



Bid Number/बोली क्रमांक (बिड संख्या):
GEM/2025/B/6077349
Dated/दिनांक : 21-03-2025

Bid Document/ बिड दस्तावेज़

Bid Details/बिड विवरण	
Bid End Date/Time/बिड बंद होने की तारीख/समय	10-04-2025 17:00:00
Bid Opening Date/Time/बिड खुलने की तारीख/समय	10-04-2025 17:30:00
Bid Offer Validity (From End Date)/बिड पेशकश वैधता (बंद होने की तारीख से)	180 (Days)
Ministry/State Name/मंत्रालय/राज्य का नाम	Gujarat
Department Name/विभाग का नाम	Industries And Mines Department Gujarat
Organisation Name/संगठन का नाम	N/a
Office Name/कार्यालय का नाम	Grimco Gandhinagar
क्रैता ईमेल/Buyer Email	md-grimco@gujarat.gov.in
Item Category/मद केटेगरी	Financial Audit Services - Audit report, Internal Audit; CAG Empaneled Audit or CA Firm
Contract Period/अनुबंध अवधि	1 Year(s)
Years of Past Experience Required for same/similar service/उन्हीं/समान सेवाओं के लिए अपेक्षित विगत अनुभव के वर्ष	5 Year (s)
MSE Exemption for Years of Experience and Turnover/ अनुभव के वर्षों से एमएसई छूट	No
Startup Exemption for Years of Experience and Turnover/ अनुभव के वर्षों से स्टार्टअप छूट	No
Document required from seller/विक्रेता से मांगे गए दस्तावेज़	Experience Criteria,Bidder Turnover,Certificate (Requested in ATC),Additional Doc 1 (Requested in ATC),Additional Doc 2 (Requested in ATC),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
Do you want to show documents uploaded by bidders to all bidders participated in bid?/	No
Bid to RA enabled/बिड से रिवर्स नीलामी सक्रिय किया	No
Type of Bid/बिड का प्रकार	Two Packet Bid

Bid Details/बिड विवरण

Time allowed for Technical Clarifications during technical evaluation/तकनीकी मूल्यांकन के दौरान तकनीकी स्पष्टीकरण हेतु अनुमत समय	2 Days
Evaluation Method/मूल्यांकन पद्धति	Total value wise evaluation

EMD Detail/ईएमडी विवरण

Required/आवश्यकता	No
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ePBG Detail/ईपीबीजी विवरण

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

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

Beneficiary/लाभार्थी :

GUJARAT RURAL INDUSTRIES MARKETING CORPORATION LIMITED
GRIMCO, Block No. 16, 5th Floor, Udyog Bhavan, Gandhinagar, Gujarat
(Gujarat Rural Industries Marketing Corporation Limited)

MII Compliance/एमआईआई अनुपालन

MII Compliance/एमआईआई अनुपालन	Yes
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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.

Additional Qualification/Data Required/अतिरिक्त योग्यता /आवश्यक डेटा

This Bid is based on Quality & Cost Based Selection (QCBS) . The technical qualification parameters are :-

Parameter Name	Max Marks	Cutoff Marks	Qualification Methodology Document
As per Bid Document	100	50	View File

Total Minimum Qualifying Marks for Technical Score: 50

QCBS Weightage(Technical:Financial):70:30

Financial Audit Services - Audit Report, Internal Audit; CAG Empaneled Audit Or CA Firm (1)

Technical Specifications/तकनीकी विशिष्टियाँ

Specification	Values
Core	
Scope of Work	Audit report , Internal Audit
Type of Financial Audit Partner	CAG Empaneled Audit or CA Firm
Type of Financial Audit	Internal Audit
Category of Work under Financial Audit	Internal control of financial , Compliance with law & regulations , Governance of company , Compliance with contracts , Review system & processes , Bank Transactions , Internal Control over Financial Reporting , As per scope of work
Type of Industries/Functions	Sales, Services and Revenue , Purchase & Procurement , Inventory & Store management , Human Resource & Payroll , Operational & Administrative , Fixed assets, depreciation and amortisation , Payables , Receivables , Cash and Bank Balance , As per scope of work
Frequency of Progress Report	Half Yearly
MIS Reporting for Financial Audit support	Yes
Frequency of MIS reporting	Half Yearly
State	NA
District	NA
Addon(s)/एडऑन	
Post Financial Audit Support	NA

Additional Specification Documents/अतिरिक्त विशिष्टि दस्तावेज़

Consignees/Reporting Officer/परेषिती/रिपोर्टिंग अधिकारी

S.No./क्र. सं.	Consignee Reporting/Officer/परेषिती/रिपोर्टिंग अधिकारी	Address/पता	To be set as 1	Additional Requirement/अतिरिक्त आवश्यकता
1	Ketul Prajapati	382010,GUJARAT RURAL INDUSTRIES MARKETING CORPORATION LTD. (GRIMCO) Block No.17/5 Floor, Udyog Bhavan Gandhinagar.	1	N/A

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

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

2. 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. Forms of EMD and PBG

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

Gujarat Rural Industries Marketing Corporation Limited
payable at
Gandhinagar

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

6. Buyer Added Bid Specific ATC

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

Disclaimer/अस्वीकरण

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

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

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

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

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

---Thank You/धन्यवाद---

Gujarat Rural Industries Marketing Corporation Limited (GRIMCO)

(A GOVERNMENT OF GUJARAT UNDERTAKING)

Tender Notice

**For inviting bids
from eligible Chartered Accountancy Firms
to perform Internal Audit
of
GRIMCO**

Published by



GUJARAT RURAL INDUSTRIES MARKETING CORPORATION LIMITED (GRIMCO)

(A Government of Gujarat's undertaking)

Block no. 17, Fifth Floor, Udyog Bhavan, Sector – 11, Gandhinagar -382 011

Phone: (079) 23223763, 23227243, E-mail: grimco_1979@yahoo.com

Tenders are invited by GRIMCO from the eligible and experienced Chartered Accountant Firms to carry out internal audit of the corporation as per the detailed Scope of work given in this bid document. Sellers are requested to apply for the bid on GeM portal only.

Pre-Bid Qualification criteria

The CA Firm should be fulfilling the following conditions and must also submit documentary evidence in support of fulfilment of these conditions while submitting the technical bid. Bids from consortiums are not allowed. Bids without documentary evidence will not be considered for further evaluation.

Sr. No.	Eligibility Criteria	Documentary evidence to be attached
1	The CA Firm should not have been blacklisted by Central / State Government Department / Public Sector Undertaking for any contract executed in past.	Affidavit on Rs. 100 Non – Judicial Stamp paper.
2	CA Firm must have registered Head office located in Ahmedabad or Gandhinagar for at least 5 years.	ICAI’s Certificate of registration of Firm must be attached. Details of the H.O. and branches must be there in the ICAI certificate.
3	C.A. firm should have minimum average annual receipt of Rs. 15 lacs from audit and attestation services in each of the last three years ending on 31-03-2024. (FY 2021-22, FY 2022-23 & FY 2023-24)	Practising Chartered Accountant’s certificate of gross receipts from audit and attestation services must be attached
4	C.A. firm should have completed at least twenty (20) assignments related to audits including stat. audit, AG audit, Pre-audit, internal audit, concurrent audit etc. in last two (2) years as on 31-03-2024.	Copies of Work orders and self- attested list of assignments completed in last two years as on 31-03-2024. (Format as per annexure-01)
5	C.A. firm should have completed at least 3 internal audit assignments in last two (2) years as on 31-03-2024.	Copies of Work orders and self- attested list of assignments completed in last two years as on 31-03-2024. (Format as per annexure-01)

Note: The GRIMCO reserves the right to verify the claims made by the CA Firms and to carry out the capability assessment of the CA Firms and the decision of GRIMCO shall be final in this regard.

Scope of Work

Internal auditor is required to conduct internal audit on **half yearly basis** and submit the report along with the detailed ledger scrutiny report within 15 days of end of relevant half year.

Internal auditor is also required to conduct detailed ledger scrutiny of the books of accounts maintained by the corporation and give separate report of ledger scrutiny besides internal audit report for each half year in a financial year.

Besides these, Internal auditor is also required to conduct physical verification of cash balances and dead stock at the time of performing internal audit and separate supplementary report on physical verification of cash balance and inventories should form part of each internal audit report.

Detailed scope of work is mentioned below.

1. Cash book/bank book

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

2. Receipts and voucher

- a. Verification of sales/sales return/credit sales and other related sales records.
- b. Verification of expenses and its proper authorization with proper accounting records.
- c. Verification of Scheme/grant expenses. Separate reporting of the same in audit report.
- d. Verification of purchase records and its reconciliation with stock records, Purchase Inward Register (PIR).
- e. Are all the vouchers approved by the Competent Authority?
- f. Must verify whether the vouchers passed as per powers delegated to the respective heads and as per rules framed thereto. (If any deviation is found, should be given report on separate paper).
- g. Are all the vouchers serially numbered?
- h. Have noticed any corrections/deletion/addition in figures of the vouchers? (if 'Yes' complete details shall be given)
- i. Must verify authority for payment of vouchers?
- j. Is proper accounting treatment given to receipt/payment?
- k. Necessary information relating to payment made in cash of Rs. 5,000 & above should be provided.

3. Bank reconciliation statements

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

4. Verification of ledger/financial books of accounts

- a. 100% Ledger scrutiny of all ledger accounts.
- b. Checking of important balance sheet statements like Trial balance, Groupings made of the trial balances, Notes (schedule) of Profit & Loss account and balance sheet.
- c. Verification of statutory compliance of the contracts.

5. Verification of register

- a. Verification of Fixed asset Register.
- b. Verification of Fixed Deposit & Liquid Deposit Register if any.
- c. Verification of cheque book register.
- d. Bank Guarantee Register to ensure that the Bank guarantees are renewed or returned to bank.

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

7. Deductions/ recoveries/various statutory requirements

- a. Are statutory deductions i.e., Income Tax, TDS, Professional Tax PF, EPF, GST etc. made according to prevalent rules?
- b. Entire work related to GST & TDS i.e. verification of data, filling of all types of returns related to GST, TDS etc., revised returns, verification of GST ledgers in books and assist the finance staff in proper accounting and necessary rectification in entries if required.
- c. Whether the GST & TDS is deposited in the prescribed time with the concerned authorities? If 'not' give details as under.

Due date of deposit of Tax	Amount to be deposited in Rs.	Actual date of deposit	Actual Amount paid	Interest Payable	Reason of such delay?
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- d. Are the GST & TDS accounted properly? If, 'not' get it corrected.
- e. Are Statutory returns like Income Tax, Professional Tax, GST etc. filed in time. If, 'not' details should be Provided.
- f. Necessary information relating to payment made in cash above for Rs. 5,000/- should be provided.
- g. Any other applicable Acts.

8. Compliance with the points raised in the earlier internal audit reports, CAG audit reports & statutory audit.

- a. Whether the previous Internal audit reports have been complied by concern branch of the Corporation?
- b. How many comments are outstanding?
- c. What decision has been taken by the Corporation for compliance of outstanding comments?
- d. Assist GRIMCO in Preparation of replies of comments/draft comments of CAG Audit.

9. Accounting standards

- a. Whether the Accounting Standards issued by the Institute of Chartered Accountant of India and Ministry of Corporate affairs are followed by the company appropriately?
- b. Applicability of accounting standards in final accounts.
- c. Verification of Compliance of all applicable Accounting Standards.
- d. Compliance of GST, and such other revenue tax including TDS, Professional Tax, PF & EPF, provisions of

Bonus, Gratuity etc. & compliance of Tax Audit Provisions & filing of necessary returns relating there to.

10. Certification & verification of stocks/assets

- a. 100 % physical verification of inventory/dead stock.
- b. Physical verification of fixed Assets and report of shortages if any.

11. Establishment and administration

- a. Verification of Salary, Provident fund, Prof. Tax, TDS etc. & to verify whether returns are filed before competent authority in time.
- b. To verify in case of new employees about their inclusion of names in salary sheet.
- c. To check the records with respect to purchase & other stationary items.
- d. Verification of all company owned vehicle documents i.e., R.T.O. Book, Insurance, logbook etc.
- e. Verification of all the contracts, agreements, MoUs, work orders.

12. OTHERS

- a. To check all statutory record registers, including minutes books, board meetings, AGMs and to see that accounting effects are given in the books of account.
- b. IFRS compliance, if applicable, should check.
- c. To provide Utilization certificate for utilization of Government (State & Central) grants/subsidy under various schemes as and when required.
- d. To review and help the management in implementing proper accounting procedures and internal control in computerized system.
- e. To advise on the matter of taxation.
- f. To give suggestions for improvement in the system and report to management.
- g. To give executive summary incorporating all points/ matters, which are of very important nature and require the important consideration by any committee appointed by GRIMCO
- h. Compliance and coordination with Statutory Auditor, Pre-auditor, Tax Auditor and CAG Audit.
- i. To do all such ancillary work as assigned by the Management of the GRIMCO

Payment terms & Conditions

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

- a. For each half year (6 months) in the financial year, Internal auditor will have to undertake internal audit & must submit reports as specifically mentioned in the scope of work given earlier in this document. After submission of all the reports, GRIMCO will release 90% of the basic amount of invoice charged for conducting internal audit.
- b. After payment of fees for 12 months, Balance 10% fees will be released only after finalization of books of accounts and after financial statements are approved by the Board of GRIMCO.
- c. Any violation of contractual obligations by the CA Firm/employee shall attract penalties as mentioned against each obligation. The CA Firm confirms and agrees that penalty whenever becomes payable, the same shall be deducted by the GRIMCO from the payments due to the CA Firm.
- d. All applicable taxes and duties shall be payable by the CA Firm and the GRIMCO shall not entertain any claims whatsoever with respect to the same. The CA Firm shall pay the GST and the price quoted is inclusive of GST.
- e. The Amount to be quoted by the C.A. firm while submitting their financial bid on GeM must be inclusive of GST or any other taxes and inclusive of TA/DA, Food or any other expenses of resources deployed.
- f. GRIMCO shall not pay any additional amount beyond the financial bid quoted by the C.A. firm.

Penalties

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

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

No.	Service level agreement	Penalties for non-compliance
1	If the employee is found responsible for any theft, loss of material/ articles and damages	Immediate payment in actuals, equivalent to the value of the article theft / lost / damaged. Replacement within 2 day / cancellation of contract as decided by the GRIMCO depending on the gravity of the act.
2	If the employee is found responsible for disobedience/ misconduct.	Warning/counselling/Immediate replacement of resource within 2 days as decided by the GRIMCO depending on the gravity of the act.

3	If the employee is found responsible for adopting illegal and foul methods or exercising any corrupt practice in collusion with any third party or officials at the workplace	Immediate replacement within 2 days or cancellation of the contract with forfeiture of PBG as decided by the GRIMCO depending on the gravity of the misconduct.
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Special Terms and Conditions

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

General Terms & Conditions

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

1. The CA Firm shall ensure that all the relevant licenses/registrations/permission, which are/may be required related to the Services provided are valid during the entire period of the Contract, failing so will attract the appropriate penalties.
2. The personnel engaged by the CA Firm in the assignment should not have any Police records/criminal cases against them. The CA Firm should make adequate enquiries about the character and antecedents of the persons whom they are recommending. The character and antecedents of persons will be verified by the CA Firm before their deployment through local police, collecting proofs of residence, driving license, bank account details, previous work experience and recent photograph and a certification to this effect submitted to this office.
3. The CA Firm shall also ensure that the personnel engaged are medically fit and will keep in record a certificate of their medical fitness. The CA Firm shall withdraw such employees who are not found suitable by the office for any reasons immediately on receipt of such a request.
4. The personnel engaged by the CA Firm shall be the employees of the CA Firm for all intents and purposes and that the personnel so engaged shall remain under the control and supervision of the CA Firm and in no case, shall a relationship of employer and employee between engaged personnel and the GRIMCO shall accrue/arise implicitly or explicitly. The CA Firm and the personnel engaged at the GRIMCO'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.
5. The CA Firm's personnel should be polite, cordial, positive and efficient, while handling the assigned work. The CA Firm shall be responsible for any act of indiscipline on the part of persons engaged by him. The CA Firm shall be bound to prohibit and prevent any of their employees from being intoxicated while on duty, trespassing or acting in any detrimental or prejudicial to the interest of this office. The decision of the officer in-charge upon any matter arising under the clause shall be final and binding on the CA Firm.
6. The CA Firm shall provide the documentary proof for the qualifications and experience of the manpower engaged by them. The resume, qualification and experience of the said manpower should be certified by the CA Firm.
7. The GRIMCO may require the CA Firm to dismiss or remove from the site of Service, any person, or persons, employed by the CA Firm, who may be incompetent or for his/ her/their misconduct and the CA Firm shall forthwith comply with such requirements. The CA Firm shall replace immediately any of its personnel, if they are unacceptable to this office because of security risk, incompetence, conflict of interest and breach of confidentiality or improper conduct upon receiving written notice from office.
8. The CA Firm shall provide a substitute well in advance if there is any probability of the person leaving the job due to his/her own personal reasons. The payment in respect of the overlapping period of the substitute shall be the responsibility of the CA Firm.
9. The CA Firm shall be always contactable, and messages sent by phone /e- mail/ fax / special messenger from GRIMCO shall be acknowledged immediately on receipt on the same day. The CA Firm shall strictly observe the instructions issued by the GRIMCO in fulfilment of the Contract from time to time.
10. The CA Firm and/ or the personnel engaged at the GRIMCO location shall be responsible for its belongings and GRIMCO shall not be liable for any loss, damage, theft, burglary or robbery of any personal belongings, equipment, or vehicles of the personnel of the CA Firm.
11. That the CA Firm on its part and through its own resources shall ensure that the goods, materials, and equipment etc. are not damaged in the process of carrying out the Services undertaken by it and shall be

responsible for acts of commission and omission on the part of its staff and its employees etc. If GRIMCO suffers any loss or damage on account of negligence, default, or theft on the part of the employees/agents of the CA Firm, then the CA Firm shall be liable to reimburse to the GRIMCO for the same. This is subject to the limitation of each Contract.

12. The agreement can be terminated by either party by giving one month's notice in advance. If the CA Firm fails to give one month's notice in writing for termination of the agreement / contract, then one month's fees and any amount due to the CA Firm from the GRIMCO shall be forfeited.
13. CA Firm shall obtain prior permission from the GRIMCO to work on holidays or after office hours/odd hours, if required.

Additional Terms & Conditions

1. CA Firm's offer is liable to be rejected if they don't upload any of the certificates / documents sought in Bid document, ATC, and Corrigendum if any by GRIMCO
2. As the GRIMCO is Gujarat State Government's Undertaking. Vouchers, documents, written communications, policies, Government resolutions, notifications, circulars are more over in Gujarati language. Hence it is mandatory for the CA Firm to engage such resources and a supervisor who are from Gujarati background and/or are well versed with Gujarati language. They should be able to read, write and speak Gujarati, Hindi, and English languages.
3. CA Firm shall be following all the rules and regulations as defined in the Chartered Accountants Act 1949.
4. CA Firm shall be providing consultancy, advisory to the Management of GRIMCO in any financial, statutory, and AG audit related compliance matters.
5. Contract shall be for the period of 12 months. However, it may be extended for further 12 months on mutual consent subject to satisfactory performance by the C.A. firm.

Selection Method

- Successful bidder shall be selected based on QCBS method of evaluation.
- Technical : Financial Weightage is 70:30
- Total Marks are 100, Cut off marks are 50.

Marking Criteria are as follows.

Sr. No.	Criteria	Max. Marks	Marks
1	The C.A./ C.A. firm should have minimum experience of 5 years of continuous experience	20	<ul style="list-style-type: none"> • 5-10 = 10 Marks • 11-15 = 15 Marks • More than 15 = 20 Marks
2	The C.A./ C.A. firm should have at least 2 full time paid C.A.as on date before issuance of tender, out of which one must FCA.	20	<ul style="list-style-type: none"> • 2 or more CA out of which one is FCA = 10 Marks • 4 or more CA out of which two are FCA = 15 Marks • 5 or more CA out of which three are FCA = 20 Marks
3	The C.A./C.A. firm should have at least 15 persons staff required pertaining to Audit and Assurance work	20	<ul style="list-style-type: none"> • 15 to 30 = 10 Marks • 31 to 50 = 15 Marks • More than 50 = 20 Marks
4	The C.A./ C. A. Firm should have a minimum average gross receipt from profession of Rs. 15 lacs in each of the last 3 years	20	<ul style="list-style-type: none"> • Rs. 15 lacs to Rs. 50 lacs = 10 Marks • Rs. 51 lacs to 75 lacs = 15 Marks • More than Rs. 75 lacs = 20 Marks
5	The C.A./ C.A. firm should have handled at least 2 (Two) audit assignments of GOG or GOI undertaking in last 3 financial whose turnover is Rs. 50 Crores or more. (i.e single assignment should be Rs. 50 Crores or more). (If there are more than one assignment with the same organization it will not be aggregated).	20	<ul style="list-style-type: none"> • 2 assignments = 10 Marks • 3 to 5 assignments = 15 Marks • 6 & above assignments = 20 Marks

Proposals of only those firms satisfying all the minimum eligibility criteria and scoring minimum 50 marks given above will be considered for further opening of financial bid. Proposals of firm scoring less than 50 points will be considered as non-responsive and will be rejected.

(On the letter head of the C.A. Firm)

Proforma for Technical Bid

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

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

Place:

Dated:

Signature of Authorized Person of
firm/proprietor with Seal &Stamp.

Name:

Designation:

Membership No.:

Annexure – 01

List of audit assignments completed in last 2 financial years FY 2022-23 & FY 2023-24.

Sr. No.	Name of the auditee	Type of Audit engagement	F.Y. for which appointed as an auditor	Value of work (in Rs.)
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				

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

Place:

Dated:

Signature of Authorized Person of
firm/proprietor with Seal &Stamp.

Name:

Designation:

Membership No.:

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- Successful bidder shall be selected based on QCBS method of evaluation.
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6	Phone No./Fax/	
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8	PAN No. given by the IT Department (copy to be enclosed) GST No. (copy to be enclosed)	
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Place:

Dated:

Signature of Authorized Person of
firm/proprietor with Seal &Stamp.

Name:

Designation:

Membership No.:

Annexure – 01

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

Place:

Dated:

Signature of Authorized Person of
firm/proprietor with Seal &Stamp.

Name:

Designation:

Membership No.: