
2	Is there a dedicated bank account for the project and are all cheques signed by two signatories?			
3	Are there any un-reconciled or unaccounted for balances?			
4	Are payments made by crossed cheque/draft?			
5	Is there adequate physical control over cash, receipt book and blank cheque books			
6	Fixed Assets	YES	NO	
1	Have the procurement procedures prescribed in the Procurement Manual followed by the SACS for procurement of assets purchased by the SACS.			
2	Are these supported by adequate and valid supporting documents			
3	Are the assets procured documented in the fixed assets register giving its location etc.			
4	Carry out a sample verification of fixed assets both in SACS and the peripheral units/ NGOs			

5	Are assets received in kind also recorded in the fixed asset register giving the date of receipt, location etc.			
6	Has a material been purchased for the activity?			
7	Has the purchased material been entered in the stock register? Is it up to date and physical stock in agreement with book balances?			
8	Is there a regular system of annual physical verification of assets and six-monthly verification of stocks?			
7	Other Issues	YES	NO	
1	Any other issues that the firm may like to address			

S
Signature of the CA Firm

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Annexure-5
(Financial Proposal for Internal Audit)

Please fill data as per quarter Professional fees

S.No	Particulars	Per quarter fee (in rupees)	Total fee for year (= per quarter fee X 4)
1.	Professional fees for conducting Internal audit for NGOs/Peripheral Units etc. including all charges (all staff expenses, travel, accommodation, all applicable taxes, etc. and all tasks outlined in the assignment) (F.Y 2026-27)		
2	GST		
	Total Amount		

Signature of the CA Firm

Annexure-6
(List of NGO and Peripheral Units of Gujarat state control society)

Sr.No	Name of Activities	Numbers
1	NGOs/TI	76
2	LWS/LES/TI/NGO	11
3	STI Clinics	60
4	ICTC	261
5	DISHA	13
6	ART Center	48
7	Lab Services (SRL, VLL, RRC-STI, SRC-STI)	12
8	SSK	24
9	AMSACS + NGO Under AMSACS	1+13
10	Vihan center	9
11	State reference center	1

Note: The number of units mentioned above may increase / decrease by 10% to 15% in addition to this all-other organizations /institutes funded by Gujarat State AIDS Control Society is to be audited.

Form TECH-1: Technical Proposal Submission Form

[Location, Date]

To: [Name and address of Client]

Dear Sirs:

We, the undersigned, offer to provide the consulting services for [Insert title of assignment] in accordance with your Request for Proposal bid documents dated [Insert Date of bid] and our Proposal. We are hereby submitting our Proposal, which includes this Technical Proposal, and a Financial Proposal sealed under a separate envelope¹.

We hereby declare that all the information and statements made in this Proposal are true and accept that any misinterpretation contained in it may lead to our disqualification.

If negotiations are held during the period of validity of the Proposal, we undertake to negotiate on the basis of the proposed staff. Our Proposal is binding upon us and subject to the modifications resulting from Contract negotiations.

We undertake, if our Proposal is accepted, to initiate the consulting services related to the assignment not later than the date indicated in Paragraph Reference 4(L).

We understand you are not bound to accept any Proposal you receive.

We remain,

Yours sincerely,

Authorized Signature [In full and initials]: _____

Name and Title of Signatory: _____

Name of Firm: _____

Address: _____

Form TECH-2: Consultant's Organization and Experience

A - Consultant's Organization

[Provide here a brief (two pages) description of the background and organization of your firm/entity and each associate for this assignment.]

Please upload TECH-2 Form and Scan copy of past experience in the government organization's /PSU related proof (work order or contract note or completion certificate)

B - Consultant's Experience

[Using the format below, provide information on each assignment for which your firm, and each associate for this assignment, was legally contracted either individually as a corporate entity or as one of the major companies within an association, for carrying out consulting services similar to the ones requested under this assignment. You can Use 20 pages.]

1. Assignment name:	2. Approx. value of the contract (in current Rupees):
3. Country: Location within country:	4. Duration of assignment (months):
5. Name of Client:	6. Total No of staff-months of the assignment:
7. Address:	8. Approx. value of the services provided by your firm under the contract (in current Rupees):
9. Start date (month/year): Completion date (month/year):	10. No of professional staff-months provided by associated Consultants:
11. Name of associated Consultants, if any:	12. Name of senior professional staff of your firm involved and functions performed (indicate most significant profiles such as Project Director/Coordinator, audit partner Team Leader, Audit manager):
13. Narrative description of Project:	
14. Description of actual services provided by your staff within the assignment:	
15. Upload this experience related proof	

Firm's seal and sign: **Please upload TECH-2 Form and Scan copy of past experience in the government organization's /PSU related proof which is mentioned in this above tech form (work order or contract note or completion certificate)**

Form TECH-3: Description of Approach, Methodology and Work Plan for Performing the Assignment

[Technical approach, methodology and work plan are key components of the Technical Proposal. You are suggested to present your Technical Proposal (50 pages, inclusive of charts and diagrams) divided into the following three chapters:

- a) Technical Approach and Methodology,**
- b) Work Plan, and**
- c) Organization and Staffing,**

a) Technical Approach and Methodology. In this chapter you should explain your understanding of the objectives of the assignment, approach to the services, methodology for carrying out the activities and obtaining the expected output, and the degree of detail of such output. You should highlight the problems being addressed and their importance, and explain the technical approach you would adopt to address them. You should also explain the methodologies you propose to adopt and highlight the compatibility of those methodologies with the proposed approach.

b) Work Plan. In this chapter you should propose the main activities of the assignment, their content and duration, phasing and interrelations, milestones (including interim approvals by the Client), and delivery dates of the reports. The proposed work plan should be consistent with the technical approach and methodology, showing understanding of the TOR and ability to translate them into a feasible working plan. A list of the final documents, including reports, drawings, and tables to be delivered as final output, should be included here. The work plan should be consistent with the Work Schedule of Form TECH-8.

c) Organization and Staffing. In this chapter you should propose the structure and composition of your team. You should list the main disciplines of the assignment, the key expert responsible, and proposed technical and support staff.]

[illegible]

Form TECH-5: Curriculum Vitae (CV) for Proposed Professional Staff

1. **Proposed Position** [*only one candidate shall be nominated for each position*]: _____

2. **Name of Firm** [*Insert name of firm proposing the staff*]: _____

3. **Name of Staff** [*Insert full name*]: _____

4. **Date of Birth:** _____ **Nationality:** _____

5. **Education** [*Indicate college/university and other specialized education of staff member, giving names of institutions, degrees obtained, and dates of obtainment*]: _____

6. **Details about Membership of Professional Associations** **(Please upload attested copy of Certificate of ICAI /or related institute for each qualified staff)**

7. **Other Training** [*Indicate significant training since degrees under 5 - Education were obtained*]: _____

8. **Countries of Work Experience:** [*List countries where staff has worked in the last ten years*]: _____

9. **Languages** [*For each language indicate proficiency: good, fair, or poor in speaking, reading, and writing*]: _____

10. **Employment Record** [*Starting with present position, list in reverse order every employment held by staff member since graduation, giving for each employment (see format here below): dates of employment, name of employing organization, positions held.*]:

From [Year]: _____ To [Year]: _____

Employer: _____

Positions held: _____

11. Detailed Tasks Assigned

[List all tasks to be performed under this assignment]

12. Work Undertaken that Best Illustrates Capability to Handle the Tasks Assigned

[Among the assignments in which the staff has been involved, indicate the following information for those assignments that best illustrate staff capability to handle the tasks listed under point 11.]

Name of assignment or project: _____

Year: _____

Location: _____

Client: _____

Main project features: _____

Positions held: _____

Activities performed: _____

13. Certification:

I, the undersigned, certify that to the best of my knowledge and belief, this CV correctly describes myself, my qualifications, and my experience. I understand that any wilful misstatement described herein may lead to my disqualification or dismissal, if engaged.

[Signature of staff member or authorized representative of the staff]

Date: _____
Day/Month/Year

Full name of authorized representative: _____

Form TECH-7

Details of all audit project supported by the World Bank or other bilateral or multilateral agencies (e.g. DFID, ADB, UNDP etc.)

Sr No	Name of auditee (Government organization Name)	Name/type of audit assignment	Year of audit	Name of senior professional staff of your firm involved in this assignment and signing audit report	Position held in the relevant audit project (Audit partner/Audit manager/Team leader)	Audit assignment appointment proof
						Attach all this project Assignment supporting documents (work order/contract note/ completion certificate) Note- it is mandatory to attach audit experience Reference mentioned here.

Seal and signature of firm