

**बिड दस्तावेज़ / Bid Document**

बिड विवरण / Bid Details	
बिड बंद होने की तारीख/समय / Bid End Date/Time	24-06-2025 18:00:00
बिड खुलने की तारीख/समय / Bid Opening Date/Time	24-06-2025 18:30:00
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	Science And Technology Department Gujarat
संगठन का नाम / Organisation Name	N/a
कार्यालय का नाम / Office Name	Gandhinagar Gujarat
क्रेता ईमेल / Buyer Email	buyer9.dstd.gj@gembuyer.in
वस्तु श्रेणी / Item Category	Financial Audit Services - As per RFP; CA Firm
अनुबंध अवधि / Contract Period	2 Year(s)
उन्हीं/समान सेवा के लिए अपेक्षित विगत अनुभव के वर्ष / Years of Past Experience Required for same/similar service	1 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 Exemption for Years of Experience and Turnover	No
स्टार्टअप के लिए अनुभव के वर्षों और टर्नओवर से छूट प्रदान की गई है / Startup Exemption for Years of Experience and Turnover	No
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) *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 दस्तावेज़ों 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?	No

बिड विवरण/Bid Details	
बिड से रिवर्स नीलामी सक्रिय किया/Bid to RA enabled	No
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 बिड मूल्य /Estimated Bid Value	1800000
मूल्यांकन पद्धति/Evaluation Method	Total value wise evaluation
मध्यस्थता खंड/Arbitration Clause	No
सुलह खंड/Mediation Clause	No

#### ईएमडी विवरण/EMD Detail

एडवाइजरी बैंक/Advisory Bank	State Bank of India
ईएमडी राशि/EMD Amount	54000

#### ईपीबीजी विवरण /ePBG Detail

एडवाइजरी बैंक/Advisory Bank	State Bank of India
ईपीबीजी प्रतिशत (%) /ePBG Percentage(%)	5.00
ईपीबीजी की आवश्यक अवधि (माह) /Duration of ePBG required (Months).	24

(a). जेम की शर्तों के अनुसार ईएमडी छूट के इच्छुक बिडर को संबंधित केटेगरी के लिए बिड के साथ वैध समर्थित दस्तावेज़ प्रस्तुत करने हैं। एमएसई केटेगरी के अंतर्गत केवल वस्तुओं के लिए विनिर्माता तथा सेवाओं के लिए सेवा प्रदाता ईएमडी से छूट के पात्र हैं। व्यापारियों को इस नीति के दायरे से बाहर रखा गया है।/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.

(b). 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 :

DGM Finance  
Gandhinagar Gujarat, Science and Technology Department Gujarat, N/A,  
(Gujarat Fibre Grid Network Ltd)

#### विभाजन/Splitting

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. 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.

2. 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.

3. 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.

**अतिरिक्त योग्यता /आवश्यक डेटा/Additional Qualification/Data Required**

**Price Breakup Format for the bidders to upload for providing break-up of overall project cost:**[1749467623.pdf](http://1749467623.pdf)

**Pre Bid Detail(s)**

मूल्य भिन्नता खंड दस्तावेज़/Pre-Bid Date and Time	प्री-बिड स्थान/Pre-Bid Venue
18-06-2025 15:00:00	GFGNL Udhog Bhavan Gandhinagar

**Financial Audit Services - As Per RFP; CA Firm ( 1 )****तकनीकी विशिष्टियाँ /Technical Specifications**

विवरण/ Specification	मूल्य/ Values
<b>कोर / Core</b>	
Scope of Work	As per RFP
Type of Financial Audit Partner	CA Firm
Type of Financial Audit	Internal Audit
Category of Work under Financial Audit	As per RFP

विवरण/ Specification	मूल्य/ Values
Type of Industries/Functions	As per RFP
Frequency of Progress Report	As per RFP
MIS Reporting for Financial Audit support	Yes
Frequency of MIS reporting	As per RFP
State	NA
District	NA
<b>एडऑन /Addon(s)</b>	
Post Financial Audit Support	NA

#### अतिरिक्त विशिष्टि दस्तावेज़ /Additional Specification Documents

#### परेषिती/रिपोर्टिंग अधिकारी /Consignees/Reporting Officer and Quantity

क्र.सं./S.N o.	परेषिती/रिपोर्टिंग अधिकारी /Consignee Reporting/Officer	पता/Address	संसाधनों की मात्रा / To be set as 1	अतिरिक्त आवश्यकता /Additional Requirement
1	Ankitkumar Shah	382010,8TH FLOOR BLOCK NO 1 UDYOG BHAWAN	1	N/A

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

##### 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. Buyer Added Bid Specific ATC

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

#### अस्वीकरण/Disclaimer

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.
16. Buyer added ATC Clauses which are in contravention of clauses defined by buyer in system generated bid template as indicated above in the Bid Details section, EMD Detail, ePBG Detail and MII and MSE Purchase Preference sections of the bid, unless otherwise allowed by GeM GTC.
17. 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 catalogs 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 within 4 days of bid publication on GeM. Buyer is duty bound to reply to all such representations and would not be allowed to open bids if he fails to reply to such representations.

**All GeM Sellers / Service Providers are mandated to ensure compliance with all the applicable laws / acts / rules including but not limited to all Labour Laws such as The Minimum Wages Act, 1948, The Payment of Wages Act, 1936, The Payment of Bonus Act, 1965, The Equal Remuneration Act, 1976, The Payment of Gratuity Act, 1972 etc. Any non-compliance will be treated as breach of contract and Buyer may take suitable actions as per GeM Contract.**

This Bid is governed by the [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---

GUJARAT FIBRE GRID NETWORK LIMITED (GFGNL)  
Department of Science & Technology, Government of Gujarat



Request for Proposal (RFP) for Selection of Chartered accountant firm as Pre cum  
Internal Audit for GFGNL,  
Period: 2025-26 and 2026-27

**Tender No. GFGNL/GOG/e-file/Accounts-Finance/Internal Audit/2025-26**

**Registered office:** Block No: 1, 8<sup>th</sup> Floor, Udyog Bhavan, Sector-11, Gandhinagar-  
Pin No.:382010, Gujarat, India

**Head Office:** Block No: 6, 5<sup>th</sup> Floor, Udyog Bhavan, Sector-11, Gandhinagar-  
Pin No.:382010, Gujarat, India

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## 1. Introduction

### 1.1 Invitation to Bidders

The Gujarat Government has setup an SPV namely “Gujarat Fibre Grid Network Limited (GFGNL)” to implement Phase-II of BharatNet Project in Gujarat. This SPV has been created to synergize with the efforts of Government of India under the National Optical Fibre Network and Digital India initiative and make focused efforts to actualize a state-to-village fibre grid and to facilitate building common Government owned infrastructure to provide internet facilities to residents of State of Gujarat.

GFGNL intends to select agency for internal audit and pre-audit for the FY 25-26 and FY26-27.

Interested bidders are advised to study this document carefully before submitting the proposals in response to the RFP. Proposal in response to this document shall be submitted after careful study and examination of this document with full understanding of its terms, conditions, and implications.

Interested bidders may download the document from Tenders | GFGNL (<https://bharatnet.gujarat.gov.in/home>). Any subsequent corrigenda/clarifications shall also be made available on the same portal. Bid proposals must be received not later than time and date mentioned in the key events and dates. Bid proposals received, in part or full, after the deadline will not be considered in this procurement process.

### 1.2 Definition

1. In this document, the following terms shall have following respective meanings:
2. “Tenderer” means Gujarat Fibre Grid Network Limited (GFGNL), Gandhinagar.
3. The “Bid Document” and “Tender Document” are the same.
4. “Agreement” means the Service Level Agreement to be Signed between the successful bidder and GFGNL including all attachments, appendices, all documents incorporated by reference thereto together with any subsequent modifications, the RFP, the bid offer, the acceptance and all related correspondences, clarifications, presentations.
5. “Authorized Representative” shall mean any person authorized by either of the parties.
6. “Bidder” means qualified chartered accountant or group of Chartered accountants who has an experience in internal audit work as required in the RFP. The word Bidder when used in the pre-award period shall be synonymous with Bidder, and when used after award of the Contract shall mean the successful Bidder with whom GFGNL Signs the work order for internal audit.
7. “Contract” is used synonymously with Agreement.
8. “Corrupt Practice” means the offering, giving, receiving, or soliciting of anything of value or influence the action of a public official in the process of Contract execution.
9. “Default Notice” means the written notice of Default of the Agreement issued by one Party to the other in terms hereof.
10. “Fraudulent Practice” means a misrepresentation of facts in order to influence a procurement process or the execution of a Contract and includes collusive practice among Bidders (prior to or after Bid submission) designed to establish Bid prices at artificial non-competitive levels and to deprive GFGNL of the benefits

of free and open competition.

11. "Good Industry Practice" means the exercise of that degree of skill, diligence and prudence which would reasonably and ordinarily be expected from a reasonably skilled and experienced auditor engaged in the same type of undertaking under the same or Similar circumstances.
12. "Gol" shall stand for Government of India.
13. "GoG" shall stand for Government of Gujarat.
14. "GFGNL" shall stand for Gujarat Fiber Grid Network Limited.
15. "Law" shall mean any act, notification, by-law, rules and regulations, directive, ordinance, order or instruction having the force of law enacted or issued by the Central Government and/ or the Government of Gujarat or any other Government or regulatory authority or political subdivision of government.
16. "Request for Proposal", means the detailed notification seeking a set of solution(s), services(s), materials and/or any combination of them.
17. "Site" means the location(s) for which the Contract will be Signed and where the service shall be provided as per agreement.
18. "Termination Notice" means the written notice of termination of the Agreement issued by one Party to the other in terms hereof.
19. "DST" means "Department of Science & Technology, Govt. of Gujarat".

### 1.3 Notice Inviting Proposal and Necessary Instruction

The bidder is requested to download the document and read all the terms and conditions mentioned in the Document and seek clarification if any from the inviting authority. The bidder has to keep track of any changes by viewing the Addendum/Corrigenda issued by the inviting authority from time-to-time in the Tenders | GFGNL ([bharatnet.gujarat.gov.in](http://bharatnet.gujarat.gov.in))

#### Fact Sheet:

Sr. No.	Information	Details
1	Name of the Authority	Chief Financial Officer Gujarat Fiber Grid Network Limited
2	Name of the Assignment	RFP for Selection of Chartered Accountant firm as Pre cum Internal Audit for GFGNL
3	RFP Number	
4	Tender Type (Open/Limited/Auction/Single)	Open
5	Tender Category (Services/Goods/Works)	Services
6	Mode of Bid Submission (Online/ Offline)	Online
7	RFP Publishing Date	09-June-2025
8	Pre-Bid meeting	Pre-bid will be held on 18-Jun-2025 Gujarat Fibre Grid Network Limited (GFGNL), Block No: 6, 5th Floor, Udyog Bhavan, Sector-

		11, Gandhinagar: 382010 Interested agencies can send their queries on or before
9	<b>Last date and time for submission of proposal (Proposal Due Date)</b>	24-Jun-2025 No communication, in any form and for any reason, will be entertained post this date and time.
10	<b>Date and time of opening of Prequalification cum Technical Bids</b>	Gujarat Fibre Grid Network Limited Block 6 /5 <sup>th</sup> Floor Udhyog Bhavan, Sector 11 Gandhinagar
11	<b>Bid Processing Fee (Non-refundable)</b>	Nil
12	<b>Evaluation Method</b>	Least Cost Method ( L1)
13	<b>EMD</b>	54,000 Rs. ( Exempted for MSME)
14	<b>Estimated Project value</b>	18,00,000 Rs. (For two years)
15	<b>PBG</b>	5% of Contract Value

## 2. Clarifications on the RFP

A prospective bidder requiring any clarification on the RFP Document may submit its queries, via email only, to [dgm-fina-gfgnl@bharatnet.gujarat.gov.in](mailto:dgm-fina-gfgnl@bharatnet.gujarat.gov.in), [mgr-fin@bharatnet.gujarat.gov.in](mailto:mgr-fin@bharatnet.gujarat.gov.in) [pmc3@bharatnet.gujarat.gov.in](mailto:pmc3@bharatnet.gujarat.gov.in) on or before the last date of sending queries as mentioned in the RFP document. GFGNL will host a Pre-Bid meeting as mentioned for queries (if any) by prospective bidders. GFGNL encourages prospective bidders to clarify their doubts/seek clarification or additional information necessary for them to submit their bid. The representatives of the bidders may visit the GFGNL office at their own cost for any clarification(s). The queries should necessarily be submitted before bid submission date in the following softcopy format and should be in Microsoft Excel only (\*.xls or \*.xlsx formats):

Sr.	Page no	Clause/ Sub-clause no	Content of the RFP Requiring Clarification	Clarification Sought	Justification

Queries submitted post the above-mentioned deadline, or which do not adhere to the above-mentioned format may not be responded to. All the responses to the queries (clarifications / corrigendum) shall be made available on the website mentioned in the necessary instructions and shall not be communicated through print media.

## 3. Eligibility Criteria

Minimum mandatory eligibility criteria for pre –qualification is as under.

Sr. No.	Eligibility Criteria	Documents submitted
1.	Firm of Chartered Accountants should be registered with the Institute of Chartered Accountants of India, New Delhi for a minimum period of 10 years as on bid submission date	Firm Registration Certificate issued by ICAI requires to Attach
2.	Firm's registered office should be located in Gujarat and if registered office is not located in Gujarat, then at least two full time branches should be functional in the state of Gujarat for minimum period of 3 years	Address Proof of Main office / Head office/Branch Office requires to attach
3.	The Chartered Accountant firm must have Minimum 3 Chartered Accountants in the firm out of which 2 CA should be partner. Note: Limited Liability Partnership(LLP) to Partnership or vice versa will be consider as same .	Certificate Issued by The Institute of Chartered Accountants of India (ICAI) for Constitution of Firm
4.	The firm / Company should have the income from audit and attestation assignment of more than Rs.30 lakhs during FY 2023-24.	Audited Income Statement of FY 2023-24 with bifurcation showing income from Audit and Attestation
5.	Participating firm should be firm with a valid Permanent Account Number (PAN) and GST Registration	Copy of PAN and GST Registration Certificate
6.	The Firm Should be atleast Category II or above CA firm as per ranking provided by ICAI on the date of tender	Self Certified latest Multipurpose Empanelment Form issued by ICAI containing the category of the Firm

7.	The bidder should not have been debarred / blacklisted or Disciplinary action taken by any State Government / Central Government / PSU / Reputed Organizations or ICAI for any reason in the last three financial years as on bid submission date.	Self-Declaration
8.	Any Kind of audit assignment ie Internal Audit, PreAudit, or Concurrent Audit of atleast one PSU/Authority/Department/Organisation/Trust/Mission should be carried out in last 3 years ( FY 2021-22, FY 2022-23 and FY 2023-24 ) by Firm	Audit Completion Certificate/Work Experience Certificate/Work Order

#### 4. Details of Period of engagement.

The period of engagement for Internal Audit will be for two years initially from 01.04.2025 to 31.03.2027 and which may be extended upto next two years based on performance and mutually agreed terms and conditions.

#### 5. Details of scope of work

Internal audit is an independent management function, which involves a continuous and critical appraisal of the functioning of an entity with a view to suggest improvements thereto and add value to and strengthen the overall governance mechanism of the entity, including the entity's strategic risk management and internal control system. Internal audit, therefore, provides assurance that there is transparency in reporting, as a part of good governance.

The Pre cum Internal Audit Service will consider the adequacy of controls, necessary to secure propriety, economy, efficiency and effectiveness in all areas. It will seek to confirm that management have taken the necessary steps to achieve these objectives and manage the associated risks. The scope of Internal Audit Work should cover the projects, Commercial operational, NOC, HR & Admin, Secretarial & Legal Compliance and financial control and should not be restricted to the audit of system and controls necessary to form an opinion on the financial statement. The audit will be carried out in accordance with the relevant standards of auditing published on time to time by the Institute of Chartered Accountants of India (ICAI), other guidelines, Guidance notes relating to Internal Financial Controls, relevant pronouncements of the ICAI, State Government Directives, ROC requirements etc. and will include such tests and controls as the auditor considers necessary under the circumstances.

#### **Major areas to be covered during the course of Internal Audit**

It aims to give broad contours within which the audit would be carried out in accordance with standards of Auditing and will include such test and controls, as the auditor considers necessary under the circumstances; however, it may evolve in the other areas based on the necessity, mandate, and compulsion. The Scope is divided into following broad segments:

##### 5.1 Internal Audit:

- A. To cover the areas ensuring that
- Transactions are recorded as per principles of commercial accounting and are booked to proper accounting heads.
  - Transactions are undertaken on the basis of proper authority.

- Utilization of external funds is for purposes in accordance with the financing agreements.
  - Budget funds are utilized for purposes for which they are provided.
  - Transactions are duly supported by proper supporting documents and clear linkage between books of accounts and reports presented to Bank/FA.
  - Propriety of the transactions.
- B. Checking the maintenance of books of accounts and records.
- C. Checking the bank reconciliation statements.
- D. Checking of components wise, category-wise and account head-wise expenditures.
- E. Checking of running bills raised for payment under each project pertaining of GFGNL.
- F. Checking of investments, short term deposit etc made by the authority from time to time.
- G. Checking of compliance of various taxes.
- H. Assigning of funds management of the authority.
- I. Suggesting revision in forms and formats from time to time.
- J. Physical verification of cash on quarterly basis and fixed assets on yearly basis.
- K. Pre-audit of bills: Pre-audit of vendors' Bills in order to ensure that payment is made according to the procedures and guidelines laid down by GFGNL. It is management call to do pre-audit of bills of vendors.
- L. To verify the process and transactions of 1. Sales, Services and Revenue 2. Purchase/ Procurement 3. Human Resource and Payroll Processing 4. Operational and Administrative Expense 5. Government Grants and its utilization 6. Payable and Receivables 7. Cash and Bank 8. Commercial Operation 9. Project Monitoring/Progress 10. Penalty Verification
- M. To verify the legal and regulatory compliances under applicable laws.
- N. Certification related any work which is required for any work need to be carried out.
- O. Compliance and related activities:
- Checking and verifying the relevant records to ascertain that Compliance to Internal Audit Report is Complete in all respect.
  - Investigate into reasons for non-Compliances submitted by the auditee.
- P. Other Services: As and when required by GFGNL the Auditor can be called upon to provide Internal Audit related services which is not stated above for the smooth functioning of the company.

It is expected that Commercial Department, Project Department including NOC, Finance and Account Department and HR, Admin, Secretarial etc may be covered in each yearly report.

## **5.2 Monitoring Mechanisms:**

The selected Auditor will develop monitoring and supervision mechanism to ensure that the assignments are progressing according to schedule. Any slippage, queries, observations, or any problems faced in the work areas will be highlighted and reported immediately for necessary corrective action by the Company.

Annual Internal Audit report shall have been submitted within 60 days of the end of the financial year.

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

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

### **5.3 Co-ordination:**

The selected Auditor will co-ordinate with the top management of the GFGNL in periodical meetings to review the progress of the work and to ensure requirement of GFGNL be fully met.

### **5.4 Internal Control System:**

Documenting, examining, suggesting Improvement in Internal Control System for all transactions.

## **6. Penalties**

**6.1 Manpower Penalty:** Maximum Penalty of 10% of annual billing shall be enforced for non-deployment of Professional or replacement of personnel as per the agreed list of personnel during the validity of contract.

For non-deployment of resource, 0.5% of the annual contract value per week or part thereof subject to a ceiling of 10% of the annual contract value.

For replacement of resource, Rs. 5,000/- on first replacement and Rs. 10,000 on subsequent replacement of resource.

**6.2 Deliverables Penalty:** If Annual Internal Audit report not submitted within 60 days of the end of the financial year, failing the same, a penalty of 0.5% of annual contract value per week or part thereof up to 10% of the annual contract value shall be levied to bidder.

If Quarterly audit observations not submitted within 30 days of the end of the Quarter, failing the same, a penalty of 0.5% of annual contract value per week or part thereof up to 10% of the annual contract value shall be levied to bidder.

If Pre-audit require to be conducted within three working day from the request made from GFGNL, failure to do attract penalty of Rs.500 per day maximum upto 10% of annual contract value shall be levied to bidder.

If certificate not provided within 10 days from request made, then penalty @ 10% of the annual contract value shall be levied to bidder.

For any deficiency and discrepancy in the report observed by GFGNL, A penalty of 1% of the annual contract value shall be imposed on per deficiency/ discrepancy with an overall capping of 10% of annual contract value.

## **7. Limitation of Liability**

Selected agency's cumulative liability for its obligations under the contract shall not exceed the value of the project payable by the TENDERER within the contract term from the day claim is raised.

## **8. Gross Negligence**

Gross Negligence shall be calculated separately from the SLA penalties and shall not be considered under the SLA capping limit. If the Gross Negligence exceed from the 10% of the overall project value, the GFGNL may terminate the contract and forfeit the PBG.

## **9. Termination:**

The TENDERER, reserves the right to suspend any of the services and/or terminate this agreement in the following circumstances by giving 30 days' notice in writing if: -

1. The bidder becomes the subject of bankruptcy, insolvency, and winding up, receivership proceedings; In case the TENDERER finds illegal use of hardware, software tools, manpower etc. that are dedicated to the project.
2. Upon occurrence of an event of default as set out in Clause above, either party will deliver a default notice in writing to the other party which shall specify the event of default and give the other party an opportunity to correct the default.
3. Upon expiry of notice period unless the party receiving the default notice remedied the default, the party giving the default notice may terminate the Agreement.
4. During the notice period, both parties shall, save as otherwise provided therein, continue to perform their respective obligations under this Agreement and shall not, whether by act of omission or commission impede or otherwise interfere with party's endeavour to remedy the default which gave rise to the commencement of such notice period.
5. The termination hereof shall not affect any accrued right or liability of either Party nor affect the operation of the provisions of the Contract that are expressly or by implication intended to come into or continue in force on or after such termination.
6. In case of termination bidder will be paid for the work/services already delivered till the date of termination after deduction of penalties, if any.
7. GFGNL may, without prejudice to any other remedy for breach of contract, by written notice of default, sent to the Contractor, terminate this contract in whole or in part if the Contractor fails to deliver any or all of the services within the time period(s) specified in the contract, or any extension thereof granted by GFGNL if the Contractor fails to perform any other obligation(s) under the Contract; and if the Contractor, in either of the above circumstances, does not remedy its failure within a period of 15 days (or such longer period as GFGNL may authorize in writing) after receipt of the default notice from GFGNL.
8. Termination for Insolvency: GFGNL may at any time terminate the Contract by giving written notice to the Contractor, without compensation to the Contractor, if the Contractor becomes bankrupt or otherwise insolvent as declared by the competent court provided that such termination will not prejudice or affect any right of action or remedy which has accrued or will accrue thereafter to DIGITAL BHARAT NIDHI(DBN), DoT/ GFGNL.

9. Termination for Convenience: GFGNL may, by prior written notice sent to the contractor at least 03 months in advance, terminate the Contract, in whole or in part at any time for its convenience. The notice of termination shall specify that termination is for DIGITAL BHARAT NIDHI(DBN), DoT's/ GFGNL's convenience, the extent to which performance of work under the Contract is terminated, and the date upon which such termination becomes effective.
10. GFGNL reserves the right to discontinue the contract any time in future.

#### **10. Arbitration:**

1. If any dispute arises between the Parties hereto during the subsistence or thereafter, in connection with the validity, interpretation, implementation or alleged material breach of any provision of the Agreement or regarding a question, including the questions as to whether the termination of the Contract Agreement by one Party hereto has been legitimate, both Parties hereto shall endeavour to settle such dispute amicably. The attempt to bring about an amicable settlement is considered to have failed as soon as one of the Parties hereto, after reasonable attempts [which attempt shall continue for not less than 30 (thirty) days], give 15 days' notice thereof to the other Party in writing. The said clause shall not be applicable in the case of cyber-crimes and any other type of security breach relating to PHI carried out by either bidder organization itself or its employees.
2. In the case dispute arising between the parties in the contract, which has not been settled amicably, any party can refer the dispute for Arbitration under (Indian) Arbitration and Conciliation Act, 1996. Such disputes shall be referred to Arbitral Tribunal as prescribed by Ministry of Law, Government of India.
3. The place of the arbitration shall be Gandhinagar, Gujarat.
4. The Arbitration proceeding shall be governed by the Arbitration and Conciliation Act of 1996 as amended.
5. The proceedings of arbitration shall be in English language.
6. The arbitrator's award shall be substantiated in writing. The arbitration tribunal shall also decide on the costs of the arbitration procedure.
7. The expenses of the arbitration as determined by the arbitrators shall be shared equally between the two parties. However, the expenses incurred by each party in connection with the preparation, presentation shall be borne by the party itself.
8. Arbitration clause shall be only applicable in case of dispute is arising out of contract. The said clause shall not be applicable in the case of cyber-crimes and any other type of confidentiality/security breach relating to PHI carried out by either bidder organization itself or its employees.
9. Disputes arising under this Request for Proposal (RFP) shall be formally notified in writing (Dispute Notice) by either party ("the Notifying Party") to the other party ("the Receiving Party"). The parties are encouraged to resolve disputes amicably through direct negotiation and information sharing.
10. If the dispute remains unresolved after direct negotiation and communication, the parties shall establish a package wise Dispute Resolution Committee (DRC).
11. If the dispute remains unresolved after negotiations and the intervention of the

DRC, either party may refer the dispute to the Dispute Adjudication Board (DAB) within 15 days from the date of the dispute notice.

12. The mechanism for resolution of disputes through conciliation under Outside Expert Committee (OEC)
13. If any difference or dispute (hereinafter referred as "Dispute") remains unresolved after negotiations and the intervention of the DAB also, the party aggrieved (hereinafter referred as "Claimant") shall refer the Dispute to conciliation under Outside Expert Committee (hereinafter referred as "OEC"). The OEC nominated by GFGNL shall be comprised of members who shall be independent of the Arbitration and Conciliation Act, 1996 (hereinafter referred as "Act"). The proceedings shall be governed by Part III of the Act. The detailed procedure has been given in Annexure.
14. Settlement of commercial disputes between CPSEs inter se and CPSE(s) and Government Department(s)/ Organization(s):
15. In the event of any dispute or difference relating to the interpretation and application of the provisions of commercial contract(s) between Central Public Sector Enterprises (CPSEs)/ Port Trusts inter se and also between CPSEs and Government Departments/Organizations (excluding disputes concerning Railways, Income Tax, Customs & Excise Departments), such disputes or differences shall be taken up by either party for resolution through AMRCD (Administrative Mechanism for Resolution of CPSE's Disputes) as mentioned in DPE OM No. 05/0003/2019-FTS-10937 dated 14-12-2022 and the decision of AMRCD on the said dispute will be binding on both the Parties.
16. It is clarified that the parties have agreed that the Arbitration and Conciliation Act, 1996, shall be applicable only for the purpose of Conciliation.
17. In case of failure of the conciliation process between the parties and/ or refusal of either of the party to accept the outcome of the conciliation process, the aggrieved party shall be free to seek redressal of its dispute by approaching the Commercial Court.

**1) Instruction to Bidders:**

1. The offer shall be valid for 180 days from the last date of receipt of Tenders.
2. The award of contract shall be made to qualified Bidders, who meets appropriate standards of Technical and financial resources and satisfy the qualifying criteria as laid in the Tender Documents.
3. Selection of Audit firm will be based on cost criteria (professional fees)  
Conditional Tender shall not be accepted.
4. This Notice and subsequent Corrigendum (if any) shall also form a part of Contract Document. The Bidders are advised to read carefully the "Instructions" and "Eligibility Criteria" contained in the RFP Documents.
5. All disputes and discrepancies relating to this RFP shall be governed by the law of India and shall be subject to jurisdiction of court at Gandhinagar/Ahmedabad, Gujarat State.
6. If the bidders will not provide CA Firms as per specifications or not implement the provisions of contract and if the quality of service is found poor, they will be debarred for further works under GFGNL.
7. The issue of this RFP does not imply that the Authority is bound to select a Bidder or to appoint the Selected Bidder, as the case may be, for the Project and the Authority reserves the right to reject all or any of the Bidders or Bids without assigning any reason whatsoever. Mere submission of a responsive Bid does not ensure selection of the Bidder as Service Provider.
8. Sub-contracting is not allowed.
9. GFGNL will release payments in this way:
  - a. 10% will be given after each of the first three quarters (totaling 30%) once successfully receive a quarterly draft observation.
  - b. 50% will be provided after the 4th quarter, upon submission of a valid annual report.
  - c. The last 20% will be granted after the successful submission of a statutory audit report by Statutory auditor.
10. Bidders shall submit Technical Bids with Annexure- I and Financial Bids with Annexure – II.
11. Work order shall be issued to the successful bidder and the actual services as per Scope of Work shall start within a week.
12. The Firm/Company shall have to depute atleast one Semi qualified staff having minimum 3 years of experience at the office of the GFGNL at Gandhinagar for atleast 20 working days in a month for Internal Audit cum Pre-audit Work. Work shall have to be carried out at GFGNL office at Gandhinagar.
13. The Senior Partner in charge of the Audit shall have to visit GFGNL at least once in a month to discuss issues with the Chief Financial Officer.
14. All documents to be uploaded should be self-certified and stamped.
15. It is to be noted that bidders required to give annual Bid amount including GST under financial bid.

**Annexure-I - Technical Offer**

(To be printed on the letterhead)  
Technical Offer

**Date:**

To,  
CFO, GFGNL  
Block No.6, 5<sup>th</sup> Floor, Udyog  
Bhavan, Sector-11,  
Gandinagar-382011.

Name of the Firm/Company: -  
Year of Establishment: -

Firm Registration No. with ICAI, New Delhi:  
Constitution (Partnership/Company): -  
Office Address: -  
Phone Nos.: - Email: -  
Details of Partners/Directors: -

Sr. No	Name	ACA / FCA	Membership No./ Year of Reg. with ICAI	Post Qualification Experience
1				
2				
3				

Details of Staff: -

Details of Total Staff: -

Sr. No	Particular	No.
1	Chartered Accountants	
2	Audit Staff	
3	Article Staff	
4	Others	
	TOTAL	

Details of Chartered Accountants in Employment (Other than Partners):

Sr. No	Name	ACA / FCA	Membership No./ Year of Reg. as CA	Working with the firm since	Post Qualification Experience
1					
2					

Name & Signature:

**Annexure II – Financial Bid**

To be printed on the letterhead of the Firm/LLP

Date:

To,  
CFO, GFGNL  
Block No.6, 5<sup>th</sup> Floor, Udyog Bhavan, Sector-11, Gandinagar-382011.

**Subject:** Financial Bid for RFP for Internal Audit and Pre-audit of GFGNL for FY 2025-26 and FY 2026-27.

Sr. No	Name	Total Bid amount per Annum including GST in Rs.
1	Internal Audit and Pre-audit	

(In Words).....

Name of Firm FRN:  
Signature of Partner:

## **Annexure-III: Non-Disclosure Agreement (NDA)**

Bidder:  
Address:

Date:

To,  
CFO, GFGNL  
Block No.6, 5<sup>th</sup> Floor, Udyog Bhavan, Sector-11, Gandinagar-382011.

Dear Sir,

### **Confidentiality Agreement**

We acknowledge that during providing services to [name of client] (“you” or “Company”) pursuant to [scope of services] (“Engagement”) we shall have access to and be entrusted with Confidential Information. In this letter agreement (“Agreement”), the phrase "Confidential Information" shall mean information (whether of a commercial, technical, scientific, operational, administrative, financial, marketing, business, or intellectual property nature or otherwise), whether oral or written, relating to you and your business that is provided to us pursuant to the <work order no. & date>.

In consideration of you making Confidential Information available to us, we agree to the terms set out below:

1. We shall treat all Confidential Information as strictly private and confidential.
2. We shall use the Confidential Information solely for the Engagement.
3. We shall not disclose Confidential Information to any third party other than those permitted by clause 4 below.
4. This Agreement shall not prohibit disclosure of Confidential Information:
  - i. to our partners, directors, associates, affiliates, agents, subcontractors and employees (“Engagement Team”) who need to know such Confidential Information to perform and assist with the Engagement.
  - ii. to our partners, directors, associates, affiliates and /or such other parties who facilitate the administration of our business or support our infrastructure in both cases (a) in order to perform client and engagement acceptance procedures (including but not limited to the identification of potential conflicts of interest or compliance with independence requirements), (b) for

purposes of internal risk assessments and (c) to support the maintenance of quality and professional standards in the delivery of services (e.g. through the involvement of professional practice and policy departments, the participation in quality assurance measures or the establishment and maintenance of knowledge databases). However, we shall remain responsible for preserving confidentiality if Confidential Information is shared with or accessed by parties mentioned herein.

- iii. with your prior written consent, such consent not to be unreasonably withheld.
  - iv. to the extent that such disclosure is required by any law, rule or regulation.
  - v. to our professional indemnity insurers and advisors in which event we shall do so in confidence only.
5. You shall inform us in writing if, during the Engagement, the Engagement Team will have access to any unpublished price sensitive information, whether of the Company or any other entity. You agree that we shall not be responsible for determining the difference between price sensitive and non-price sensitive information that would form part of the information disclosed to us. All information supplied to us (in whatever form) which is not in the public domain will be treated as Confidential Information for the purposes of the Engagement. Further, you shall be responsible to obtain legal advice to ensure that information disclosed to us is not in contravention of any applicable laws and regulations.
6. Upon your written request we shall arrange delivery to you of the Confidential Information received from you, that is in documentary or other tangible form, except:
- i. retention required for a disclosure permitted by clause 4 (iii) above; and
  - ii. to the extent that we require to retain sufficient documentation that is necessary to support any advice, reports, or opinions provided by us.

The documentation retained will continue to be subject to confidentiality obligations set out in this Agreement.

7. This Agreement shall not apply to Confidential Information that:
- i. is in the public domain at the time it is acquired by us or enters the public domain after that, otherwise than as a result of unauthorized disclosure by us.
  - ii. is already in our possession prior to its disclosure to us.

- iii. becomes lawfully available to us from a third party whom we believe to be free from any confidentiality restriction.
  - iv. is independently developed by us or for us without reference to your Confidential Information.
8. This Agreement shall continue for two years from the date of this Agreement unless and to the extent that you may release it in writing. Where any definitive agreement is executed in connection with the Engagement, this Agreement shall be read together with the definitive agreement and be governed by the same.
9. We warrant that we are acting as principal in this matter and not as agent or broker for any person, company, or firm.
10. We acknowledge that no failure or delay by you in exercising any right, power, or privilege under this Agreement shall operate as a waiver thereof, nor shall any single or partial exercise thereof or the exercise of any other right, power, or privilege. Except for the contracting parties to this Agreement, no third party shall have any right to enforce or rely on any provision of the Agreement. In no event shall either party be liable for any indirect or consequential losses or damages.
11. This Agreement shall be governed by and construed in accordance with Indian laws without reference to the conflicts of laws principles and any dispute arising from it shall be subject to the exclusive jurisdiction of the courts in Ahmedabad/Gandhinagar.

With kind regards

Yours sincerely

For (Insert the Entity Name)

*Partner / Executive Director / Director*

Agreed and Accepted  
For (Insert Client  
Name)

Signature:

Name:

Title/position:

Date:

Seal: