



Bid Number/बोली क्रमांक (बिड संख्या):
GEM/2024/B/5207580
Dated/दिनांक : 01-08-2024

Bid Document/ बिड दस्तावेज़

Bid Details/बिड विवरण	
Bid End Date/Time/बिड बंद होने की तारीख/समय	22-08-2024 12:00:00
Bid Opening Date/Time/बिड खुलने की तारीख/समय	22-08-2024 12:30:00
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	Gujarat State Handicrafts Development Corporation Limited (gurjari)
Organisation Name/संगठन का नाम	N/a
Office Name/कार्यालय का नाम	H.o
Item Category/मद केटेगरी	Financial Advisory Services - Onsite; Internal Audit
Contract Period/अनुबंध अवधि	1 Year(s)
Minimum Average Annual Turnover of the bidder (For 3 Years)/बिडर का न्यूनतम औसत वार्षिक टर्नओवर (3 वर्षों का)	15 Lakh (s)
Years of Past Experience Required for same/similar service/उन्हीं/समान सेवाओं के लिए अपेक्षित विगत अनुभव के वर्ष	5 Year (s)
MSE Exemption for Years of Experience and Turnover/ अनुभव के वर्षों से एमएसई छूट	No
Startup Exemption for Years of Experience and Turnover/ अनुभव के वर्षों से स्टार्टअप छूट	No
Document required from seller/विक्रेता से मांगे गए दस्तावेज़	Experience Criteria,Bidder Turnover,Certificate (Requested in ATC),Additional Doc 1 (Requested in ATC),Additional Doc 2 (Requested in ATC) *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 to RA enabled/बिड से रिवर्स नीलामी सक्रिय किया	No
Type of Bid/बिड का प्रकार	Two Packet Bid

Bid Details/बिड विवरण

Time allowed for Technical Clarifications during technical evaluation/तकनीकी मूल्यांकन के दौरान तकनीकी स्पष्टीकरण हेतु अनुमत समय	2 Days
Estimated Bid Value/अनुमानित बिड मूल्य	708000
Evaluation Method/मूल्यांकन पद्धति	Total value wise evaluation

EMD Detail/ईएमडी विवरण

Advisory Bank/एडवाइजरी बैंक	Bank Of Baroda
EMD Amount/ईएमडी राशि	21240

ePBG Detail/ईपीबीजी विवरण

Advisory Bank/एडवाइजरी बैंक	Bank Of Baroda
ePBG Percentage(%) /ईपीबीजी प्रतिशत (%)	5.00
Duration of ePBG required (Months)/ईपीबीजी की अपेक्षित अवधि (महीने).	14

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

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

Beneficiary/लाभार्थी :

GUJARAT STATE HANDLOOM & HANDICRAFT DEVELOPMENT CORPORATION LIMITED
GUJARAT STATE HANDLOOM & HANDICRAFT DEVELOPMENT CORPORATION LIMITED, HTI Building, Near Mahatma Mandir, Sector 13, Gandhinagar, Gujarat.
(Gujarat State Handloom And Handicraft Corporation Limited)

Splitting/विभाजन

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

MII Compliance/एमआईआई अनुपालन

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

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

Additional Qualification/Data Required/अतिरिक्त योग्यता /आवश्यक डेटा

Scope of work to be uploaded by buyer:[1722490713.pdf](#)

Financial Advisory Services - Onsite; Internal Audit (1)**Technical Specifications/तकनीकी विशिष्टियाँ**

Specification	Values
Core	
Deployment Location	Onsite
Category of financial advisory service	Internal Audit
Sub-category of Financial Advisory Services	Internal Audit
Financial Advisory Reports	Yes
Frequency of Progress Report	As mentioned in the Tender
Type of Professional/Resources required	Chartered accountant
Qualification of Professional/Resources required	CA
Certification of Professional/Resources required	As mentioned in the Tender
Total Experience of Professionals / Resources (In years)	As mentioned in the Tender
Addon(s)/एडऑन	
Post Financial Advisory 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	Ranabhai Rajabhai Jadav	382016,Gujarat State Handloom & Handicrafts Development Corporation Ltd. Handloom Technology Institute Building, Nr Mahatma Mandir, Sector-13, Gandhinagar(Gujarat).	1	N/A

Buyer Added Bid Specific Terms and Conditions/क्रेता द्वारा जोड़ी गई बिड की विशेष शर्तें**1. Generic**

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

2. Past Project Experience

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

3. Forms of EMD and PBG

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

GUJARAT STATE HANDLOOM & HANDICRAFT DEVELOPMENT CORPORATION LIMITED
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. Forms of EMD and PBG

Successful Bidder can submit the Performance Security in the form of Account Payee Demand Draft also (besides PBG which is allowed as per GeM GTC). DD should be made in favour of

GUJARAT STATE HANDLOOM & HANDICRAFT DEVELOPMENT CORPORATION LIMITED
payable at

Gandhinagar

. After award of contract, Successful Bidder can upload scanned copy of the DD in place of PBG and has to ensure delivery of hard copy to the original DD to the Buyer within 15 days of award of contract.

5. **Certificates**

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

6. **Buyer Added Bid Specific ATC**

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

Disclaimer/अस्वीकरण

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

1. Definition of Class I and Class II suppliers in the bid not in line with the extant Order / Office Memorandum issued by DPIIT in this regard.
2. Seeking EMD submission from bidder(s), including via Additional Terms & Conditions, in contravention to exemption provided to such sellers under GeM GTC.
3. Publishing Custom / BOQ bids for items for which regular GeM categories are available without any Category item bunched with it.
4. Creating BoQ bid for single item.
5. Mentioning specific Brand or Make or Model or Manufacturer or Dealer name.
6. Mandating submission of documents in physical form as a pre-requisite to qualify bidders.
7. Floating / creation of work contracts as Custom Bids in Services.
8. Seeking sample with bid or approval of samples during bid evaluation process. (However, in bids for [attached categories](#), trials are allowed as per approved procurement policy of the buyer nodal Ministries)
9. Mandating foreign / international certifications even in case of existence of Indian Standards without specifying equivalent Indian Certification / standards.
10. Seeking experience from specific organization / department / institute only or from foreign / export experience.
11. Creating bid for items from irrelevant categories.
12. Incorporating any clause against the MSME policy and Preference to Make in India Policy.
13. Reference of conditions published on any external site or reference to external documents/clauses.
14. Asking for any Tender fee / Bid Participation fee / Auction fee in case of Bids / Forward Auction, as the case may be.
15. Any ATC clause in contravention with GeM GTC Clause 4 (xiii)(h) will be invalid. In case of multiple L1 bidders against a service bid, the buyer shall place the Contract by selection of a bidder amongst the L-1 bidders through a Random Algorithm executed by GeM system.

Further, if any seller has any objection/grievance against these additional clauses or otherwise on any aspect of this bid, they can raise their representation against the same by using the Representation window provided in the bid details field in Seller dashboard after logging in as a seller within 4 days of bid publication on GeM. Buyer is duty bound to reply to all such representations and would not be allowed to open bids if he fails to reply to such representations.

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

specified in General Terms and Conditions/सामान्य नियम और शर्तें is contradicted by the conditions stipulated in Service Level Agreement, then it will over ride the conditions in the General Terms and Conditions.

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

---Thank You/धन्यवाद---

GUJARAT STATE HANDLOOM & HANDICRAFT DEVELOPMENT CORPORATION LIMITED.

(A GOVERNMENT OF GUJARAT UNDERTAKING)

Head Office: Handloom Technology Institute Building,
Near Mahatma Mandir, Sector-13, Gandhinagar, Gujarat-382016.

Tender Notice

**Tenders are Invited from the eligible Chartered Accountancy Firms
to provide services as
An Internal auditor
of the corporation for the F.Y. 2024-25**

E-mail : md-gshhdc@gujarat.gov.in, mktgshhdc@gmail.com

Website: <https://gurjari.gujarat.gov.in>

E-Commerce Website: <https://www.garvigurjari.in>

Notice Inviting Tenders

Tenders are invited by GSHHDC Ltd. from the eligible, reputed, and experienced Chartered Accountant Firms to carry out internal audit of the corporation including Head office, sales outlets (emporiums), TCPCs (Training cum Procurement Centers), Central Warehouse Store and E-Commerce store as per the detailed Scope of work given in this bid document. Sellers are requested to apply for the bid on GeM portal only.

Pre-Bid Qualification criteria (PBQ)

The CA Firm should be fulfilling the following conditions and must also submit documentary evidence in support of fulfilment 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.

#	Eligibility Criteria	Documentary evidence to be attached
1	The CA firm must not have been blacklisted by any Central/State Government Department or Public Sector Undertaking for any contract executed in the past.	An affidavit on Rs. 300 non-judicial stamp paper.
2	The CA firm must have had a registered Head Office located in Gujarat for at least the past 5 years. Firms registered outside Gujarat must have at least one operational branch office located in Gujarat, which must have been functional for the past 3 years.	Attach the ICAI's certificate of registration of the firm. If the firm is registered outside Gujarat, the certificate must include details of all branches, with at least one branch located in Gujarat.
3	The CA firm should have a minimum average annual receipt of Rs. 15 lakhs from audit and attestation services only for each of the last three fiscal years ending on 31-03-2023 (FY 2020-21, FY 2021-22, and FY 2022-23).	Attach a practicing Chartered Accountant's certificate of gross receipts from audit and attestation services.
4	The CA firm should have at least two full-time partner Chartered Accountants , one of whom must be a Fellow Chartered Accountant (FCA). The firm must submit its registration certificate indicating the details of the partners.	ICAI's Certificate of registration of Firm must be attached
5	The CA firm should have completed at least five assignments of internal audits for any private or public limited company or for any Central or State government PSU in the last five years as of 31-03-2024.	Provide copies of work orders and a self-attested list of assignments completed in the last five years as of 31-03-2024, in the format specified in Annexure-01.

6	The CA firm should have at least 30 employees including article associates dedicated to audit and assurance work.	Submit a list of resources, including details such as name, qualification, and experience. This list must be presented in a table format on the letterhead of the firm/CA Firm, sealed and signed by the CA Firm or an authorized partner of the firm.
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Note: The GSHHDC Ltd. reserves the right to verify the claims made by the CA Firms and to carry out the capability assessment of the CA Firms and the decision of GSHHDC Ltd. shall be final in this regard.

Scope of Work

Gujarat State Handloom & Handicrafts Development Corporation Limited is Government of Gujarat Undertaking having its Registered Office at HTI building, sector 13, Gandhinagar. The main activity of the Corporation is Procurement and Selling of Handloom & Handicrafts products through its 8 Training cum Production Centers, 25 Sales outlets/emporium and one online store across the country list is attached in this bid document. It also works for implementation of various government schemes for promotions the welfare of handloom and handicrafts artisans of the State.

For within Gujarat State Establishments:

The Internal auditor of the company is required to visit and conduct internal audit at **quarterly basis** of all 8 Training cum Procurement Centers (TCPC), all Sales Emporiums, central Stores including E Store located within the Gujarat state. That is, after the end of each half quarter, Internal auditor should conduct audit of all establishments of the corporation within the Gujarat State and submit all reports within the 15 days of end of relevant half year period. Within the said period of 15 days, Internal auditor is required to get written compliance of reports from each of the establishments i.e., TCPCs, Emporia, Central store and E store and internal auditor need to submit his/her reply on the written compliances received.

For outside Gujarat State Establishments:

For outside Gujarat State, Internal auditor is required to visit and conduct internal audit on **Half yearly basis**. Internal auditor must submit half yearly internal audit report of outside Gujarat state emporiums within the 30 days of end of relevant quarter. Within the said period of 30 days, Internal auditor is required to get written compliance of reports from each of establishments Emporia and internal auditor need to submit his/her reply on the written compliances received.

For Head Office at HTI Building, Sector 13, Gandhinagar.

For Head office, Internal auditor is required to conduct internal audit on **quarterly basis** and submit the report along with the detailed ledger scrutiny report within 15 days of end of relevant quarter.

Internal auditor is also required to conduct detailed ledger scrutiny of the books of accounts maintained by the corporation at head office after the books of accounts are finalized by the Management and give separate report of ledger scrutiny besides internal audit reports after end of each six months in a financial year.

Besides these, Internal auditor is also required to conduct physical verification of cash balances at emporia, head office, Physical verification of Stock at all the emporia, TCPCs and central store including E store at the time of visiting for internal audit and separate supplementary report on physical verification of cash balance and inventories should form part of each internal audit report.

This separate report of physical verification should accompany supporting documents signed by emporia In-charge likewise certificate duly signed by emporia/TCPC/E-Store/Central Store in-charge regarding physical stock at emporia before conducting physical verification, Cash Balance

certificate, Stock register maintained by such establishment whether in physical or in electronic form along with physical stock verification sheet prepared and signed by the Visiting auditor and principal auditor of the firm. At any point of time, if there is a change in policy for valuation of stock is done by GSHHDC Ltd then, CA firm must reassess/revalue stock as per the new policy of GSHHDC Ltd including for already physically verified/assessed/valued stock as per old policy.

At the end of the financial year, internal auditor must do 100% physical stock verification and report accordingly to the management in the internal audit report.

It will be the responsibility of the internal auditor before conducting audit to submit the detailed schedule of conducting internal audits of the establishments of the GSHHDC Ltd and must provide the list of such documents and information as necessary to conduct internal at least 7 days prior to visit at the establishments.

The GSHHDC Ltd. has implemented the ERP software at all the establishments of the corporation. The CA Firm must consider this fact prior to participating in this bid.

GSHHDC Ltd. is primarily using the Tally ERP9 software for maintaining books of accounts and other records but along with Tally ERP 9, New ERP software (ODOO) has also been implemented from the FY 2023-24. ERP software is also used at all the sales emporiums for generating sales invoices and MIS like various inventory management reports. Thus, CA Firm shall also be required to audit all the transactions / entries passed in new ERP software and give a separate report on the same too.

Detailed scope of work

1. FINANCIAL RECORDS

100 % audit of financial records of Head Office, all Training cum Procurement Centers (TCPC), all Emporia, central Stores including E store

A. CASH BOOK/BANK BOOK

1. Cash book/bank book verification at the time of visit.
2. Is cash book maintained properly? Is cash on hand verified? (Further cash balance, cash on hand) should be verified with cash book i.e., Physical Balance shown must tally with cash book which must be certified by Auditor at time of audit of concern branch and during surprise verification.

B. RECEIPTS AND VOUCHER

1. Verification of day-to-day Cash/Credit sales, export sales, consignment sales, exhibition/Mela sales directly handled by Head Office if any and other related sales records.
2. Verification of expenses at Head Office, Training cum Production Centers (TCPC), Emporia and Stores consisting of authorization and proper accounting records.
3. Verification of Scheme expenses at Head Office, Training cum Production Centers (TCPC), Emporia and Stores consisting of authorization and proper accounting records. Also, separate reporting of the same in audit report.

4. Verification of purchase records and its reconciliation with stock records, Purchase Inward Register (PIR).
5. Are all the vouchers approved by the Competent Authority?
6. Must verify whether the vouchers passed as per powers delegated to the respective heads and as per rules framed thereto. (If any deviation is found, should be given report on separate paper).
7. Are all the vouchers serially numbered?
8. Have noticed any corrections/deletion/addition in figures of the vouchers? (if 'Yes' complete details shall be given)
9. Must verify authority for payment of vouchers?
10. Is proper accounting treatment given to receipt/payment?
11. Necessary information relating to payment made in cash for Rs.20000/ & above should be provided.
12. Verification of Rebate Statements of all branches at Head Office and Certification of the same on quarterly basis.

C. BANK RECONCILIATION STATEMENTS

1. Are all bank's reconciliation statements prepared?
2. Must verify all the reconciliation statement?
3. Are there any outstanding cheques issued for more than 03 Months?
4. Any other debits raised by the banks accounted for in the cash book?
5. Are correct entries passed for returned cheques/D.D. by the bankers?
6. Is there any cheque deposited with the bank but not credited by the bank with 3 months of deposit? If 'yes', details must be reported relating to date of deposit, amount, cheque no. , banks etc.
7. Must verify original Bank Balance statements/certificates with bank reconciliation statements. (If any corrections are made in certificates verify its correctness)

D. VERIFICATION OF LEDGER/FINANCIAL BOOKS OF ACCOUNTS

1. 100% Ledger scrutiny of all branches and Head Office accounts.
2. Reconciliation of all branches account with Head Office.
3. Checking of important balance sheet statements like Trial balance, Groupings made of the trial balances, Notes(schedule) of Profit & Loss account and balance sheet.
4. Verification of statutory compliance of the contracts.

E. VERIFICATION OF REGISTER

1. Verification of Fixed asset Register.
2. Verification of Fixed Deposit & Liquid Deposit Register.
3. Verification of cheque book register.
4. Internal Auditor would check Bank Guarantee Register to ensure that the Bank guarantees are renewed or returned bank as per provision of Concession agreement.

F. DEPRECIATION

Verification of Depreciation charged on the assets of the corporation at the end on the year.

G. DEDUCTIONS/ RECOVERIES/VERIOUS STATUTORY REQUIREMENTS

1. Are statutory deductions i.e., Income Tax, TDS, Professional Tax PF, EPF, GST etc. made according to rules?
2. Entire work related to GST & TDS i.e., collect the data from all branches, verification of data and accordingly prepared all types of statements for deposit the TDS. GST etc. Filing of all types of returns related to GST, TDS etc., revised the returns as per requirement, verification of GST ledgers in books of Head Office and assist the finance staff for proper accounting and necessary rectification in data entries it required. Also verify the all GST, TDS etc. returns filled by the other branches outside the Gujarat and assist the In-charge of emporium with consultation with their consultant appointed for the GST, TDS etc. work.
3. Whether the same is deposited in the prescribed time with the concerned authorities? If 'not' give details as under.

Due date of Deposit of Tax	Amount to be deposited in Rs.	Actual date of deposit	Actual Amount paid	Interest Payable	Reason of such delay?
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4. Are the same accounted properly? If, 'not' get it corrected.
5. Are Statutory returns like Income Tax (ETDS), Professional Tax, GST etc. filed in time. If, 'not' details should be Provided.
6. Necessary information relating to payment made in cash for Rs. 1,000/- & above should be provided.
7. Applicability of shops and establishments act, registration of firm etc.
8. Any other applicable Acts.

H. COMPLIANCE WITH THE POINTS RAISED IN THE EARLIER INTERNAL AUDIT REPORTS, CAG COMMERCIAL AUDIT REPORTS & STATUTORY AUDIT REPORT

1. Whether the previous Internal audit reports have been complied by concern branch of the Corporation?
2. How many comments are outstanding?
3. What decision has been taken by the Corporation for compliance of outstanding comments?
4. To Assist GSHHDC Ltd. in Preparation of replies of comments/draft comments of Commercial Audit & Propriety Audit.

I. ACCOUNTING STANDARDS

1. Whether the Accounting Standards issued by the Institute of Chartered Accountant of India are followed by the company appropriately?
2. Applicability of accounting standards in final accounts
3. Verification of Compliance of all applicable Accounting Standards.
4. Compliance of GST, and such other revenue tax including TDS, Professional Tax, PF & PPF provisions of Bonus, Gratuity etc. & compliance of Tax Audit Provisions & filing of necessary returns relating there to.

J. CERTIFICATION & VERIFICATION OF STOCKS

100 % physical verification of inventory at all Training cum Production Centers (TCPC), Emporia & Stores including E Store,

1. Verification of stock movement from Head Office, Training cum Production Centers (TCPC) & Stores and Emporia to other branches and from other branches to Head Office, Training cum Production Centers (TCPC), Emporia and Stores.
2. Reconciliation of direct purchase made by all branches with Head Office's purchase record including consignment sale & purchase.
3. Movement of stock related to exhibition/mela and its reconciliation.
4. Reconciliation of processing work & fabrication work, obtaining certificates from processors and fabricators for stock lying with them.
5. Yearly reconciliation of stock of Stores, Head Office, Training cum Production Centers (TCPC) and All Emporia. Report on shortage/excess if any at Head Office & All Training cum Production Centers (TCPC)/Stores and emporia.
6. Surprise verification of items lying with stores/All Training cum Production Centers (TCPC) /Emporia/ Head Office at the time of Internal audit and report of shortage / excess with Book Stock.
7. Physical verification of stock on 31st March at Stores, Head Office, Training cum Production Centers (TCPC) (including sample goods/exhibition/mela goods etc.) and emporia and its Certification.
8. Reconciliation of stock of all branches along with final closing stock certificates of the Corporation. This would include stock in transit also at all the levels.
9. Physical verification of consignment stock as on 31st March is not essential as the stock of consignment do not belong to Corporation. However, figure of consignment stock as on 31st March is required for "notes on 'accounts.
10. Physical verification of fixed Assets/Dead Stock and report of shortages if any.
11. To provide Utilization certificate for utilization of Government (State & Central) grants/subsidy under various schemes as and when required.
12. To conduct audit of the daily cash sales statements of all branches at Head Office for provide quarterly certificate of Rebate (Discount) given to customers for reimbursement of the same from Government.

K. ESTABLISHMENT AND ADMINISTRATION

1. Verification of Salary, Provident fund, Prof. Tax, TDS etc. & to verify whether returns are filed before competent authority in time.
2. To verify in case of new employees about their inclusion of names in salary sheet.
3. To check the records with respect to purchase & other stationary items.
4. Verification of personnel records i.e., all types of leave records at Head Office, All Training cum Production Centers (TCPC), Stores and Emporia etc. and it's reconciliation with Head Office.
5. Verification of all company owned vehicle documents i.e., R.T.O. Book, Insurance, logbook etc.
6. Verification of all movable and unmovable assets register and all related papers i.e., Agreement, Insurance, Tax liability at time of Internal audit and physical verification at the end of the year during physical verification of closing stock.
7. Verification of all the contracts including Manpower outsourcing, Marketing, Branding, and other activities related contracts.

L. OTHERS

1. To check all statutory records registers, including minutes books and to see that accounting effects are given in the books of account.
2. IFRS compliance, if applicable, should check.
3. Economic legislations such as FERA, COFAPOSA, Excise, Customs, Stamps etc. applicable if any. Applicable, if rules changed hereafter.
4. Verification of Returns filed with RBI regarding foreign exchange.
5. Applicability of shops and establishments act, registration of firm etc.
6. Any other applicable Acts.
7. To review and help the management in implementing proper accounting procedures and internal control in computerized system.
8. To advise on the matter of taxation. To review the implementation of system and procedure laid down in manuals.
9. Minimum two visit to all outstation emporia/ Training cum Production Centers (TCPC) for internal audit and one visit at the end of the financial year for 100% physical verification of closing stock purpose & Four Visits to Head Office, Emporia in Gujarat, Stores etc. for Internal Audit.
10. To give suggestions for improvement in the system and report to management.
11. To give executive summary incorporating all points/ matters, which are of very important nature and require the important consideration by any committee appointed by GSHHDC Ltd.
12. Compliance and coordination with Statutory Auditor, Tax Auditor and CG Commercial Audit.
13. To do all such ancillary work as assigned by the Management of the GSHHDC Ltd.
14. To help the Finance branch of GSHHDC Ltd. in finalization of books of accounts of the corporation.
15. Assist management in complying with the requirement of Statutory Audit & AG Audit.

Payment terms & Conditions

Payment to the Internal auditor will be made on quarterly basis but as per below terms & conditions.

- 1. Bidder CA firms must quote their fees for the services as mentioned in the scope of work. Quoted fees must be inclusive of travelling, lodging, Food and other expenses while going for internal audits at various establishments of the corporation all over India and fees must be inclusive of GST and other taxes.**
2. For each quarter in the financial year, Internal auditor will have to undertake internal audit & must submit reports as specifically mentioned in the scope of work given earlier in this document. After submission of all the reports, GSHHDC LTD. will release 90% of the basic amount of invoice charged for conducting internal audit.
3. After payment of fees of all four quarters, Balance i.e., 10% of the total annual fees will be released only after finalization of books of accounts and financial statements are approved by the Board of GSHHDC LTD.
4. Service provider shall not be paid any advance relating to travelling expense and Food expense.
5. CA Firm must submit the invoices to the head office within the 3-5 working days of completion of internal audit.
6. Any violation of contractual obligations by the CA Firm/employee shall attract penalties as mentioned against each obligation. The CA Firm confirms and agrees that penalty whenever becomes payable, the same shall be deducted by the user department from the payments due to the CA Firm.
7. All applicable taxes and duties shall be payable by the CA Firm and the GSHHDC LTD. shall not entertain any claims whatsoever with respect to the same. The CA Firm shall pay the GST and the price quoted is inclusive.

Penalties

Management of the company will levy penalty in case the CA Firm fails to provide services as specified in the scope of work of this tender document. The Amount of penalty shall be commensurate with the nature of the breach/ defect/ deviation/ fault and as decided by the authority. Such amount payable by the CA Firm shall be final and binding and shall not exceed 10% of the total accepted tender value of the CA Firm for the contract period.

CA Firm repeatedly failing to rectify the faults within the time as stated by the management, management is free to cancel / terminate the contract by giving 15-day notice period.

In case the deliverable is delayed beyond 15 days from the submission date as agreed by GSHHDC Ltd. In writing and which is under the control of CA Firm then penalty of not more than 10% of fee of that deliverable shall be payable by the CA Firm to GSHHDC Ltd.

If any SLA is breached beyond 3 instances in any billing period, then same shall be treated as a breach of contract and GSHHDC LTD. will have full rights to terminate the contract after giving a notice of 7 days.

Penalties for Non-Compliance to Service Level Agreement

Sr. No.	Service level agreement	Penalties for non-compliance
1	If the employee is found responsible for any theft, loss of material/ articles and damages.	Immediate payment in actuals, equivalent to the value of the article theft / lost / damaged. Replacement within 2 day / cancellation of contract as decided by the GSHHDC LTD. depending on the gravity of the act.
2	If the employee is found responsible for disobedience/ misconduct.	Warning/counselling/Immediate replacement of resource within 2 days as decided by the GSHHDC LTD. depending on the gravity of the act.
3	If the employee is absent for more than 2 days without informing or taking prior approval.	Substitute within 2 days with equivalent resource failing which, @ 1% per day of the total monthly remuneration (excluding tax etc.) of the absent resources up to 15 days. Beyond 15 days, may lead to cancellation of the contract with the forfeiture of PBG.
4	If the employee is found responsible for adopting illegal and foul methods or exercising any corrupt practice in collusion with any third party or officials at the workplace	Immediate replacement within 2 days or cancellation of the contract with forfeiture of PBG as decided by the GSHHDC LTD. depending on the gravity of the misconduct.

Special Terms and Conditions

1. The daily working hours are according to Head office timings and in case of work exigency they should work beyond office hours.
2. The performance security / BG should remain valid for Contract period Plus 2 Months.
3. The performance security / BG will be released without any interest only after successful completion of contractual obligations.
4. All disputes and difference arising out of this contract shall have to be decided only by the court or Tribunal situated in Gandhinagar. No Suit or other legal proceedings shall be instituted elsewhere.
5. The firm should not give sub-contract or outsource the above work/service either in full or in part to any other company/firm.
6. The CA Firm should have a legal status as a registered Partnership Firm having all statutory licenses/registration for carrying out such activity as well has had registration for income tax.
7. The CA Firm shall ensure that all the relevant licenses / registrations / permissions which may be required for providing the services are valid during the entire period of the contract; failing so shall attract the appropriate penalties. The documents relevant in this regard shall be provided by the CA Firm to the GSHHDC LTD. on demand.
8. No medical facilities or reimbursement or any sort of medical claims thereof in respect of employees provided by the CA Firm will be entertained by the GSHHDC LTD.
9. The GSHHDC LTD. will in no way be responsible for the violation of any rules and/or infringement of any other laws from the time being in force, either by the employee or by the CA Firm. The employees as well as the CA Firm shall comply with the relevant rules and regulations applicable at present and as may be enforced from time to time, for which the GSHHDC LTD.'s department would not be liable or responsible in any manner. The onus of compliance to all the applicable laws/acts/rules shall only rest with the CA Firm.
10. The CA Firm shall be required to keep the GSHHDC LTD. updated about the change of address, change of the Management etc. from time to time.
11. The GSHHDC LTD. shall have the right, within reason, to have any personnel removed who is undesirable with proper reasoning or otherwise and similarly the CA Firm reserves the right to remove any personnel with prior intimation to the GSHHDC LTD.
12. The CA Firm shall not be allowed to transfer, assign, pledge or subcontract its rights and liabilities under this Agreement to any other agency or organization by whatever name be called without the prior written consent of the Authority.
13. For all intents and purposes, the CA Firm shall be the "Employer" within the meaning of different Rules & Acts in respect of manpower so engaged. The persons engaged by the CA Firm shall not have any claim whatsoever like employer and employee relationship against the GSHHDC LTD. Department.
14. The GSHHDC LTD. Department shall not be responsible for any financial loss or any injury to any person engaged by the CA Firm during their performing the functions/duties, or for payment towards any compensation.
15. The persons engaged by the CA Firm shall not claim nor shall be entitled to pay, perks and other facilities admissible to regular / confirmed employees during the contract or after expiry of the Agreement.

General Terms & Conditions

The following miscellaneous conditions shall be read with the provisions given in the GTC, STC and ATC for the services being offered.

1. The CA Firm shall ensure that all the relevant licenses/registrations/permission, which are/may be required related to the Services provided are valid during the entire period of the Contract, failing so will attract the appropriate penalties.
2. The personnel engaged by the CA Firm in the assignment should not have any Police records/criminal cases against them. The CA Firm should make adequate enquiries about the character and antecedents of the persons whom they are recommending. The character and antecedents of persons will be verified by the CA Firm before their deployment through local police, collecting proofs of residence, driving license, bank account details, previous work experience and recent photograph and a certification to this effect submitted to this office.
3. The CA Firm is liable to disclose in case he has been banned by any of the organizations under any of the Services rendered by the CA Firm. Failure to disclose the same at the beginning can lead to termination of the Contract at any phase.
4. The CA Firm will also ensure that the personnel engaged are medically fit and will keep in record a certificate of their medical fitness. The CA Firm shall withdraw such employees who are not found suitable by the office for any reasons immediately on receipt of such a request.
5. The personnel engaged by the CA Firm shall be the employees of the CA Firm for all intents and purposes and that the personnel so engaged shall remain under the control and supervision of the CA Firm and in no case, shall a relationship of employer and employee between engaged personnel and the GSHHDC LTD. shall accrue/arise implicitly or explicitly. The CA Firm and the personnel engaged at the GSHHDC LTD.'s location shall not divulge or disclose to any person, any details of office, operational process, technical know-how, security arrangements and administrative / organizational matters as all are of confidential/secret in nature.
6. The CA Firm's personnel should be polite, cordial, positive and efficient, while handling the assigned work. The CA Firm shall be responsible for any act of indiscipline on the part of persons engaged by him. The CA Firm shall be bound to prohibit and prevent any of their employees from being intoxicated while on duty, trespassing or acting in any detrimental or prejudicial to the interest of this office. The decision of the officer in-charge upon any matter arising under the clause shall be final and binding on the CA Firm.
7. **The CA Firm shall provide the documentary proof for the qualifications and experience of the manpower engaged by them. The resume, qualification and experience of the said manpower should be certified by the CA Firm.**
8. The GSHHDC LTD. may require the CA Firm to dismiss or remove from the site of Service, any person, or persons, employed by the CA Firm, who may be incompetent or for his/ her/their misconduct and the CA Firm shall forthwith comply with such requirements. The CA Firm shall replace immediately any of its personnel, if they are unacceptable to this office because of security risk, incompetence, conflict of interest and breach of confidentiality or improper conduct upon receiving written notice from office.
9. The CA Firm shall provide a substitute well in advance if there is any probability of the person leaving the job due to his/her own personal reasons. The payment in respect of the overlapping

period of the substitute shall be the responsibility of the CA Firm.

10. The CA Firm shall be always contactable, and messages sent by phone /e- mail/ fax / special messenger from GSHHDC LTD. shall be acknowledged immediately on receipt on the same day. The CA Firm shall strictly observe the instructions issued by the Department in fulfilment of the Contract from time to time.
11. The CA Firm shall be required to keep the GSHHDC LTD. updated about the change of address, change of the Management etc. from time to time.
12. The CA Firm and/ or the personnel engaged at the GSHHDC LTD. location shall be responsible for its belongings and GSHHDC LTD. shall not be liable for any loss, damage, theft, burglary or robbery of any personal belongings, equipment, or vehicles of the personnel of the CA Firm.
13. That the CA Firm on its part and through its own resources shall ensure that the goods, materials, and equipment etc. are not damaged in the process of carrying out the Services undertaken by it and shall be responsible for acts of commission and omission on the part of its staff and its employees etc. If GSHHDC LTD. suffers any loss or damage on account of negligence, default, or theft on the part of the employees/agents of the CA Firm, then the CA Firm shall be liable to reimburse to the GSHHDC LTD. for the same. This is subject to the limitation of each Contract.
14. The agreement can be terminated by either party by giving one month's notice in advance. If the CA Firm fails to give one month's notice in writing for termination of the agreement / contract, then one month's fees and any amount due to the CA Firm from the GSHHDC LTD. shall be forfeited. However, the provisions mentioned herein can be superseded by the STC/ ATC of each Service Contract, as applicable.
15. CA Firm shall obtain prior permission from the GSHHDC LTD. to work on holidays or after office hours/ odd hours, if required.

Additional Terms & Conditions

1. CA Firm's offer is liable to be rejected if they don't upload any of the certificates / documents sought in Bid document, ATC, and Corrigendum if any by GSHHDC Ltd.
2. CA Firms can also submit the EMD with Account Payee Demand Draft in favor of GSHHDC Ltd. payable at Gandhinagar, Gujarat. CA Firm must upload scanned copy/Proof of the DD along with bid and must ensure delivery of hardcopy to the GSHHDC LTD. within 3 working days of Bid End date.
3. Successful CA Firm can submit the Performance Security in the form of Account Payee Demand Draft also (besides PBG which is allowed as per GeM GTC). DD should be made in favor of GSHHDC Ltd. payable at Gandhinagar, Gujarat. After award of contract, Successful CA Firm can upload scanned copy of DD in place of PBG and must ensure delivery of hard copy to the original DD to the GSHHDC LTD. within 15 days of award of contract.
4. As the GSHHDC Ltd. is Gujarat State Government's Undertaking. Vouchers, documents, written communications, policies, Government resolutions, notifications, circulars are more over in Gujarati language. Hence it is mandatory for the CA Firm to engage such resources and a supervisor who are from Gujarati background and/or are well versed with Gujarati language. They should be able to read, write and speak Gujarati, Hindi, and English languages.
5. CA Firm shall be following all the rules and regulations as defined in the Chartered Accountants Act 1949.
6. **CA Firm must submit their financial bid exclusive of Travelling cost, lodging/hotel cost & food cost. Reimbursement of all such expenses shall be made by GSHHDC Ltd subject to the presentation of proper documentary proofs along with the quarterly invoice.**
7. CA Firm shall be providing consultancy, advisory to the Management of GSHHDC LTD. in any financial, statutory, and AG audit related compliance matters. This is included in scope of work as mentioned earlier in the tender document.
8. **Number of establishments like emporiums, TCPC centers, central store, e-commerce store, Head office etc. may increase or decrease in future. Appointed Internal Audit Firm must audit all the establishments during his appointment period within the same fees as quoted in its financial bid. No additional payments shall be made if there is an increase in number of establishments during contract period.**

(On the letter head of the C.A. Firm)
Proforma for Technical Bid

1	Name of the CA Firm	
2	Name of Partners along with their Membership Number	
3	Address of the Head Office of the CA Firm	
4	Address of Branch Offices if any	
5	Firm Registration No. and Date of Registration	
6	Phone No./Fax/	
7	e-mail ID	
8	PAN No. given by the IT Department (copy to be enclosed) GST No. (copy to be enclosed)	
9	Registration Certificate issued by the Institute of Chartered Accountants of India (copy to be enclosed)	
10	No. of Staff employed by CA Firm	
11	Attested certificate of Annual Gross Receipts of last three years	
12	Qualifications/experience of the resources / Staff to be deployed in the assignment as per scope of work as mentioned earlier (Detailed list to be enclosed)	

I /We hereby affirm that GSHHDC Ltd has the liberty to act against me/us as per the terms and conditions of Tender Documents, if the above said statement proves to be wrong at any point of time.

Place:

Dated:
Stamp.

Signature of Authorized Person of
firm/proprietor with Seal &

Name:

Designation:

Membership No.:

Annexure – 01

List of Internal Audit assignments completed between 01-04-2019 and 31-03-2024.

Sr. No.	Name of the auditee company	F.Y. for which appointed as an Internal auditor	Type of auditee company (Public/Private/Govt.)
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			

The information given above is true to the best of my knowledge and belief and nothing has been concealed therein. I/we am/know if the above given information is proved false / not true at any point of I/we take responsibility and liability for the same.

Signature of the CA Firm with Seal

Details of Establishments of GSHHDC LTD.

Note. Number of Emporiums and TCPCs are subject to change in future. That is, it may increase or decrease in future.

Sr. No.	Establishments with Address
1	Panchvati, Ahmedabad Sarvaiya house, Near white house Five Rasta, Panchvati, Ahmedabad
2	Ambavadi, Ahmedabad Shop No. 27/28, Kamdhenu Complex, Opp. Shajanand College, Panjara Pole, Ambavadi, Ahmedabad
3	Ahmedabad Haat, Ahmedabad Nr. Aurbindo Society, Vastrapur Ahmedabad
4	Anand 4, Jilla Panchayat Shopping Center, Amul Dairy Road, Anand
5	Surendra Nagar Nr. C.J. Hospital, Surendra Nagar
6	Vadodara 20-21, Panorama Complex, R.C. Dutt Road Alkapuri, Vadodara
7	Bhuj-1 Shop No.6, Nagarpalika Shopping Centre, Nr. S.T. Bus Stand, Bhuj-Kutch
8	Bhuj-2 Bhuj Haat Mundra Road Bhuj-Kutch
9	Bharuch Nagar Palika Shopping Center, Opp: Shalimar Cinema, Bharuch
10	Rajkot Shop No. 32, Pramukh Swami Market, Malviya Chowk, Opp. Shastri Maidan, Rajkot
11	Kevadiya G-1, Ekta Mall, Near Statue of Unity, Kevadia Colony
12	Gandhinagar Patnagar Yojana Bhavan, Sector-16, Gandhinagar
13	Hyderabad Unit G-2, Le Benaka, Road No.1, Banjara Hills, Hyderabad, Telangana
14	Lucknow 3/12 Vijay Khand, Gomtinagar, Lucknow

15	Kolkata-1: 7/8, CIT shopping Complex, Dakshinapan, Gariya Hat Road, Nr. Dhakuria Over Bridge, Kolkata
16	Kolkata-2: DS-11, Civic Center, National Handloom Niketan, CIT Road, Maniktala, Kolkata
17	Delhi A-6, State Emporia complex, Baba Kharak singh Marg, Delhi
18	Chennai Shop no. 18 & 19, Co-Optex Exhibition Ground, 350 Pantheon Road, Egmore, Chennai
19	Banglore Gujarat Handicraft Emporium,3/4A BDA Complex Koramangala, Bangalore
20	Smritivan-G-5 Smritivan, Earthquake Memorial & Museum, Bhujio Dungar-Kutch 370001
21	Nadabet- Ship.No. A2 & A3 at Indo-Pak Border, Nadabet, Suigam, Banaskantha
22	Dandi Kutir- Dandi Kutir, Nr. Mahatma Mandir, Gandhinagar 382016
23	Udaipur- Udaipur Airport, Domestic Departure
24	Vadodara- Domestic Departure, Ground Floor, Vadodara
25	Varanasi Emporium, Varanasi, Uttar Pradesh
26	E-Commerce Cell (www.garvigurjari.in)
27	Training cum Procurement Centre (TCPC) at Surendra Nagar, Gujarat
28	Training cum Procurement Centre (TCPC) at Ahmedabad (Sanidhya), Gujarat
29	Training cum Procurement Centre (TCPC) at Khambhat, Anand, Gujarat
30	Training cum Procurement Centre (TCPC) at Dholka, Ahemdabad, Gujarat
31	Training cum Procurement Centre (TCPC) at Bhuj, Kutchh, Gujarat
32	Training cum Procurement Centre (TCPC) at Kanodar, Banaskantha, Gujarat

33	Training cum Procurement Centre (TCPC) at Rajkot, Gujarat
34	Training cum Procurement Centre (TCPC) at Patan, Gujarat
35	Head Office, HTI Building, Sector 13, Gandhinagar.
36	Central Store, HTI Building, Sector 13, Gandhinagar.

