

बिड दस्तावेज़ / Bid Document

बिड विवरण/Bid Details	
बिड बंद होने की तारीख/समय /Bid End Date/Time	28-11-2025 17:00:00
बिड खुलने की तारीख/समय /Bid Opening Date/Time	28-11-2025 17:30:00
बिड पेशकश वैधता (बंद होने की तारीख से)/Bid Offer Validity (From End Date)	90 (Days)
मंत्रालय/राज्य का नाम/Ministry/State Name	Ministry Of Defence
विभाग का नाम/Department Name	Department Of Defence Production
संगठन का नाम/Organisation Name	Gliders India Limited
कार्यालय का नाम/Office Name	*****
वस्तु श्रेणी /Item Category	Custom Bid for Services - Hiring of Registered CA firm for preparation of financial statements
समान श्रेणी/Similar Category	<ul style="list-style-type: none"> Manpower Hiring for Financial Services
अनुबंध अवधि /Contract Period	2 Year(s)
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	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 दस्तावेजों को निविदा में भाग लेने वाले सभी निविदाकारों को दिखाना चाहते हैं? संदर्भ मेनू है/Do you want to show documents uploaded by bidders to all bidders participated in bid?	Yes (Documents submitted as part of a clarification or representation during the tender/bid process will also be displayed to other participated bidders after log in)
बिड लगाने की समय सीमा स्वतः नहीं बढ़ाने के लिए आवश्यक बिड की संख्या। / Minimum number of bids required to disable automatic bid extension	2

बिड विवरण/Bid Details	
दिनों की संख्या, जिनके लिए बिड लगाने की समय-सीमा बढ़ाई जाएगी। / Number of days for which Bid would be auto-extended	6
ऑटो एक्सटेंशन अधिकतम कितनी बार किया जाना है। / Number of Auto Extension count	1
बिड से रिवर्स नीलामी सक्रिय किया/Bid to RA enabled	Yes
रिवर्स नीलामी योग्यता नियम/RA Qualification Rule	H1-Highest Priced Bid Elimination
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	4814400
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	97000

ईपीबीजी विवरण /ePBG Detail

आवश्यकता/Required	No
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(a). जेम की शर्तों के अनुसार ईएमडी छूट के इच्छुक बिडर को संबंधित कटेगरी के लिए बिड के साथ वैध समर्थित दस्तावेज प्रस्तुत करने है। एमएसई कटेगरी 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 :

THE GENERAL MANAGER
Ordnance Parachute Factory Kanpur, Department of Defence Production, Gliders India Limited, Ministry of Defence
(The General Manager Opf Public Fund Account)

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	Yes
सूक्ष्म और लघु उद्यम मूल उपकरण निर्माताओं को खरीद में प्राथमिकता, यदि उनका मूल्य L1+X% तक की सीमा में हो / Purchase Preference to MSE OEMs available upto price within L1+X%	15

1. Purchase preference to Micro and Small Enterprises (MSEs): Purchase preference will be given to MSEs as defined in Public Procurement Policy for Micro and Small Enterprises (MSEs) Order, 2012 dated 23.03.2012 issued by Ministry of Micro, Small and Medium Enterprises and its subsequent Orders/Notifications issued by concerned Ministry. If the bidder wants to avail the Purchase preference for services, the bidder must be the Service provider of the offered Service. Relevant documentary evidence in this regard shall be uploaded along with the bid in respect of the offered service. If L-1 is not an MSE and MSE Service Provider (s) has/have quoted price within L-1+ 15% of margin of purchase preference /price band as defined in the relevant policy, then 100% order quantity will be awarded to such MSE bidder subject to acceptance of L1 bid price. The buyers are advised to refer to the [OM No.1 4 2021 PPD dated 18.05.2023](#) for compliance of Concurrent application of Public Procurement Policy for Micro and Small Enterprises Order, 2012 and Public Procurement (Preference to Make in India) Order, 2017. Benefits of MSE will be allowed only if the credentials of the service provider are validated on-line in GeM profile as well as validated and approved by the Buyer after evaluation of submitted documents.
2. If L-1 is not an MSE and MSE Service Provider (s) has/have quoted price within L-1+ 15% of margin of purchase preference /price band as defined in the relevant policy, then 100% order quantity will be awarded to such MSE bidder subject to acceptance of L1 bid price.
3. Estimated Bid Value indicated above is being declared solely for the purpose of guidance on EMD amount and for determining the Eligibility Criteria related to Turn Over, Past Performance and Project / Past Experience etc. This has no relevance or bearing on the price to be quoted by the bidders and is also not going to have any impact on bid participation. Also this is not going to be used as a criteria in determining reasonableness of quoted prices which would be determined by the buyer based on its own assessment of reasonableness and based on competitive prices received in Bid / RA process.
4. Reverse Auction would be conducted amongst all the technically qualified bidders except the Highest quoting bidder. The technically qualified Highest Quoting bidder will not be allowed to participate in RA. However, H-1 will also be allowed to participate in RA in following cases:
 - i. If number of technically qualified bidders are only 2 or 3.
 - ii. If Buyer has chosen to split the bid amongst N sellers, and H1 bid is coming within N.
 - iii. In case Primary product of only one OEM is left in contention for participation in RA on elimination of H-1.
 - iv. If L-1 is non-MSE and H-1 is eligible MSE and H-1 price is coming within price band of 15% of Non-MSE L-1
 - v. If L-1 is non-MII and H-1 is eligible MII and H-1 price is coming within price band of 20% of Non-MII L-1

अतिरिक्त योग्यता /आवश्यक डेटा/Additional Qualification/Data Required

Scope of Work:[1763372709.pdf](#)

Payment Terms:[1763372714.pdf](#)

GEM Availability Report (GAR):[1763372945.pdf](#)

Undertaking of Competent Authority is mandatory to create Custom Bid for Services. Please download standard format document and upload:[1763372981.pdf](#)

Custom Bid For Services - Hiring Of Registered CA Firm For Preparation Of Financial Statements (1)

तकनीकी विशिष्टियाँ /Technical Specifications

विवरण/ Specification	मूल्य/ Values
कोर / Core	
Description /Nomenclature of Service Proposed for procurement using custom bid functionality	Hiring of Registered CA firm for preparation of financial statements
Regulatory/ Statutory Compliance of Service	YES
Compliance of Service to SOW, STC, SLA etc	YES
एडऑन /Addon(s)	

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

क्रेता द्वारा निर्धारित न्यूनतम मूल्य/Minimum Floor Price defined by Buyer	No
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अतिरिक्त विशिष्टि दस्तावेज़ /Additional Specification Documents**परेषिती/रिपोर्टिंग अधिकारी /Consignees/Reporting Officer and Quantity**

क्र.सं./S.N o.	परेषिती/रिपोर्टिंग अधिकारी /Consignee Reporting/Officer	पता/Address	संसाधनों की मात्रा / The quantity of procurement "1" indicates Project based or Lumpsum based hiring.	अतिरिक्त आवश्यकता /Additional Requirement
1	*****	*****KANPUR CITY	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. Generic

Option Clause: Excess Settlement. The excess settlement has been enabled for the service, allowing service providers to include additional charges up to a specified percentage of the item-level total value, including addons, in their invoices. Service providers must declare the applicability of additional charges during invoice creation and submit mandatory supporting documents to avail this option. The total invoice amount, including additional charges, shall not exceed the agreed-upon excess settlement percentage for

the order.

3. Buyer Added Bid Specific ATC

Buyer Added text based ATC clauses

1. Firm should comply all the terms & condition of bid and Scope of work

2. EMD: -

EMD is to be submitted by the bidders except micro and small enterprises having UAM number as defined in MSE procurement policy 2012 issued by Department of Micro, Small and Medium Enterprises (MSME) or are registered with the Central Purchase organization or the concerned Ministry or Department (including OFs) or start-ups as recognized by Department of Industrial Policy and Promotion (DIPP), irrespective of the store for which they are registered.

EMD is not required from Central PSUs. Bidders/ Sellers exempted from submission of EMD . Firm must submit certified copy of Gov. of India authority for such exemption in lieu of EMD. The EMD amount of **Rs 97,000/- (Rupees Ninety Seven Thousand Only)** in the form of Account Payee Demand Draft, Fixed Deposit Receipt, Banker's Cheque or Bank Guarantee from any of the Commercial Banks in favour of GM OPF PUBLIC FUND ACCOUNT, payable at Kanpur is required. If EMD is furnished in the form of BG then it should be kept valid for 45 days beyond the final bid validity.

3. PSD-

Performance Security Deposit is required @ 5% of total contract value (if contract value is more than 10 lakhs) in the form of Account Payee Demand Draft, Fixed Deposit Receipt, Banker's Cheque or Bank Guarantee from any of the commercial Banks in favour of GM OPF PUBLIC FUND ACCOUNT, payable at Kanpur (Validity for Bank Guarantee should be 14 months and for others validity should be 12 months)

4. If any firm found having same IP address in bid will be rejected/ disqualified and no further communication to be made in this regard.

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---

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GLIDERS INDIA LIMITED
SCOPE OF WORK CUM SLA

Hiring of a registered C.A. (Chartered Accountant) Firm for preparation of Financial Statements as per IND-AS requirements of Companies Act for GLIDERS INDIA LIMITED, KANPUR

INTRODUCTION:

1.1. Gliders India Limited, Kanpur (GIL) (a Govt. of India Undertaking, working under Ministry of Defence) invites bid from prospective bidders for preparation of Financial Statements as per IND-AS requirements of Companies Act. All information is available on website . (<https://www.glidersindia.in/>).

2.

S.No	State	In- Scope Locations
1	UTTAR PRADESH	a) Gliders India Limited Headquarter, Kanpur b) Ordnance Parachute Factory, Kanpur

3. Period of Engagement:

- The period of engagement shall be for 24 months (i.e. for FY 25-26 & FY 26-27 for execution of work as per SOW and conduction & cooperation for all Audit such as Statutory Audit, Income tax Audit, Supplementary Audit, Compliance Audit etc. till conclusion of AGM for FY 26-27) from the date of placement of supply order on firm.
- It is imperative that the firm thoroughly examine the bid related documents and quote fixed lump sum charges in accordance with the scope of work and deliverables provided.

3.1 Firm has to Ensure:-

- Preparation of Financial Statements (in line with IND-AS requirement) on monthly, quarterly as well as yearly basis for FY 25-26 & FY 26-27.

3.2 Scope of Work:- As per Annexure 'A'.

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GLIDERS INDIA LIMITED
SCOPE OF WORK CUM SLA

PART A

SCOPE OF WORK

1. **Preparation of Financial Statements including Balance Sheet, Profit & Loss statement and Cash Flow statements, statement of change in equity etc. along with notes to accounts and other disclosures on monthly, quarterly and annual basis for GIL units on standalone basis and for GIL on consolidated basis, in line with Division II of Schedule III of Companies Act, meeting IND-AS requirements.**

2. **Performing & Completing following Associated & integral tasks related with the:**
 - Maintaining all the books of accounts and registers in the required format and prepare periodical reports and returns.
 - Cross-Checking and verifying the accounting entries, related to receipt and expenses and sales.
 - Correction of the ledgers, accounting entries and accounting heads.
 - Assisting in the making of schedules and supporting documents thereof.
 - Liasoning with the GIL HQ/External Auditors, wherever accounting policies/guidelines are required.
 - Verification and updation of Data/Trial balances on regular basis. (Fortnightly)
 - Passing of adjustment entries & cross checking of GST/Income tax provisions.
 - Inter factory transaction reconciliation/vendor/customer reconciliation.
 - Bank account reconciliation on Fortnightly basis.
 - Filling of returns for Income tax /TDS for all the Units.
 - Dedicated man power is to be provided on daily basis for recording of all the transactions through Tally Software by one attendant (provided through itself) on daily basis such as recording of different expenditures incurred and carrying out all the related financial reconciliation activities in association with the bank and GIL employees.
 - **GST Compliance & GST return of GIL Group**
 - I. Compilation of outward Supply, ITC, & Inward Supply from data received from various units of GIL, Kanpur.
 - II. Preparation of product Wise, Unit Wise and Section Wise Sale Report on monthly Basis.
 - III. Preparation of Input Tax Credit Report of Input, Capital Goods & Input Services.
 - IV. Preparation of RCM Liability Report and Claim of Input Tax Credit.
 - V. Monthly Filling of GSTR-1 Return on or before the due date as notified by the Government.
 - VI. Monthly preparation of computation report and generation of challan.
 - VII. Monthly filing of GSTR-3B return on or before the due date as notified by the Government.
 - VIII. Submission of Monthly Report of Suppliers of which Input Tax Credit is Pending/NotClaimed.
 - IX. Compilation of Data of Goods Sent on Job Work and Received from Job Worker.
 - X. Monthly Submission of Compliance Report.
 - XI. Submission of Legal opinion on GST as and when required.
 - XII. Guidance about the preparation of Changes in GST Law and Rules made there under.
 - XIII. Suggestion on Accounting Entries to be passed.
 - XIV. Reconciliation of Electronic Ledgers as maintained in GST Portal.
 - GIL Income Tax TDS and GST TDS: Timely Payment, Filling of returns and cross conciliation. (02units at UP.)
 - GIL employees income tax & issuance of "Form 16" & Settlement of any anomaly of employees income tax.
 - Passing of adjustment entries to finalize the Financial Statements (Cross checking with GST/Income Tax provisions).
 - Inter Factory & vendor & Customer reconciliation.
 - Maintaining Asset register and Working of Depreciation schedule both on SLM and WDV method.
 - Developing/suggesting a robust system for reliable data capturing.
 - Working of NRV of Inventories at Unit level.

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GLIDERS INDIA LIMITED
SCOPE OF WORK CUM SLA

- To coordinate at the time of Audit by CAG, Statutory, Internal/External auditors and prepare replies to the queries raised during the CAG Audit/ Statutory Audit/ Internal & External Audits and assist GIL in the responding to the queries.
 - C.A. firm should be responsible for settling any work/audit observations regardless of whether they pertain to the previous C.A. firm or current period.
 - Any other Accounting work considered necessary to complete the assignment.
3. All data shall be collected by C.A firm from various sections of the GIL units for preparation of Financial Statement. The data in respect of GILHQ unit has to be collected and compiled for account/book keeping along with inter unit reconciliation has to be done for period 1st April 2025 onward for FY 2025-26 and FY 2026-27. However in respect of OPF, account/book keeping has to be done from the date of supply order placement for FY 2025-26 & from 1st April 2026 onward for FY 2026-27 along with inter unit reconciliation has to be done for FY 2025-26 & from 1st April 2026 onward for FY 2026-27.
4. C.A. firm shall not insist any specific mode of data collection such as hard copy/soft copy/by hand/e-mail. Data will be provided as per feasibility by the various sections of GIL units.
5. Monthly Profit & Loss statement shall be given by C.A. firm before 7th date of the next month.
6. GST certificate shall be provided on monthly basis by C.A. firm itself or through third party to GIL units.
7. Providing support with virtual modes/Physical visit to the units and resolving the concerns, issues and queries raised by the Unit from time to time. Also, CA firm will be required to file EPFO returns in respect of contractual employees of GIL & its units on monthly basis/as per relevant rules.
8. **Monthly Regulatory Updates:**
Provide a monthly report summarizing updates on government notifications, circulars, and guidelines issued by the Ministry of Corporate Affairs, Ministry of Finance, and other regulatory bodies. Highlight their implications on GIL's financial and operational transactions & provide consultation for implementation of Govt. guidelines.
9. **Requisite Form Filing:**
Prepare and file requisite forms, such as Form 15 CA and 15 CB for foreign currency transactions as per RBI and Income Tax regulations. Ensure prompt handling of these forms, especially for high-priority transactions.
10. To provide CA certification for the matters/data/report pertaining to GIL as required by external agencies including Audit. Also C.A firm should forward the computation for Advance tax on quarterly basis and to provide consultation on matter related with Export/Advance Tax/GST/Custom/budget/Ministry Correspondence etc. for these purposes no separate fee will be given by GIL.
11. The C.A. firm will be responsible to deploy sufficient manpower to carry out activities as mentioned in scope of work subject to minimum man power requirement as defined in this tender.

Other Requirements

1. The firm entrusted with the work will deploy professionally qualified C.A. at least five days per week (1 day in GILHQ and 04 days in GIL Unit) who will supervise the activities as per terms and conditions of the contract and to be a single point of contact for interaction with management of GIL units and

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GLIDERS INDIA LIMITED
SCOPE OF WORK CUM SLA

rendering financial advice to the management of GIL units. However C.A. will be required to be available on as and when required basis, based on GIL units working schedule for execution of the task.

2. Guiding and advising all Finance and Accounts Departments of GIL units for FY 2025-26 & 2026-27 and providing support with respect to preparation & presentation of financial statements of GIL and its Units in compliance to Commercial Accounting Norms (IND AS), best practices and in conformity to the requirements of CAG Auditors and Companies Act, 2013.
3. The firm shall be completely responsible for ensuring compliance with respect to all govt. rules and regulations on financial matters such as GST, IT, TDS, payments to vendors etc.
4. Imparting training of Book keeping & other related financial areas to the personnel for all the Units of GIL on as and when required basis.
5. Guide GIL units in the CAG audit & statutory/ internal audit and prepare replies to the queries (previous and contracted period both) raised during the CAG Audit & statutory/ internal audit and assist GIL units in the responding to the queries with respect to accounting.
6. Provide advice to ensure compliance to all statutory requirements under the relevant Accounting Standards (IND AS) as required by the Companies Act.
7. Attend meetings of Internal Audit, Statutory Audit, Tax Audit, Supplementary Audit, Secretarial Audit etc. as and when requires basis.
8. Any other related activity as may arise during the period of engagement.

SPECIAL TERMS AND CONDITIONS:

1. **The C.A. firm has to quote their professional charges (All inclusive) on fixed cost basis considering all contingencies including Fooding/Lodging/Travelling expenses /Local conveyance/ Overstaying/Stationery etc. No other charges shall be payable.**
2. The firm should not assign whole or a part of contract to any other firm. Sub-letting of the contract is not allowed.
3. Submission of an indemnity bond by the firm to compensate for any loss to GIL on account of any failure/negligence or lapses in discharging the duty by the firm.
4. No price escalation is allowed during the tenure of the contract being fixed price contract.
5. TDS/Income Tax/other taxes, if any, will be deducted before payment as per the procedure in vogue.
6. No client Related Document, data or any kind of material shall be allowed to be taken or transmitted outside the GIL premises without written permission from the competent authority of GIL, in any manner whatsoever and shall function with highest standards of professional and ethical conduct. They shall sign Non-Disclosure Agreement with the GIL and exercise strict confidentiality of GIL data.
7. All representative of C.A. firm coming inside the factory must sign the register available at GIL units. All C.A. personnel are required to maintain a daily work register duly signed by them and get countersigned from HOS/F&A. Based on their attendance and performance, monthly JCR will be issued.
8. Payment Terms: Payment shall be made on quarterly basis after getting job completion certificate from all concerned GIL units.
9. Penalty Clause: GIL reserves the right to cancel/foreclose the S.O. in the event of Non-Satisfactory Performance (Quarterly Basis) with forfeiture of Performance Security Deposit.

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10. In case of any dispute, provision of OFBPM 2018 shall prevail.

PART-B

Qualification Criteria Supporting Document to be submitted :-

Sr.	Qualification Criteria	Supporting Document to be submitted
1	The firm/bidder should be a firm of Chartered Accountants registered with The Institute of Chartered Accountants of India.	Latest Firm Card downloaded from SSP Portal of The Institute of Chartered Accountants of India
2	The head/branch office of the firm should be in state of Uttar Pradesh continuously for minimum 1 year as on the date of start of bidding of this contract.	Latest Firm Card downloaded from SSP Portal of The Institute of Chartered Accountants of India
3	The firm should be having an active GSTIN with registration date before the date of starting of bidding of this contract and the address of office in U.P. as given in ICAI firm card should be shown as the principal/additional place of business in the GST Certificate.	GST Registration Certificate
4	The firm/bidder should have minimum 3 years of experience as a regular consultant for handling issues related to direct tax/indirect tax. Certificate of completion should be submitted in this regard.	Job Completion Certificate or Certificate by management for completion of service. Or If the bidder is a Micro or Small Enterprise as per latest definitions under MSME rules and wish to claim exemption from the requirement of "Experience Criteria", then the proprietor or any of the partners of the firm must have completed "Certificate Course on GST" conducted by The Institute of Chartered Accountants of India and shall submit the scanned copy of certificate of the same.
5	The firm should have completed at least one contract for preparation of financial statements in any DPSU/PSU having turnover of at least Rs. 100 Crores in the year in which IND-AS was applicable to such DPSU/PSU during last 5 years till 31/03/2025	Supply order copy along with Job Completion Certificate or Certificate by management for completion of service and copy of audited Profit & Loss Account is required to be submitted. or If the bidder is a Micro or Small Enterprise as per latest definitions under MSME rules and wish to claim exemption from the requirement of "Experience Criteria", then the proprietor or any of the partners of the firm must have completed "Certificate Course on Ind AS" conducted by The Institute of Chartered Accountants of India and shall submit the scanned copy of certificate of the same.
6	The firm/bidder or its proprietor/partner(s) or any of its employees should not be blacklisted from any Govt. Department or PSU and no disciplinary proceedings from any professional body or court should be pending.	Self-declaration should be given.
7	(i) No of C.A.'s on roll/partner(s) with the firm/bidder : Min. 02 (ii) Min 10Yrs. Relevant Experience of at least one of the C.A. associated with the firm/bidder and for remaining Min. 02 years of experience required. (iii) Work Experience:- Experience of having being appointed atleast once as Statutory Auditor of any Central PSU (CPSU/DPSU)	i. Latest Firm Card downloaded from SSP Portal of The Institute of Chartered Accountants of India ii. The firm/bidder should submit experience certificate of the associated C.A.'s. iii. The Appointment letter issued by CAG. No exemption shall be granted in this regard.

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8	The firm/bidder should unconditionally accept all the terms and conditions of this bid	Scope of Work & PQC document signed and stamped on each page by the bidder.
9	The bidder should have minimum Average Annual Turnover (AATO) of Rs.15 Lakhs for F.Y. 2024-25, FY.2023-24, F.Y. 2022-23 & F.Y. 2021-22	Turnover certificate signed by a Practicing Chartered Accountant with UDIN. Self- Certification not applicable. or If the bidder is a Micro or Small Enterprise as per latest definitions under MSME rules and wish to claim exemption from the requirement of "Turnover Criteria", then the bidder must comply with the requirements of point no. 4&5 of Qualification Criteria of this bid.

Note: Price bid of only those firms will be opened which will qualify in technical bid.

[Firm must ensure that all the relevant documents enclosed to substantiate their claim (All registration Certificates/Appointment letter or any other material documents must be legitimate as on the date of final Submission)]