



CIN: U65910GJ1980SGC003957

E-mail: md-gscsc@gujarat.gov.in

THE GUJARAT STATE CIVIL SUPPLIES CORPORATION LTD.

(A GOVERNMENT OF GUJARAT UNDER TAKING)

Registered Office: Sector – 10 A, “CH Road“, Near New Sachivalaya,
Gandhinagar-382 010.

Phone No. (079)23221037 / 38, Fax No. (079)23222707.

TENDER DOCUMENT

APPOINTMENT OF STATUTORY AUDITOR FOR EPF TRUST OF GUJARAT STATE CIVIL SUPPLIES CORPORATION LTD

About GSCSCL

The Gujarat State Civil Supplies Corporation Ltd. (GSCSC) is a wholly Government owned company, established under the Indian Companies Act – 1956, clause 617 vide Government resolution no. CSC/1180/1469/A Dt. 25/09/1980 passed by the Food and Civil Supplies Dept., Government of Gujarat.

The effective Public Distribution System ensures availability of essential commodities in adequate quantity at Fair Price to the vulnerable section of the society. GSCSC during its existence of more than three decades has emerged as an effective instrument for the purpose and has played a vital role in the Public Distribution network in the State. The primary objective of the Corporation is – procurement, storage and distribution of essential commodities for Fair Price Shopkeepers (FPSs) under Public Distribution System (PDS) and other Government welfare schemes like Mid Day Meal and Integrated Child Development Services etc. Corporation also manages gas centres and petrol pumps at few locations. Corporation also supplies cement to Govt. organisations at lower rate than the market rate. Corporation also carries out procurement of wheat, paddy, maize, bajara etc. from farmers at the minimum support price (MSP) scheme of the Govt. of India. Apart from working as logistics company for PDS and other welfare schemes in the State, Corporation also provides its services to the people, whenever there is any calamity like an earthquake, draught, flood, cyclone, outbreak of diseases, communal riots etc. in any part of the state..

The Corporation is covered under EMPLOYEES' PROVIDENT FUNDS SCHEME, 1952. EMPLOYEES' PROVIDENT FUND TRUST was constituted on 1/4/1985. Employees' Pension Scheme 1995 was implemented from 16/11/1995 BY EPFO (Employees' Provident Fund Organization)

Gujarat State Civil Supplies Corporation Ltd (GSGSCL), invites applications in prescribed Performa from interested and eligible chartered accountant/firm which is empaneled in CAG for conducting statutory audit for financial year 2022-23. (The chartered accountant/ firm will be considered eligible those having their registered offices in Gujarat).

Important Bidding Information Summary

Details	Particulars
Start Date of Submission of Bids	Date: 21/02/2024
Last Date and Time of Submission of Bids	Date: 28/02/2024 till 05:00 PM
Address for Submission of Bids	The Gujarat State Civil Supplies Corporation Ltd Sector 10-A Nr. Krushi bhavan Gandhinagar-382010

The Eligibility Criteria, Scope of Work, Payments to the Auditor and General Instructions etc. are as follows:

A) Eligibility Criteria:

1. The chartered accountant/firm must be empaneled in comptroller and auditor general of India (CAG).
2. For this agreement, chartered accountant/firm will be considered eligible those having their registered offices in Gujarat.
3. The chartered accountant/firm or any partner or employee thereof should not be banned by SEBI/RBI/ICAI or any other regulatory body.
4. The chartered accountant/firm should have been registered for a period of at least 5 (Five) years.
5. Firm should have at least 5 years' experience of Statutory Audit of Public enterprises, Authorities, organization, Govt of Gujarat, PSU etc.
6. The firm should have average minimum annual Turnover more than Rs. 50 lacs (Fifty lacs) or more in last 3 years ended on 31st March 2022

7. SCOPE OF WORK:

1. Verification of income and expenditure statements.
2. Verification of the bank reconciliation statements.
3. Checking the bank accounts wise expenditures.
4. Verification of interest received in bank accounts.
5. Verification of cheques on hand as on 31st march.
6. Checking all statutory record registers.
7. Checking of all transactions recorded in cashbook.
8. To examine and verify whether the Exempted Provident Fund Trusts have followed the investment pattern and investment guidelines as prescribed by the Govt. of India and to point out wherever deviations have been made.
9. To verify whether proper records have been maintained in respect of all transactions and contracts and to ascertain whether the records are updated correctly and on timely basis.
10. To verify all the voucher and Trust Return, Ledgers of EPF Trust.
11. To verify all PF collection and PF payment to employees of GSCSCL.

12. To carry out responsibility to compliance all queries for any disputes arises when Compliance Audit from EPFO.
13. Verification of any minus balance at any stage in all bank accounts during the year.
14. To check whether rules of delegation of power have been followed or not in respect of purchase, sanction, payment and other applicable matters.
15. The chartered accountant/firms so appointed would be required to look into the compliance of previous audit objections raised (if any) and have to verify or comment on the supporting documents/vouchers submitted at latter stage, to settle the audit qualifications in the statutory audit report of this assignment.
16. To check/inspect whether all the rules & regulations have been implemented as per trust act?
17. Other compliances required, if any.
18. To carry out the Audit of Provident Fund Accounts of the EPF Exempted Provident Fund Trusts for the year 2022-23 and submit the audited report within 30 days.

B) Payments to the Auditor:

1. The payment of fees will be made only after submitting final audit report to GSCSCL EMPLOYEES PROVIDENT FUND TRUST, Gandhinagar and accepting by The Chairman, (EPF Trust) and Managing Director, GSCSC Ltd.

C) Obligations of Auditor:

1. The auditor cannot assign this contract, or sub contract it, or any portion of it, to any other chartered accountant/firm.
2. In case of termination of audit, the auditor shall submit No Objection Certificate (NOC).

D) Settlement of Disputes:

1. The Chairman, (EPF Trust) and Managing Director, is final authority for settlement of disputes under this contract.

E) General Instructions:

1. Eligibility Criteria, Scope of work, General Terms and Conditions and Application Form- A to Form-C etc. are available in tender section on the website <https://gscscl.gujarat.gov.in> and can be download from the website. **Submit the hard copy of the application form with all relevant documents before date: 28/02/2024 till 5:00 pm addressing “General Manager (Finance) GSCSCL, Gandhinagar ”.** Any bid received after the deadline for submission of bid will be rejected and retained unopened.
2. **The Quotation shall be in two covers, the first cover should be marked with “TECHNICAL BID FOR GSCSCL EPF TRUST-GANDHINAGAR Statutory Audit” along with**

Form-A & Form-B. The financial bid should be in cover no.2 marked with "FINANICAL BID FOR GSCSCL EPF TRUST-GANDHINAGAR Statutory audit".

3. It should mention only the amount chargeable (including all applicable taxes and all other expenses i.e. accommodation, transportation, Boarding, Lodging and pocket expense etc) in the Form-C enclosed herewith.
4. The firm of chartered accountant/firm must submit the application form duly filled up with all the relevant information in the prescribed application format as per Form-A to Form-C and also mandatory written CAG empaneled number on top of the cover.
5. No additional fields should be added in the prescribed application form. In case, the chartered accountant/firm wants to share any additional information, the same can be enclosed separately.
6. All the necessary attachments/proofs required along with the application form must be closed and each of the documents (form/document) needs to be duly stamped and signed by firm.
7. GSGSGL, Gandhinagar reserves all rights to make any kind of changes or modifications in the contents of this advertisement or otherwise.
8. GSGSGL, Gandhinagar reserves right to accept any tender/bid or to reject all tenders/bids without giving any reasons.
9. The Auditor must submit 3 copy of final audit report.
10. Minimum Cost will be 40000+GST
11. For any further clarifications, please contact, General Manager (Finance) call- 9879533508.

F) Penalties:

1. In the event of gross negligence, irregularity, laxity or misconduct on the part of the auditor/auditors personnel, the auditor's contract may be terminated and the chartered accountant/firm may be black listed by The Chairman, (EPF Trust) and Managing Director, Gandhinagar which shall be communicated to all the government departments and the Institute of Chartered Accountants for debarring such firm from any assignment of any Government work. In such a case the C.A. of the C.A. firm shall be severally and/or jointly directly responsible.
2. The violation of any of the terms will invoke penalty as deem fit by The Chairman, (EPF Trust) and Managing Director, Gandhinagar. It will be the responsibility of the auditor to carry out fast, prompt, accurate and correct audit. Failure to do leading to either undue delay, or laxity or failure to check irregularity in payments will make the chartered accountant/firm liable for being removed from the contract by The Chairman, (EPF Trust) and Managing Director, Gandhinagar after issuing 15 days' notice as well as disciplinary action including chartered accountant/firm may be black listed. The decision of the chairman will be final.
3. In case of termination of this contract The Chairman, (EPF Trust) and Managing Director, Gandhinagar can recover following penalty from chartered accountant/firm:

- Forfeit the audit fees remains unpaid until whole period.
4. The work shall be completed within the time frame or else penalty will be charged as mentioned in above point 'C'.

Sd/-
General Manager (Finance)
G.S.C.S.C.L
Gandhinagar

Form-A

APPLICATION FORM

“Details of the C.A./Firm”

No.	Particulars	Details
1	Name of the C.A./Firm	
2	Address of the C.A./Firm	
A	Date of Establishment of the C.A./Firm Certificate of constitution as on 01.01. 2023 or subsequent date issued by the Institute of Chartered Accountants of India or Cost Accountants of India till the date of submission of tender shall be submitted.	
B	<u>Contact Details:</u> A) Phone No.: B) E-mail Id:	
3	Firm's Registration No. with ICAI (Attach Copy of Registration Certificate)	
4	CAG Empanelment No. (Attach copy)	
5	Firm should have at least 5 years' experience of Statutory Audit of Public enterprises, Authorities, organization, Govt of Gujarat, PSU etc.	
6	The firm should have average minimum annual Turnover more than Rs. 50 lacs (Fifty lacs) or more in last 3 years ended on 31st March 2022	
<u>Signature:</u>		
<u>Date:</u>		
<u>Stamp/Seal:</u>		

Form-B “DECLARATION”

- 1) We confirm that the information furnished herein is correct and fair in all respects and we have the necessary documentary proof to substantiate the same. It is further confirmed that in case any of the contents contained herein are found to be incorrect, Gujarat State Civil Supplies Corporation Ltd is free to initiate any appropriate action against us
- 2) We further confirm and undertake that neither our firm nor any partner or employee thereof has been banned by SEBI/RBI/ICAI or any other regulatory body.
- 3) We further declare that there have been no adverse comments/qualification on our performance from the management/Audit Committee.

Name:

Designation (as applicable):

Signature:

Date:

Stamp/Seal:

FORM C – “FINANCIAL BID”

With reference to your tender dated_____for appointment of Statutory Auditor of Gujarat State Civil Supplies Corporation Ltd Employees Provident Fund Trust, Gandhinagar, we quote for the audit of F.Y. 2022-23

year fee of Rs. _____ (Rupees in Words
_____). The fee quoted above is inclusive of all applicable taxes and all other expenses i.e. accommodation, transportation, Boarding, Lodging and pocket expense etc. No other charges, expenses or reimbursements are payable to us.

- I/we have read and understood the terms and conditions of the tender document and hereby unequivocally and unconditionally accept the same.
- The decision of the GSCSCL concerning this award of contract shall be final and binding on us.
- I/We hereby declare that the information stated herein above is complete and correct and any error or omission therein, accidental or otherwise, will be sufficient justification for GSCSCL to reject our Bid and/or to cancel the award of contract.

Name:

Designation (as applicable):

Signature:

Date:

Stamp/Seal: