

### Bid Document/ बिड दस्तावेज़

Bid Details/बिड विवरण	
<b>Bid End Date/Time/बिड बंद होने की तारीख/समय</b>	08-08-2023 18:00:00
<b>Bid Opening Date/Time/बिड खुलने की तारीख/समय</b>	08-08-2023 18:30:00
<b>Bid Offer Validity (From End Date)/बिड पेशकश वैधता (बंद होने की तारीख से)</b>	180 (Days)
<b>Ministry/State Name/मंत्रालय/राज्य का नाम</b>	Gujarat
<b>Department Name/विभाग का नाम</b>	Gujarat State Handicrafts Development Corporation Limited (gurjari)
<b>Organisation Name/संगठन का नाम</b>	N/a
<b>Office Name/कार्यालय का नाम</b>	H.o
<b>Item Category/मद केटेगरी</b>	Financial Audit Services - Audit report; CA Firm, CAG Empaneled Audit or CA Firm
<b>Contract Period/अनुबंध अवधि</b>	1 Year(s)
<b>Minimum Average Annual Turnover of the bidder (For 3 Years)/बिडर का न्यूनतम औसत वार्षिक टर्नओवर (3 वर्षों का)</b>	15 Lakh (s)
<b>MSE Exemption for Years of Experience and Turnover/ अनुभव के वर्षों से एमएसई छूट</b>	No
<b>Startup Exemption for Years of Experience and Turnover/ अनुभव के वर्षों से स्टार्टअप छूट</b>	No
<b>Document required from seller/विक्रेता से मांगे गए दस्तावेज़</b>	Experience Criteria,Bidder Turnover,Certificate (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
<b>Bid to RA enabled/बिड से रिवर्स नीलामी सक्रिय किया</b>	No
<b>Type of Bid/बिड का प्रकार</b>	Two Packet Bid
<b>Time allowed for Technical Clarifications during technical evaluation/तकनीकी मूल्यांकन के दौरान तकनीकी स्पष्टीकरण हेतु अनुमत समय</b>	2 Days
<b>Estimated Bid Value/अनुमानित बिड मूल्य</b>	600000
<b>Evaluation Method/मूल्यांकन पद्धति</b>	Total value wise evaluation

**EMD Detail/ईएमडी विवरण**

Advisory Bank/एडवाईजरी बैंक	Bank Of Baroda
EMD Amount/ईएमडी राशि	18000

**ePBG Detail/ईपीबीजी विवरण**

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

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

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

**Beneficiary/लाभार्थी :**

Deputy Manager (Admin)  
HTI Building, Near Mahatma Mandir, Sector 13, Gandhinagar, Gujarat.  
(Ranabhai Rajabhai Jadav)

**Splitting/विभाजन**

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

**MII Compliance/एमआईआई अनुपालन**

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

MSE Purchase Preference/एमएसई खरीद वरीयता	No
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1. The minimum average annual financial turnover of the bidder during the last three years, ending on 31st March of the previous financial year, should be as indicated above in the bid document. Documentary evidence in the form of certified Audited Balance Sheets of relevant periods or a certificate from the Chartered Accountant / Cost Accountant indicating the turnover details for the relevant period shall be uploaded with the bid. In case the date of constitution / incorporation of the bidder is less than 3-year-old, the average turnover in respect of the

completed financial years after the date of constitution shall be taken into account for this criteria.  
 2. 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**

**Number of Years of firm/company's existence as per ICAI certificate:**As per Tender Document

**Number of years of experience as on date of which at least XX years should be in internal/external audit of companies, PSUs and centrally funded institutions.:**As per Tender Document

**Number of full-time partners/experienced and qualified professionals in full time employment at senior level with experience in handling similar or relevant projects:**As per Tender Document

**Number of partners/ qualified professionals in full time employment with DISA/CISA qualification**As per Tender Document

**Number of XX fulltime CA's required and YY professional audit staff**As per Tender Document

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

#### **Technical Specifications/तकनीकी विशिष्टियाँ**

Specification	Values
<b>Core</b>	
Scope of Work	Audit report
Type of Financial Audit Partner	CA Firm , CAG Empaneled Audit or CA Firm
Type of Financial Audit	Internal Audit
Category of Work under Financial Audit	Reliability of financial reporting , Internal control of financial , Compliance with law & regulations , Compliance with contracts , Review system & processes , Risk Management , Bank Transactions
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
Frequency of Progress Report	Quarterly
MIS Reporting for Financial Audit support	Yes
Frequency of MIS reporting	Quarterly
State	NA
District	NA

Specification	Values
<b>Addon(s)/एडऑन</b>	
Post Financial Audit Support	NA

#### Additional Specification Documents/अतिरिक्त विशिष्ट दस्तावेज़

#### Consignees/Reporting Officer/प्रेषिती/रिपोर्टिंग अधिकारी

S.No./क्र. सं.	Consignee Reporting/Officer/ प्रेषिती/रिपोर्टिंग अधिकारी	Address/पता	To be set as 1	Additional Requirement/अतिरिक्त आवश्यकता
1	Ranabhai Rajabhai Jadav	382016, Gujarat State Handloom & Handicrafts Development Corporation Ltd. Handloom Technology Institute Building, Nr Mahatma Mandir, Sector-13, Gandhinagar(Gujarat).	1	N/A

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

##### 1. Service & Support

AVAILABILITY OF OFFICE OF SERVICE PROVIDER: An office of the Service Provider must be located in the state of Consignee. DOCUMENTARY EVIDENCE TO BE SUBMITTED.

##### 2. 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.

##### 3. Forms of EMD and PBG

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

GSHHDC Ltd.  
payable at  
Gandhinagar

Bidder has to upload scanned copy / proof of the DD along with bid and has to ensure delivery of hardcopy to the Buyer within 5 days of Bid End date / Bid Opening date.

##### 4. Forms of EMD and PBG

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

GSHHDC Ltd.

payable at  
Gandhinagar

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

## 5. 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.

## 6. Buyer Added Bid Specific ATC

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

## 7. Buyer Added Bid Specific Scope Of Work(SOW)

File Attachment [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. Any clause(s) incorporated by the Buyer regarding following shall be treated as null and void and would not be considered as part of bid:-

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.
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.

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 नियिदा में बिड देने के लिए तभी पात्र होगा जब वह बिड देने वाला सक्षम प्राधिकारी के पास पंजीकृत हो।बिड में भाग लेते समय बिडर को इसका अनुपालन करना होगा और कोई भी गलत घोषणा किए जाने व इसका अनुपालन न करने पर अनुबंध को तत्काल समाप्त करने और कानून के अनुसार आगे की कानूनी कार्रवाई का आधार होगा।

**---Thank You/धन्यवाद---**

# **GUJARAT STATE HANDLOOM & HANDICRAFT DEVELOPMENT CORPORATION LIMITED.**

**(A GOVERNMENT OF GUJARAT UNDERTAKING)**

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



## **REQUEST FOR PROPOSAL**

**Tenders are Invited from the eligible Chartered  
Accountancy Firms to provide services as  
An Internal auditor  
of the corporation for the F.Y. 2023-2024**

**E-mail : [md-gshhdc@gujarat.gov.in](mailto:md-gshhdc@gujarat.gov.in), [mktgshhdc@gmail.com](mailto:mktgshhdc@gmail.com)**

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

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

## Notice Inviting Tenders

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

### Pre-Bid Qualification criteria

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.300 Non – Judicial Stamp paper.
2	CA Firm must have registered Head office located in Gujarat for 5 years. Those firms which are registered outside Gujarat, must have at least one working branch office located in Gujarat state and must be working since past 3 years.	<b>ICAI's Certificate of registration of Firm must be attached.</b> Details of the branches must be there in the certificate if firm is registered outside Gujarat and minimum one branch is located in Gujarat.
3	C.A. firm should have <b>minimum average annual receipt of Rs. 15 lacs</b> from audit and attestation services in each of the last three years ending on 31-03-2023. (FY 2020-21, FY 2021-22 & FY 2022-23)	Practicing Chartered Accountant's certificate of gross receipts from audit and attestation services must be attached
4	C.A. firm should have at least 2 full time partner Chartered Accountants out of which one must be FCA. In this regard, CA Firm must submit registration certificate of the firm indicating therein details of the partners.	ICAI's Certificate of registration of Firm must be attached
5	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 five (5) years as on 31-03-2023	Copies of Work orders and self- attested list of assignments completed in last Five years as on 31-03-2023. <b>(Format as per annexure-01)</b>
6	C.A. firm should have at least 20 persons staff pertaining to audit and assurance work.	The CA Firm must submit a list of such resources with all the details in table format such as Name, qualification, experience. This must be given on the letterhead of the firm/CA Firm sealed and signed by the CA Firm or authorized partner of the firm in this behalf.

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

## **Scope of Work**

Gujarat State Handloom & Handicrafts Development Corporation Limited is Government of Gujarat Undertaking having its Registered Office at HTI building, sector 13, Gandhinagar. The main activity of the Corporation is Procurement and Selling of Handloom & Handicrafts products through its 8 Training cum Production Centers, 19 Sales outlets/emporium, one online store across the country list is attached in this bid document. It also works for implementation of various government schemes for promotions the welfare of handloom and handicrafts artisans of the State.

### **For within Gujarat State Establishments:**

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

### **For outside Gujarat State Establishments:**

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

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

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

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

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

This separate report of physical verification should accompany supporting documents signed by emporia In-charge likewise certificate duly signed by emporia/TCPC/E-Store/Central Store in-charge regarding physical stock at emporia before conducting physical verification, Cash Balance certificate, Stock register maintained by such establishment whether in physical or in electronic form along with physical stock verification sheet prepared and signed by the Visiting auditor and principal auditor of the firm. At any point of time, if there is a change in policy for valuation of stock is done by GSHHDC Ltd then, CA firm must reassess/revalue stock as per

the new policy of GSHHDC Ltd including for already physically verified/assessed/valued stock as per old policy.

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

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

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

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

**Detailed scope of work is mentioned below.**

## **1. FINANCIAL RECORDS**

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

### **A. CASH BOOK/BANK BOOK**

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

### **B. RECEIPTS AND VOUCHER**

1. Verification of day-to-day Cash/Credit sales, export sales, consignment sales, exhibition/Mela sales directly handled by Head Office if any and other related sales records.
2. Verification of expenses at Head Office, Training cum Production Centers (TCPC), Emporia and Stores consisting of authorization and proper accounting records.
3. Verification of Scheme expenses at Head Office, Training cum Production Centers (TCPC), Emporia and Stores consisting of authorization and proper accounting records. Also, separate reporting of the same in audit report.
4. Verification of purchase records and its reconciliation with stock records, Purchase Inward Register (PIR).
5. Are all the vouchers approved by the Competent Authority?
6. Must verify whether the vouchers passed as per powers delegated to the respective heads and as per rules framed thereto. (If any deviation is found, should be given report on separate paper).
7. Are all the vouchers serially numbered?
8. Have noticed any corrections/deletion/addition in figures of the vouchers? (if 'Yes' complete details shall be given)
9. Must verify authority for payment of vouchers?

10. Is proper accounting treatment given to receipt/payment?
11. Necessary information relating to payment made in cash for Rs.20000/ & above should be provided.
12. Verification of Rebate Statements of all branches at Head Office and Certification of the same on quarterly basis.

#### **C. BANK RECONCILIATION STATEMENTS**

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

#### **D. VERIFICATION OF LEDGER/FINANCIAL BOOKS OF ACCOUNTS**

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

#### **E. VERIFICATION OF REGISTER**

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

#### **F. DEPRECIATION**

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

#### **G. DEDUCTIONS/ RECOVERIES/VERIOUS STATUTORY REQUIREMENTS**

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

Due date of deposit of Tax	Amount to be deposited in Rs.	Actual date of deposit	Actual Amount paid	Interest Payable	Reason of such delay?
4. Are the same accounted properly? If, 'not' get it corrected.					
5. Are Statutory returns like Income Tax (ETDS), Professional Tax, GST etc. filed in time. If, 'not' details should be Provided.					
6. Necessary information relating to payment made in cash for Rs. 10,000/- & above should be provided.					
7. Applicability of shops and establishments act, registration of firm etc.					
8. Any other applicable Acts.					
<b>H. COMPLIANCE WITH THE POINTS RAISED IN THE EARLIER INTERNAL AUDIT REPORTS, CAG COMMERCIAL AUDIT REPORTS &amp; STATUTORY AUDIT REPORT</b>					
1. Whether the previous Internal audit reports have been complied by concern branch of the Corporation?					
2. How many comments are outstanding?					
3. What decision has been taken by the Corporation for compliance of outstanding comments?					
4. To Assist GSHHDC Ltd. in Preparation of replies of comments/draft comments of Commercial Audit & Propriety Audit.					
<b>I. ACCOUNTING STANDARDS</b>					
1. Whether the Accounting Standards issued by the Institute of Chartered Accountant of India are followed by the company appropriately?					
2. Applicability of accounting standards in final accounts					
3. Verification of Compliance of all applicable Accounting Standards.					
4. Compliance of GST, and such other revenue tax including TDS, Professional Tax, PF & PPF provisions of Bonus, Gratuity etc. & compliance of Tax Audit Provisions & filing of necessary returns relating there to.					
<b>J. CERTIFICATION &amp; VERIFICATION OF STOCKS</b>					
100 % physical verification of inventory at all Training cum Production Centers (TCPC), Emporia & Stores including E Store,					
1. Verification of stock movement from Head Office, Training cum Production Centers (TCPC)& Stores and Emporia to other branches and from other branches to Head Office, Training cum Production Centers (TCPC), Emporia and Stores.					
2. Reconciliation of direct purchase made by all branches with Head Office's purchase record including consignment sale & purchase.					
3. Movement of stock related to exhibition/mela and its reconciliation.					
4. Reconciliation of processing work & fabrication work, obtaining certificates from processors and fabricators for stock lying with them.					
5. Yearly reconciliation of stock of Stores, Head Office, Training cum Production Centers (TCPC)and All Emporia. Report on shortage/excess if any at Head Office & All Training cum Production Centers (TCPC)/Stores and emporia.					
6. Surprise verification of items lying with stores/All Training cum Production Centers (TCPC) /Emporia/ Head Office at the time of Internal audit and report of shortage / excess with Book Stock.					
7. Physical verification of stock on 31st March at Stores, Head Office, Training cum Production Centers (TCPC) (including sample goods/exhibition/mela goods etc.) and emporia and its Certification.					

8. Reconciliation of stock of all branches along with final closing stock certificates of the Corporation. This would include stock in transit also at all the levels.
9. Physical verification of consignment stock as on 31st March is not essential as the stock of consignment do not belong to Corporation. However, figure of consignment stock as on 31st March is required for "notes on 'accounts'.
10. Physical verification of fixed Assets/Dead Stock and report of shortages if any.
11. To provide Utilization certificate for utilization of Government (State & Central) grants/subsidy under various schemes as and when required.
12. To conduct audit of the daily cash sales statements of all branches at Head Office for provide quarterly certificate of Rebate (Discount) given to customers for reimbursement of the same from Government.

## **K. ESTABLISHMENT AND ADMINISTRATION**

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

## **L. OTHERS**

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

## **Payment terms & Conditions**

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

- 1. For each quarter in the financial year, Internal auditor will have to undertake internal audit & must submit reports as specifically mentioned in the scope of work given earlier in this document. After submission of all the reports, GSHHDC LTD. will release only 90% of the basic amount of invoice charged for conducting internal audit.**
- 2. After payment of fees of all four quarters, Balance i.e.,10% of the total annual fees will be released only after finalization of books of accounts and financial statements are approved by the Board of GSHHDC LTD.**
- 3. Gujarat Government rules and regulation. Refer G.R. No. PGR/1009/11/pay cell (CH) dated 3rd October 2012 (Attached in this bid document) for conducting internal audit at various establishments of GSHHDC. No such expense shall be paid for conducting internal audit in establishments located in Ahmedabad and Gandhinagar.**
- 4. Service provider shall not be paid any advance relating to travelling expense and Food expense**
- 5. CA Firm must submit the invoices to the head office within the 3-5 working days of completion of internal audit.**
- 6. Any violation of contractual obligations by the CA Firm/employee shall attract penalties as mentioned against each obligation. The CA Firm confirms and agrees that penalty whenever becomes payable, the same shall be deducted by the user department from the payments due to the CA Firm.**
- 7. All applicable taxes and duties shall be payable by the CA Firm and the GSHHDC LTD. shall not entertain any claims whatsoever with respect to the same. The CA Firm shall pay the GST and the price quoted is inclusive.**

## **Penalties**

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

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

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

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

### **Penalties for Non-Compliance to Service Level Agreement**

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

Penalties will be levied on the CA Firm for the violation of service level agreement of the contract as mentioned below:

## **Special Terms and Conditions**

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

## General Terms & Conditions

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

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

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

## Additional Terms & Conditions

1. CA Firm's offer is liable to be rejected if they don't upload any of the certificates / documents sought in Bid document, ATC, and Corrigendum if any by GSHHDC Ltd.
2. **CA Firms can also submit the EMD with Account Payee Demand Draft in favor of GSHHDC Ltd. payable at Gandhinagar, Gujarat. CA Firm must upload scanned copy / Proof of the DD along with bid and must ensure delivery of hardcopy to the GSHHDC LTD. within 3 working days of Bid End date.**
3. Successful CA Firm can submit the Performance Security in the form of Account Payee Demand Draft also (besides PBG which is allowed as per GeM GTC). DD should be made in favor of GSHHDC Ltd. payable at Gandhinagar, Gujarat. After award of contract, Successful CA Firm can upload scanned copy of DD in place of PBG and must ensure delivery of hard copy to the original DD to the GSHHDC LTD. within 15 days of award of contract.
4. **As the GSHHDC Ltd. is Gujarat State Government's Undertaking. Vouchers, documents, written communications, policies, Government resolutions, notifications, circulars are more over in Gujarati language. Hence it is mandatory for the CA Firm to engage such resources and a supervisor who are from Gujarati background and/or are well versed with Gujarati language. They should be able to read, write and speak Gujarati, Hindi, and English languages.**
5. CA Firm shall be following all the rules and regulations as defined in the Chartered Accountants Act 1949.
6. **CA Firm must submit their financial bid exclusive of Travelling cost, lodging/hotel cost & food cost. Reimbursement of all such expenses shall be made by GSHHDC Ltd subject to the presentation of proper documentary proofs along with the quarterly invoice.**
7. **CA Firm shall be providing consultancy, advisory to the Management of GSHHDC LTD. in any financial, statutory, and AG audit related compliance matters. This is included in scope of work as mentioned earlier in the tender document.**

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

## **Proforma for Technical Bid**

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

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

Place:

Signature of Authorized Person of

Dated:  
Stamp.

firm/proprietor with Seal &

Name:  
Designation:  
Membership No.:

**Annexure – 01**

List of audit assignments completed in last 5 financial years starting from 01-04-2018 to 31- 03-2023.

**CA Firms are advised to submit as many as details of assignments of internal audits along with other types of audit assignments.**

Sr. No.	Name of the auditee company	Type of Audit engagement	F.Y. for which appointed as an auditor	Turnover (In Rs.) of the auditee in the relevant audit period.	Value of Work Order (in Rs.)
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					

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

Signature of the CA Firm with Seal

## **Qualification Methodology**

### **Technical Evaluation:**

GSHHDC Ltd. will during evaluation process of bids, will evaluate bids from CA Firms based on the criteria as defined by GSHHDC Ltd. in pre-qualification in this bid document and criteria and requirements as mentioned in proforma for Technical Bid.

### **Financial Evaluation:**

The lowest evaluated financial bid (Fm) will be given the maximum financial score (Sf) of 100 (one hundred) points. The financial scores (Sf) of the other Financial Proposals will be computed as per the formula –  $Sf = 100 \times Fm/F$ , in which Sf is the financial score, Fm is the lowest financial quote and F is the financial quote under consideration.

### **Bid Evaluation Committee:**

The above evaluation shall be done by an Evaluation Committee as decided by the GSHHDC Ltd. The Committee shall determine the approach and methodologies for the issues, which may arise during above referred evaluation exercise and have not been addressed in this Tender Document. The decision of the Committee shall be final and binding on all the CA Firms.

Bid evaluation will be carried out on 70:30 basis. 70 % weightage for technical score and 30% for financial score.

Formula for cumulative bid score: Technical score X 70% + financial score X 30%.

Evaluation shall be carried out based on the selected evaluation parameters and the data and documents provided by the CA Firms in support of their claims.

## Technical Evaluation Criteria

Sr. No.	Criteria	Max. Marks	Criteria	Marks
1	The CA Firm should have completed minimum 20 assignments related to audit whether internal audit, stat. audit, pre-audit, concurrent audit etc. whether of a public or private company whether a listed or non-listed company with similar scope of work as mentioned in this bid during last 5 financial years. F.Y. starting from 1-4-2018 to F.Y. ending on 31-3-2023.	50	Completed more than 50 assignments	26-50
			Completed 31 to 50 assignments	16-25
			Completed 20 to 30 assignments	0-15
2	CA Firm should have minimum 20 employees employed in their office	20	61 or more	16-20
			41 to 60 Employees	11-15
			20 to 40 Employees	5-10
3	No. of years of existence as Chartered Accountancy Firm.	30	Experience of more than 20 years	21-30
			Experience of 11-20 years	11-20
			Experience of 5-10 years	5-10

**Details of Establishments of GSHHDC LTD.**

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

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

15	Kolkata-1: 7/8, CIT shopping Complex, Dakshinapan, Gariya Hat Road, Nr. Dhakuria Over Bridge, Kolkata
16	Kolkata-2: DS-11, Civic Center, National Handloom Niketan, CIT Road, Maniktala, Kolkata
17	Delhi A-6, State Emporia complex, Baba Kharak singh Marg, Delhi
18	Chennai Shop no. 18 & 19, Co-optex Exhibition Ground, 350 Pantheon Road, Egmore, Chennai
19	Banglore Gujarat Handicraft Emporium,3/4A BDA Complex Koramangala, Bangalore
20	E-Commerce Cell ( <a href="http://www.garvigurjari.in">www.garvigurjari.in</a> )
21	Training cum Procurement Centre (TCPC) at Surendra Nagar, Gujarat
22	Training cum Procurement Centre (TCPC) at Ahmedabad (Sanidhya), Gujarat
23	Training cum Procurement Centre (TCPC) at Khambhat, Anand, Gujarat
24	Training cum Procurement Centre (TCPC) at Dholka, Ahemdabad, Gujarat
25	Training cum Procurement Centre (TCPC) at Bhuj, Kutchh, Gujarat
26	Training cum Procurement Centre (TCPC) at Kanodar, Banaskantha, Gujarat
27	Training cum Procurement Centre (TCPC) at Rajkot, Gujarat
28	Training cum Procurement Centre (TCPC) at Patan, Gujarat
29	Head Office, HTI Building, Sector 13, Gandhinagar.
30	Central Store, HTI Building, Sector 13, Gandhinagar.

Payment towards TA/DA etc. shall be as per following Government Resolution only.

Revision of Travelling Allowance/  
Daily Allowance etc., with reference  
to Sixth Pay Commission.

Government of Gujarat,  
Finance Department,  
Resolution No. PGR/1009/11/Pay Cell(CH),  
Sachivalya, Gandhinagar.  
Dt. 3-10-2012

Read :- (1) F.D. G.R. No. PGR/1098/49/M, dated 16<sup>th</sup> Sept., 1998  
(2) The GCSR 2002 (Traveling Allowance)  
(3) GOI Ministry of Finance OM No. F No. 19030/3/2008-E.IV,  
dated 23<sup>rd</sup> September, 2008.  
(4) GOI Ministry of Finance OM No. F No. 19030/3/2008-E.IV,  
dated 14<sup>th</sup> October, 2008.  
(5) GOI Ministry of Finance OM No. F No. 19030/3/2008-E.IV,  
dated 19<sup>th</sup> November, 2008.  
(6) GOI Ministry of Finance OM No. F No. 19030/3/2008-E.IV,  
dated 22<sup>nd</sup> January, 2009.  
(7) GOI Ministry of Finance OM No. F No. 19030/3/2008-E.IV,  
dated 18<sup>th</sup> February, 2009

**RESOLUTION:**

Consequent upon the introduction of revised pay structure under the Gujarat Civil Service (Revision of Pay) Rules, 2009 with effect from 1-1-2006. The question of revising the rates of Travelling Allowance, Daily Allowance etc... was under consideration of the Government. After careful consideration the Government is pleased to decide partial modification to Government Resolution No. PGR-1098-49-M, dated 16-9-1998 as amended from time to time with regard to the Travelling Allowance/ Dearness Allowance as set out in the Annexure to this Resolution to all categories of State Government employees.

2. The "Grade Pay" for determining the T.A./D.A. entitlement is as indicated in Gujarat Civil Service (Revision of Pay) Rules, 2009.
3. The term "Pay" for the purpose of these orders refer to basic pay as defined in Rule 3(9) of Gujarat Civil Service (Revision of Pay) Rules, 2009 and includes the revised non-practicing allowance, if any admissible in addition.
4. In respect of those employees who opt to continue in their pre-revised scales of pay, the corresponding Grade Pay of the pay scales of the

post occupied on 1/1/2006 would determine the T.A./D.A. entitlement under these orders. However, for determining the Composite Transfer Grant for such employees, the term "pay" shall also include, in addition to the basic pay in the pre-revised scales, stagnation increments, Dearness Pay and NPA as per orders in force on 1/1/2006.

5. These orders shall take effect from 01-10-2012. However, if the Traveling Allowance entitlement in terms of the revised entitlement now prescribed results in a lowering of the existing entitlement in the case of any individual, groups of classes of employees, the entitlements particularly in respect of "mode of travel", class of accommodation etc. shall not be lowered. They will instead continue to be governed by the earlier orders on the subject till such time as they become eligible, in the normal course, for the higher entitlement.

6. In respect of officers in apex scale, the basic pay as defined in ROP Rules will be considered for determination of entitlement of Daily Allowance.

(b) The classification of cities/towns as per orders prevalent with the old rates as prescribed vide F.D. G.R. No. MSB- 102002/1255/Ch dated 07-09-2002 continues to apply.

7. It may be noted that Drawing and Disbursing Officer should ensure that permission to official travel is given judiciously and restricted only to absolutely essential official requirements.

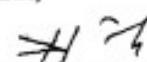
8. T.A. claims already settled as on the date of issue of this order may not be re-opened.

9. The provisions of these orders shall also apply to All India Services Officers.

10. The relevant terms and conditions governing granting of all the allowances mentioned in Gujarat Civil Service (Traveling Allowance) Rules, 2002 will continue to remain in force.

11. The necessary amendment to the Gujarat Civil Service (Traveling Allowance) Rules, 2002 will be issued in due course.

By order and in the name of the Governor of Gujarat,

  
(H. D. Sailor)  
Deputy Secretary  
Finance Department

To,

- \* The Secretary to the Hon. Governor, Raj Bhavan, Gandhinagar.
- The Principal Secretary to the Chief Minister,
- Personal Secretaries to all Ministers/State Ministers,
- \* The Registrar, Gujarat High Court, Ahmedabad,
- \* The Secretary, Gujarat Legislature Secretariat, Gandhinagar,
- \* The Secretary, Gujarat Public Service Commission, Ahmedabad.
- \* The Secretary, Gujarat Vigilance Commission, Gandhinagar,
- \* The Secretary, Gujarat Civil Service Tribunal, Gandhinagar,
- The Accountant General (Audit), Gujarat State, Ahmedabad/Rajkot,
- The Accountant General-II (A&E), Gujarat State,
- Ahmedabad/Rajkot,
- All Departments of Secretariat,
- All Heads of Departments/Offices,
- All collectors/DDOs
- The Pay and Accounts Officer, Ahmedabad/Gandhinagar,
- The Resident Audit Officer, Ahmedabad/Gandhinagar,
- All Treasury -Sub Treasury Officers
- All Officers/Branches in Finance Department.
- Select File: Pay Cell, M, Ch, P & Z Branch,
- IT Coordinator, Finance Department with request to upload this GR on Finance dept. web site.
- 'B' Distribution.

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\* By letter

**Annexure to Government Resolution, Finance Department  
No. PGR-1009-11- Pay Cell (CH), dated the 3<sup>rd</sup> October, 2012**

**1. Accommodation entitlements for Journeys on Tour:**

**A. Mileage Allowance for journeys by Air :**

- (a) In partial modification of existing orders, with effect from 1-10-2012, travel by air within the country will be permissible on tour in the case of officers in receipt of grade pay of Rs.7600 and above at their discretion, provided that officers drawing pay between Rs.5400 and Rs.6600 may also be permitted to travel by air at their discretion if the distance involved is more than 500 km. and journey can not be performed overnight by direct train service/direct sleep coach service.
- (b) Secretaries of the Administrative Departments/Heads of Departments who are in super time scale of IAS/The Director General of Police and Inspector General of Police/Principal Chief Conservator of Forest would be competent authorities to permit officers who are drawing grade pay of Rs. 5400 and Pay band of Rs.15600-39100 or more to travel by air under their administrative control if –
  - (i) the distance involved is more than 500 kms.;
  - (ii) the journey cannot be performed overnight by rail; and
  - (iii) such journey by air is considered essential in public interest.
- (c) Officers who are entitled to travel by air on tour as indicated in (a) above may also travel by air along with the members of the family in respect of journeys on transfer.
- (d) Only Hon. Chief Minister shall be entitled to travel by First Class/Business Class. Other than the CM, all Ministers, Chief Secretary and other Officers shall be entitled to travel by Economy Class for air travel within the country and international travel.

**B. Entitlement for journey by Rail on tour and transfer :-**

In supersession of the orders relating to the pay ranges and travel entitlements for journey by rail on tour and transfer, the revised pay ranges and travel entitlement will be as follows with effect from 1-10-2012 :-

Pay Range (1)	Entitlement (2)
Grade Pay Rs. 7600 and above	AC First Class
Grade Pay Rs. 4200 to 6600	AC II Tier
Grade Pay Rs. 1800 to 2800	First Class/ AC III-Tier Sleeper/ AC Chair Car*
Grade Pay below Rs. 1800	Second Sleeper

\* All Government employees who are entitled to travel on tour/transfer by First Class/II AC III-Tier Sleeper/AC Chair Car may, at their discretion, travel by II AC 2-Tier Sleeper where any of the train connecting the originating and destination stations concerned by the direct shortest route do not provide these three classes of accommodation.

**Travel by Rajdhani Express Trains :**

Pay Range (1)	Entitlement (2)
Grade pay above Rs. 7600	AC First Class
Grade Pay Rs. 4200 to 6600	AC-II Tier Sleeper
All other drawing Grade pay below Rs. 4200	AC Chair Car*

\* Travel by AC III-Tier sleeper will be permissible in trains in which AC Chair Car accommodation is not provided.

**Travel by Shatabdi Express Train :**

Pay Range (1)	Entitlement (2)
Grade pay above Rs. 7600 & above	Executive Class
All other drawing grade pay below Rs. 7600	AC Chair Car.

**C. Mileage Allowance for journey by Road :-**

Grade Pay Range (1)	Entitlement (2)
(i) Rs. 8900 and above	Actual fare by any type of public bus, including air conditioned bus; OR At prescribed rates for AC Taxi

	when the journey is actually performed by AC Taxi; OR At prescribed rates for autorickshaw for journey by autorickshaw; OR At prescribed rates of road mileage for journeys by scooter/motor cycle/moped etc.
(ii) Rs.4200 and above but Less than 8900	Same as at (i) above with the exception that journeys by AC Taxi will not be permissible.
(iii) Rs. 2800 and above but less than Rs. 4200	Same as at (ii) above with the exception that journeys by AC bus will not be permissible.
(iv) Rs. 1800 and above; but less than Rs. 2800	Actual fare by any type of public bus other than AC bus; OR At prescribed rates for autorickshaw for journey by autorickshaw. OR At prescribed rates of road mileage for journeys by scooter/motor cycle/moped etc.
(v) Below Rs. 1800	Actual fare by ordinary public bus only; OR At prescribed rates for autorickshaw for journey by autorickshaw; OR At prescribed rates of road mileage for journey by scooter/motor cycle/moped etc.

## 2. Daily Allowance on Tour :

The grouping of pay ranges and the rates of Daily Allowance are revised as follows with effect from 1-10-2012, subject to the existing conditions :-

(a) When the Government Employee stays in Government/Public Sector Guest House or makes his own arrangements.

<b>Grade Pay Range</b>	<b>Localities other than those mentioned in columns (3), (4) and (5)</b> Rs.	<b>B-1 Class cities and expensive localities*</b> Rs.	<b>A Class cities and specially expensive localities**</b> Rs.	<b>A-1 Class cities.</b> Rs.
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>
Rs. 7600 and above	270	340	420	520
Rs. 4200 and above; but less than Rs. 7600	240	300	370	460
Rs. 2800 and above; but less than Rs. 4200	210	260	320	400
Rs. 1800 and above but less than Rs. 2800	180	220	270	340
Below Rs. 1800	110	140	170	210

(b) When the Government employee stays in a hotel or other establishment providing boarding and/or lodging at Scheduled Tariffs.

<b>Grade Pay Range</b>	<b>Localities other than those mentioned in columns (3), (4) and (5)</b> Rs.	<b>B-1 Class cities and expensive localities*</b> Rs.	<b>A Class cities and specially expensive localities**</b> Rs.	<b>A-1 Class cities.</b> Rs.
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>
Rs. 7600 and above	670	850	1050	1300
Rs. 4200 and above; but less than Rs. 7600	450	660	810	1010
Rs. 2800 and above; but less than Rs. 4200	400	500	610	760
Rs. 1800 and above but less than Rs. 2800	260	320	390	490
Below Rs. 1800	130	170	200	250

\* As specified by Government from time to time;

\*\*As specified by Government from time to time;