बिड संख्या/Bid Number: GEM/2026/B/8170744
दिनांक /Dated: 21-10-2026

बिड दस्तावेज़ / Bid Document

बिड विवरण/Bid Details	
बिड बंद होने की तारीख/समय /Bid End Date/Time	05-11-2026 18:00:00
बिड खुलने की तारीख/समय /Bid Opening Date/Time	06-11-2026 18:00:00
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	Gujarat State Handicrafts Development Corporation Limited (gurjari)
संगठन का नाम/Organisation Name	N/a
कार्यालय का नाम/Office Name	H.o
शिकायत निवारण के संपर्क विवरण/ Contact details of Grievance redressal	HOD Email id :md-gshhdc@gujarat.gov.in Buyer Email id: fb-ggho@gujarat.gov.in
वस्तु श्रेणी /Item Category	Financial Audit Services - Pre Audit for GSHHDC Ltd; CAG Empaneled Audit or CA Firm
अनुबंध अवधि /Contract Period	1 Year(s)
पिछले 3 वित्तीय वर्षों का बिडर का न्यूनतम औसत वार्षिक वित्तीय टर्नओवर/Minimum Average Annual Turnover of the bidder (For the last 3 Financial Years)	10 Lakh (s)
उन्हीं/समान सेवा के लिए अपेक्षित विगत अनुभव के वर्ष/Years of Past Experience Required for same/similar service	5 Year (s)
इसी तरह की सेवाओं का पिछला आवश्यक अनुभव है/Past Experience of Similar Services required	Yes
टर्नओवर पात्रता मानदंड/Turnover eligibility criteria	To be verified by the buyer at the time of technical evaluation
एमएसएमई के लिए अनुभव के वर्षों और टर्नओवर से छूट प्रदान की गई है/MSE Relaxation for Years of Experience and Turnover	No
स्टार्टअप के लिए अनुभव के वर्षों और टर्नओवर से छूट प्रदान की गई है /Startup Relaxation for Years of Experience and Turnover	No

बिड विवरण/Bid Details	
विक्रेता से मांगे गए दस्तावेज़/Document required from seller	Experience Criteria,Bidder Turnover,Certificate (Requested in ATC),Additional Doc 1 (Requested in ATC) *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 लगाने की समय सीमा स्वतः नहीं बढ़ाने के लिए आवश्यक बिड की संख्या। / Minimum number of bids required to disable automatic bid extension	3
दिनों की संख्या, जिनके लिए बिड लगाने की समय-सीमा बढ़ाई जाएगी। / Number of days for which Bid would be auto-extended	3
ऑटो एक्सटेंशन अधिकतम कितनी बार किया जाना है। / Number of Auto Extension count	1
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
न्यूनतम मूल्य/Floor Price	This bid has been created/published with floor price(minimum value) selected by the Buyer. Service Providers are advised to quote above the minimum floor value.
अनुमानित निविदा मूल्य (सभी करों सहित) भारतीय रुपये में / Estimated Bid Value in INR (Inclusive of all taxes)	256832
Payment Timelines	Payments shall be made to the Seller within **20** days of issue of service delivery acceptance certificate (SDAC) and on-line submission of bills (This is in supersession of 10 days time as provided in clause 12 of GeM GTC)
मूल्यांकन पद्धति/Evaluation Method	Total value wise evaluation
मध्यस्थता खंड/Arbitration Clause	No
सुलह खंड/Mediation Clause	No

ईएमडी विवरण/EMD Detail

आवश्यकता/Required	No

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).	14

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

लाभार्थी /Beneficiary :

Assistant Manager (Finance)
H.o, Gujarat State Handicrafts Development Corporation Limited (GURJARI), N/A,
(Rathod Dipali Mukeshkumar)

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

एमआईआई अनुपालन/MII Compliance

एमआईआई अनुपालन/MII Compliance	Yes

एमएसई खरीद वरीयता/MSE Purchase Preference

एमएसई खरीद वरीयता/MSE Purchase Preference	Yes
सूक्ष्म और लघु उद्यम मूल उपकरण निर्माताओं/सेवा प्रदाता को खरीद में प्राथमिकता, यदि उनका मूल्य L1+X% / Purchase Preference to MSE OEMs/ Service Provider available upto price within L1+X%	15

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. Purchase preference to Micro and Small Enterprises (MSEs): Purchase preference will be given to MSEs having valid Udyam Certificate and whose credentials are validated online through Udyam Registration portal 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 themselves of the Purchase preference, the bidder must be the manufacturer / OEM of the offered product on GeM. In respect of bid for Services, the bidder must be the Service provider of the offered Service. Traders are excluded from the purview of Public Procurement Policy for Micro and Small Enterprises and hence resellers offering products manufactured by some other OEM are not eligible for any purchase preference. Relevant documentary evidence in this regard shall be uploaded along with the bid in respect of the offered product or service, and Buyer will decide eligibility for purchase preference based on

documentary evidence submitted in case of product bids, whereas in case of services the eligibility is automatically validated. If L-1 is not an MSE and MSE Seller (s) has / have quoted price within L-1+ 15% (Selected by Buyer) of margin of purchase preference /price band defined in relevant policy, such MSE Seller shall be given opportunity to match L-1 price and contract will be awarded for % (selected by Buyer) percentage of total quantity. The buyers are advised to refer 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 seller is validated on-line in GeM profile as well as validated and approved by Buyer after evaluation of documents submitted.
4. 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.
5. 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.
6. 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

Financial Audit Services - Pre Audit For GSHHDC Ltd; CAG Empaneled Audit Or CA Firm (1)

तकनीकी विशिष्टियाँ /Technical Specifications

विवरण/ Specification	मूल्य/ Values
कोर / Core	
Scope of Work	Pre Audit for GSHHDC Ltd
Type of Financial Audit Partner	CAG Empaneled Audit or CA Firm
Type of Financial Audit	Internal Audit
Category of Work under Financial Audit	Pre Audit for GSHHDC Ltd
Type of Industries/Functions	Sales, Services and Revenue , Purchase & Procurement , Inventory & Store management , Human Resource & Payroll , Operational & Administrative , Payables , Receivables , Cash and Bank Balance , Pre Audit for GSHHDC Ltd
Frequency of Progress Report	Monthly
MIS Reporting for Financial Audit support	Yes

विवरण/ Specification	मूल्य/ Values
Frequency of MIS reporting	Monthly
State	NA
District	NA
एडऑन /Addon(s)	
Post Financial Audit Support	NA

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

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

प्राचल/Parameter	मूल्य/Values
कोर / Core	256832

अतिरिक्त विशिष्टि दस्तावेज़ /Additional Specification Documents

परेषिती/रिपोर्टिंग अधिकारी /Consignees/Reporting Officer and Quantity

क्र.सं./S.No.	परेषिती/रिपोर्टिंग अधिकारी /Consignee Reporting/Officer	पता/Address	Quantity	अतिरिक्त आवश्यकता /Additional Requirement
1	Rathod Dipali Mukeshkumar	382016,Gujarat State Handloom & Handicrafts Development Corporation Ltd. Handloom Technology Institute Building, Nr Mahatma Mandir, Sector-13, Gandhinagar(Gujarat).	Project / Lumpsum Based	N/A

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

1. **Generic**

   OPTION CLAUSE 25% : The buyer can increase or decrease the contract quantity or contract duration up to 25 percent at the time of issue of the contract. However, once the contract is issued, the contract quantity or contract duration can only be increased up to 25 percent. Bidders are bound to accept the revised quantity or duration.
   For lumpsum-based service contracts, the buyer may increase the scope of work and contract value up to 25 percent with the consent of the service provider

2. **Generic**

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

3. **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.

4. **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.

5. **Buyer Added Bid Specific ATC**

   Buyer Added text based ATC clauses

   Buyer added bid Specific Terms & Conditions

   1. Bidders must submit an EMD in the form of Demand Draft of Rs. 9000/- in favour of Gujarat State Handloom & Handicraft Development Corporation Ltd., payable at Gandhinagar, Gujarat. Bidder must upload scanned copy of the DD along with required other documents and must ensure delivery of hardcopy of the DD to the Buyer within 2 working days of Bid End date.

   .

6. **Buyer Added Bid Specific ATC**

   Buyer uploaded ATC document Click here to view the file.

अस्वीकरण/Disclaimer

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

1. Publishing Custom / BOQ bids for items for which regular GeM categories are available (unless such Custom / BOQ item is bunched with the major regular product Category Item).
2. Mandating procurement of / from specific Brand / Make / Model / Manufacturer / Dealer except in case of Single Bid / Proprietary Article Certificate (PAC) Buying.
3. Inclusion of disqualification criteria related to suspension of seller / service provider, where such suspension period has already expired.

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

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

All GeM Sellers/Service Providers shall ensure full compliance with all applicable labour laws, including the provisions, rules, schemes and guidelines under the four Labour Codes i.e. the Code on Wages, 2019; the Industrial Relations Code, 2020; the Occupational Safety, Health and Working Conditions Code, 2020; and the Code on Social Security, 2020 as and when notified and brought into force by the Government of India.

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

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

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

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

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

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

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

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

---धन्यवाद/Thank You---

Tenders are invited by

Gujarat State Handloom & Handicraft Development Corporation Ltd.

For

Appointment of a Chartered Accountant Firm as a Pre-Auditor of the Corporation for the period of 12 months.

Gujarat State Handloom & Handicraft Development Corporation Ltd.

HTI Building, Sector 13, Gandhinagar, Gujarat – 382016
Ph No. +91 99784 01723, E-mail: md-gshhdc@gujarat.gov.in

Tenders are invited by GSHHDC Ltd. From the eligible, reputed, and experienced Chartered Accountant Firms for the appointment as a Pre-Auditor of the corporation for the period of 12 months through GeM portal only.

1. PRE-BID QUALIFICATION CRITERIA: -

- The bidder 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.

The Tenderer must fulfil following eligibility conditions:

1. Bidder/Firm must have registered office located in Gujarat. Those firms who are registered outside Gujarat, such bidder/firm must have at least **one** working branch located in Gujarat and must be working since past 3 years.
2. C.A. firm should have **minimum experience of 5 years** of continuous practice from the date of registration.
3. C.A. firm should have at least 2 full time Chartered Accountants. In this regard, Bidder/firm must submit registration certificate of the firm indicating therein details of the partners.
4. C.A. firm should have at least 15 persons staff pertaining to audit and assurance work. **The bidder must submit a list of such resources with all the details in table format and this must be given on the letterhead of the firm/bidder sealed and signed by the bidder or authorised partner of the firm in this behalf.**
5. C.A. firm should have **minimum receipt of Rs. 10 lacs** from audit and attestation services in each of the last three years ending on 31-03-2026. **(Annexure-B)**
6. **C.A. firm should have completed at least twenty (20) assignments of audit (includes statutory audits, Internal audits, Pre-audit, Concurrent Audit) in last three years as on 31-03-2026. If there is more than one assignment with the same organisation it will not be aggregated.**
7. Bidder must deploy one resource, who must have passed Inter CA exam and must have minimum 2 years of experience post qualification in audit & assurance area. Bidder/firm must provide all the certificates/degrees/experience certificates in this regard.
8. Bidder/Firm intending to deploy a resource/resource for the pre-audit, must be employee of the bidder/firm from at least past one year. **Bidder/firm must give a separate certificate in this regard.**
9. If the legal proceedings are under progress or criminal proceedings are instituted by any department/office of Government are under progress or matter regarding disciplinary actions are under progress by the ICAI in respect of any firm or the partners or proprietor or employee thereof, such firm will be considered as ineligible from applying for this tender.
10. Further, firms or partners or proprietor in respect of whom ICAI has taken penal actions, or any department/office of government has initiated legal or criminal proceedings in past are considered ineligible from applying for this tender.
11. ***The CA Firms already engaged with the GSHHDCL in the Internal Auditor /Book Keeping /Statutory Audit assignment for the FY 2026-27 will be ineligible for this assignment.***

ANNEXURE A

FORMAT FOR C.A. CERTIFICATE

(On CA's Letter Head)

TO WHOM SO EVER IT MAY CONCERN

CHARTERED ACCOUNTANT CERTIFICATE

On the basis of verification of books of accountants and other documents produced before us and maintained, we certify that M/s……. is engaged in practice of providing consultancy and undertaking audit and other financial services under any act or statue. This is to certify that they have turn over /gross receipts in the last three years ending on 31st March 2026. (i.e., for financial year 2023-24, 2024-25 and 2025-26) as follows:

Sr. No	Financial Year	Total Turnover (Rs. Lacs)	Turnover from pre-audit services (Rs. Lacs)	Net worth (Rs. Lacs)
1	2023-24			
2	2024-25			
3	2025-26 (Provisional/Finalised)			
	Total amount			
	Avg. of above			

CA Stamp & Seal

ANNEXURE B

Profile of CA Firm

1. Name of C.A. firm ……
2. Registered Address

   ……

   ……
3. Address of the Branch Office in Ahmedabad or Gandhinagar

   ……

   ……
4. ICAI firm registration No. ……
5. Details of C.A.s as proprietor or partners on full time paid employees:

Sr. No.	Name	Membership No.	Qualification	Designation	Age	Date of Joining	Date of ACA	Date of FCA

6. Details of other staff:

Sr.	Name	Qualification	Designation	Age	Date of Joining

7. Details of Pre-Audit engagement staff

Sr.	Name	Qualification	Designation	Age	Date of Joining

8. Experience of audit of in companies whether private or public including Govt. undertaking. (GoG or GoI undertaking) No. of assignments managed in last three financial years till 31-03-2026 (FY 2023-24, FY 2024-25 & FY 2025-26 (Provisional/Finalised))

Sr.	Name of Auditee	Type of Audit	Location of the Auditee	Year of Appointment	Value of Work Order

(Please attach work order / appointment letter copies in each case)

Note:

1. Only Statutory Audit, Internal Audit, Pre-Audit, and bank audits will be considered for above.
2. Govt Undertaking includes all Govt. Dept, PSEs, Boards, Corporations, Society, Corporation, Local Bodies etc. Govt undertaking does not include Public Sector Bank.
3. PAN No. (Copy of PAN Card to be attached)

SCOPE OF WORK FOR PRE - AUDITOR

GSHHDCL needs the services of Pre - Auditor for the 12 months, the scope of which is as under:

1. Pre-audit shall cover all kinds of payments to be made by the Corporation against bills, invoices, vouchers or other supporting documents submitted for payment, irrespective of the mode or nature of expenditure, except petty cash expenses and cash payments made in advance to the branches of the corporation. Any payment proposal/voucher accompanied by an invoice, bill, voucher or other supporting document shall be subject to pre-audit before release of payment.
2. Pre-Audit also covers expenses incurred by Central Stores/TCPCs/Emporiums against Advance given to the staff of the corporation.
3. Pre-Auditor must be update with changes made in all applicable taxes/laws to the corporation and must inform about the same to the corporation.
4. To verify all T.A./D.A. bills.
5. To verify whether proper Income Tax, TDS, G.S.T. T.D.S. and other applicable taxes have been deducted or paid properly. Also to verify whether proper PAN, G.S.T. and TIN numbers are mentioned or not.
6. To verify that the items purchased are as per the rates approved in the tender.
7. To verify the agreement of suppliers who are approved in tender procedure and give guidance whenever necessary.
8. In case any data, documents, certificates, statements or other information are required to be obtained from the service provider, supplier, contractor or any other person/entity whose invoice or claim is submitted for payment, the Pre-Auditor shall verify the completeness, correctness, authenticity and relevance of such data/documents/information with reference to the applicable terms and conditions, supporting records and the claim/invoice before certifying the bill for payment. Any discrepancy, deficiency or inconsistency noticed during

such verification shall be brought to the notice of the concerned Branch/Division and shall be resolved before pass for the payment.

9. All the bills must be first pre-audited by the Pre-Auditor and then those bills are to be sent for approval by the concerned branch head/Manager/Management.
10. If the Auditor has any query, he has to give it in writing, then the concerned branch head/Manager/Management shall provide all the requisite records, details, all explanations required, to get the bills audited.
11. The pre audit firm shall verify each bill as per scope of work and shall communicate their comments/objections if any to the concerned Manager.
12. While finalizing the payment, a compliance / Justification of Auditor's queries furnished could be considered in accordance with the terms & conditions, item wise terms of payments in the contract, other rules & regulations, laws in force etc.
13. If any serious irregularity (financial or unauthorized violation / divergence from the contractual provision etc.) is noticed during pre-audit, same shall be reported confidentially by pre audit firm to the Managing Director.
14. The division/department, while furnishing the bills for Pre-audit, shall ensure that no previous / pending recovery towards present or any other bill is outstanding. If such recovery is outstanding yet, the same should be reflected, reported, and shown to the pre audit firm.
15. Pre audit firm shall conduct proper & thorough check of each bill **including for payments of advances, deposits** and shall certify the amount of bill becomes payable. No payment of any work bill **(which is subject to pre audit)** shall be made by the **division or specified office** until same is duly verified and certified by the auditors.
16. The pre-audit shall exercise the checks (apart from regular routine checks) with reference to the provisions in the tender documents / contracts, / prevailing provisions for statutory deductions and dues, taxes, etc and arithmetical accuracy, Gujarat Financial Rules and any other statues, laws, Acts, GR, orders, circulars, instructions of GOVT. etc. The Auditors shall exercise 100% checking of each & every bill.
17. **Appointed Pre audit firm must provide list of audit representatives and audit in charge. Specimen signature of concerned audit in charge duly attested by the senior partner of the audit firm will have to be provided before the commencement of audit. Any change in the audit team should be communicated to any officer to the Finance Branch.**
18. **Attendance register in prescribed format will be maintained at each office for the work of pre audit. All the pre auditors, members of audit team attending the concerned office for verification of bills before payments shall have to sign in the said register at the time of visit to such office.**
19. **The authorized representative of the audit firm shall certify & sign (with name) and stamp each bill in token of pre-audit carried out by the Firm.**
20. **Periodical review meeting will be held with the Managing Director at the Registered Office of the Corporation.**
21. The Pre audit firm shall not be eligible for the payment of audit fee if the specified stipulations regarding attendance and other specified conditions of appointment order are not followed or adhered to.

22. The pre audit firm will be required to give one month notice to the Corporation in case it intends to discontinue the contract at any point of time during the period of contract. Likewise, GSHHDCL on its discretions may cancel the assignment at any time if required to do so.
23. Resource/Resources to be deployed by the bidder/firm must visit the office of the GSHHDCL on all the working days. The Management of the GSHHDCL may at their discretion require resource/resources to visit the office of GSHHDCL in case of urgency.
24. To pre-audit all kinds of payments and expenditures of the corporation.
25. Any other work as informed by the Managing Director of the Corporation.

TERMS & CONDITIONS: -

1. C.A. firm must have an experience of pre audit of Govt./ Semi Govt. office, Board, Corporation, Nigam etc.
2. C.A. firm will be paid fees on monthly basis inclusive of TA/DA and pocket expenses etc. No other claims will be entertained.
3. The Managing Director reserves the right to issue directions or fix method for conducting certain audit and such directions shall be binding on the C.A. firm. The Managing Director or his authorized person shall supervise the audit by surprise visit and audit party shall explain the audit procedures and findings if asked for during the course of audit or even before and after.
4. C.A. firm appointed as a pre-auditors of the corporation shall not sub-assign the works of audit to any other C.A. firm/Agency.
5. This appointment is for one year and further continuance depends on the discretion of the Managing Director.
6. The Managing Director reserves the right to cancel the assignment without assigning any reason in case it may deem fit.
7. The above conditions are not exhaustive. The Managing Director will have absolute right to revise/abrogate/include any conditions as per its best requirement.

ESTIMATED VALUE: -

The estimated value/fee for carrying out the Pre-Audit work is Rs.**2,56,832/- (Rupees two lacs fifty-six thousand eight hundred thirty-two only)** for 12 months/one year, inclusive of all applicable taxes, including GST. The bidder shall quote the fee not less than Rs.2,56,832/- per annum, inclusive of all applicable taxes, including GST. Bids quoting an amount less than Rs. 2,56,832/- per annum shall be liable to be rejected as non-responsive.

SPECIAL TERMS AND CONDITIONS OF THE SERVICE: -

1. The Firm should enclose the registration certificate or Certificate of Practice (COP) in case of proprietary concern.
2. The firm also required to enclose the copy of C.A. qualification and experience of the person to be deployed.
3. The position of Depot Pre Auditor must be held by a qualified Chartered Accountant (CA)
4. The daily working hours are according to Unit office timings and in case of work exigency they should work beyond office hours.
5. As and when any of the Associates of the firm proceed on leave or absent for any reason, replacement shall have to be provided with Associates of similar capabilities.
6. The performance security / BG should remain valid for Contract period Plus 2 Months.
7. The performance security / BG will be released without any interest only after successful completion of contractual obligations.
8. All disputes and difference arising out of this contract shall have to be decided only by the court or Tribunal situated in Gandhi agar. No Suit or other legal proceedings shall be instituted elsewhere.

9. The firm should not give sub-contract or outsource the above work/service either in full or in part to any other company/firm.
10. However, during absence of the regular incumbent due to illness or leave or otherwise, the firm shall ensure deployment of substitute resource and he/she must be having not less than the requisite professional qualification and experience as required for this service contract.
11. The contract may be extended to further period as may be decided on mutual agreement if necessary, depending on the performance of the firm and requirement of work. In that case, the firm must extend the validity of Security Deposit accordingly.
12. The Service Provider should have a legal status, whether it will be a registered Proprietorship Firm/Partnership Firm/Company under Companies Act having legal entity having all statutory licenses/registration for carrying out such activity as well has had registration for income tax.
13. The Service Provider 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 Service Provider to the Buyer on demand.
14. No medical facilities or reimbursement or any sort of medical claims or TA/DA thereof in respect of resource provided by the Service Provider will be entertained by the Buyer.
15. The Buyer 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 Service Provider. The employees as well as the Service Provider shall comply with the relevant rules and regulations applicable at present and as may be enforced from time to time, for which the Buyer'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 Service Provider.
16. The Service Provider shall be required to keep the Buyer updated about the change of address, change of the Management etc. from time to time.
17. The Buyer shall have the right, within reason, to have any personnel removed who is undesirable with proper reasoning or otherwise and similarly the Service Provider reserves the right to remove any personnel with prior intimation to the Buyer.
18. The Service Provider shall not be allowed to transfer, assign, pledge or subcontract its rights and liabilities under this Agreement to any other agency or organisation by whatever name be called without the prior written consent of the Authority.
19. The Service Provider shall nominate a co-ordinator who shall be responsible for regular interaction with the Buyer Department so that optimal services of the persons deployed could be availed without any disruption.
20. For all intents and purposes, the Service Provider shall be the "Employer" within the meaning of different Rules & Acts in respect of manpower so deployed. The persons deployed by the Service Provider shall not have any claim whatsoever like employer and employee relationship against the Buyer Department.
21. The Buyer Department shall not be responsible for any financial loss or any injury to any person deployed by the Service Provider during their performing the functions/duties, or for payment towards any compensation.
22. The persons deployed by the Service Provider 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 AND CONDITIONS: -

MISCELLANEOUS TERMS AND CONDITIONS FOR SERVICES: -

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

1. The Service Provider 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 supplied by the Service Provider should not have any Police records/criminal cases against them. The Service Provider 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 Service Provider 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 Service Provider is liable to disclose in case he has been banned by any of the organizations under any of the Services rendered by the Service Provider. Failure to disclose the same at the beginning can lead to termination of the Contract at any phase.
4. The Service Provider will also ensure that the personnel deployed are medically fit and will keep in record a certificate of their medical fitness. The Service Provider 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 deployed by the Service Provider shall be the employees of the Service Provider for all intents and purposes and that the personnel so deployed shall remain under the control and supervision of the Service Provider and in no case, shall a relationship of employer and employee between deployed personnel and the Buyer shall accrue/arise implicitly or explicitly. The Service Provider and the personnel deployed at the Buyer'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 Service Provider's personnel should be polite, cordial, positive and efficient, while handling the assigned work. The Service Provider shall be responsible for any act of indiscipline on the part of persons deployed by him. The Service Provider 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 Service Provider.
7. The Service Provider shall provide the documentary proof for the qualifications and experience of the manpower deployed by them. The bio data, qualification and experience of the said manpower should be certified by the Service Provider.
8. The Buyer may require the Service Provider to dismiss or remove from the site of Service, any person, or persons, employed by the Service Provider, who may be incompetent or for his/ her/their misconduct and the Service Provider shall forthwith comply with such requirements. The Service Provider 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 transportation, food, medical and other statutory requirements in respect of each personnel of the Service Provider shall be the responsibility of the Service Provider.
10. The Service Provider 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 Service Provider.
11. The Service Provider shall be always contactable, and messages sent by phone /e- mail/ fax / special messenger from Buyer shall be acknowledged immediately on receipt on the same day. The Service Provider shall strictly observe the instructions issued by the Department in fulfilment of the Contract from time to time.
12. The Service Provider shall be required to keep the Buyer updated about the change of address, change of the Management etc. from time to time.
13. The Service Provider and/ or the personnel deployed at the Buyer location shall be responsible for its belongings and Buyer shall not be liable for any loss, damage, theft, burglary or robbery of any personal belongings, equipment, or vehicles of the personnel of the Service Provider.
14. That the Service Provider 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 Buyer suffers any loss or damage on account of negligence, default, or theft on the part of the employees/agents of the Service Provider, then the Service Provider shall be liable to reimburse to the Buyer for the same. This is subject to the limitation of each Contract.
15. The Buyer shall maintain an attendance register in respect of the staff deployed by the Service
16. The agreement can be terminated by either party by giving one month's notice in advance. If the Service Provider 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 Service Provider from the Buyer shall be forfeited. However, the provisions mentioned herein can be superseded by the STC/ ATC of each Service Contract, as applicable.
17. Service Provider shall obtain prior permission from the Buyer to work on holidays or after office hours/ odd hours, if required.

ADDITIONAL TERMS & CONDITIONS: -

1. The bidder should not be under liquidation; court receivership or similar proceedings should not be bankrupt, Bidder to upload undertaking to this effect with bid.
2. Bidder's offer is liable to be rejected if they don't upload any of the certificates / documents sought in GSHHDC Ltd. the Bid document, ATC, and Corrigendum if any.
3. Bidders can also submit the EMD with Account Payee Demand Draft in favour of GSHHDC Ltd. payable at Gandhinagar, Gujarat. Bidder must upload scanned copy / proof of the DD along with bid and must ensure delivery of hardcopy to the Buyer within 2 working days of Bid End date / Bid Opening date.

4. 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 GSHHDC Ltd. payable at Gandhinagar, Gujarat. After award of contract, Successful Bidder can upload scanned copy of DD in place of PBG and must ensure delivery of hard copy to the original DD to the buyer within 15 days of award of contract.
5. As the GSHHDC Ltd. is Gujarat State Government's undertaking. Vouchers, documents, written communications, policies, Government resolutions, notifications and circulars are more over in Gujarati language. Hence it is mandatory for the bidder to deploy 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.
6. A practicing chartered accountant of the CA firm must submit a monthly report wherein work done by the resources on daily basis, statutory compliances done for the relevant month like payment and return filling of GST, TDS, PF or Income Tax (Advance tax if any) along with findings during their pre-audit along with their suggestions, query, recommendations and resolution by the concerned branch office and status of that query as on the date of report must be furnished.
7. A practicing-chartered accountant of the CA firm must certify the query, remarks, suggestions and findings of their resources and must give in writing to the department or concerned branch of GSHHDC Ltd.
8. Bidder shall be following all the rules and regulations as defined in the Chartered Accountants Act 1949.

Note: - Bidders can seek written clarifications before submitting their bids to the email address of the corporation md-gshhdc@gujarat.gov.in, No Pre-Bid meeting shall be organized for this tender.