

बिड दस्तावेज़ / Bid Document

बिड विवरण/Bid Details	
बिड बंद होने की तारीख/समय /Bid End Date/Time	27-01-2026 18:00:00
बिड खुलने की तारीख/समय /Bid Opening Date/Time	27-01-2026 18:30:00
बिड पेशकश वैधता (बंद होने की तारीख से)/Bid Offer Validity (From End Date)	90 (Days)
मंत्रालय/राज्य का नाम/Ministry/State Name	Gujarat
विभाग का नाम/Department Name	Industries And Mines Department Gujarat
संगठन का नाम/Organisation Name	N/a
कार्यालय का नाम/Office Name	Grimco Gandhinagar
वस्तु श्रेणी /Item Category	Financial Audit Services - Pre Audit for Gujarat Rural Industries Marketing Corporation Ltd GoG; CAG Empaneled Audit or CA Firm
अनुबंध अवधि /Contract Period	1 Year(s) 3 Month(s)
बिडर का न्यूनतम औसत वार्षिक टर्नओवर (3 वर्षों का) /Minimum Average Annual Turnover of the bidder (For 3 Years)	30 Lakh (s)
एमएसएमई के लिए अनुभव के वर्षों और टर्नओवर से छूट प्रदान की गई है/MSE Relaxation for Years of Experience and Turnover	No
स्टार्टअप के लिए अनुभव के वर्षों और टर्नओवर से छूट प्रदान की गई है /Startup Relaxation for Years of Experience and Turnover	No
विक्रेता से मांगे गए दस्तावेज़/Document required from seller	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),Additional Doc 4 (Requested in ATC) *In case any bidder is seeking exemption from Experience / Turnover Criteria, the supporting documents to prove his eligibility for exemption must be uploaded for evaluation by the buyer
क्या आप निविदाकारों द्वारा अपलोड किए गए दस्तावेज़ों को निविदा में भाग लेने वाले सभी निविदाकारों को दिखाना चाहते हैं? संदर्भ मेनू है/Do you want to show documents uploaded by bidders to all bidders participated in bid?	Yes (Documents submitted as part of a clarification or representation during the tender/bid process will also be displayed to other participated bidders after log in)

बिड विवरण/Bid Details	
बिड लगाने की समय सीमा स्वतः नहीं बढ़ाने के लिए आवश्यक बिड की संख्या। / Minimum number of bids required to disable automatic bid extension	3
दिनों की संख्या, जिनके लिए बिड लगाने की समय-सीमा बढ़ाई जाएगी। / Number of days for which Bid would be auto-extended	7
ऑटो एक्सटेंशन अधिकतम कितनी बार किया जाना है। / Number of Auto Extension count	1
बिड से रिवर्स नीलामी सक्रिय किया जाना है। / Bid to RA enabled	No
बिड का प्रकार/Type of Bid	Two Packet Bid
तकनीकी मूल्यांकन के दौरान तकनीकी स्पष्टीकरण हेतु अनुमत समय /Time allowed for Technical Clarifications during technical evaluation	2 Days
मूल्यांकन पद्धति/Evaluation Method	Total value wise evaluation
मध्यस्थता खंड/Arbitration Clause	No
सुलह खंड/Mediation Clause	No

ईएमडी विवरण/EMD Detail

आवश्यकता/Required	No
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ईपीबीजी विवरण /ePBG Detail

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

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

लाभार्थी /Beneficiary :

GUJARAT RURAL INDUSTRIES MARKETING CORPORATION LIMITED

Gujarat Rural Industries Marketing Corporation Limited (GRIMCO), 5th Floor, Block No. 16, Udyog Bhavan, Sector 11, Gandhinagar, Gujarat

(Gujarat Rural Industries Marketing Corporation Limited)

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

एमआईआई अनुपालन/MII Compliance

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.

અતિરિક્ત યોગ્યતા /આવશ્યક ડેટા/Additional Qualification/Data Required

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 - Pre Audit For Gujarat Rural Industries Marketing Corporation Ltd GoG; CAG Empaneled Audit Or CA Firm (1)

તકનીકી વિશેષિયા /Technical Specifications

વિવરણ/ Specification	મૂલ્ય/ Values
કોર / Core	
Scope of Work	Pre Audit for Gujarat Rural Industries Marketing Corporation Ltd GoG
Type of Financial Audit Partner	CAG Empaneled Audit or CA Firm
Type of Financial Audit	Internal Audit
Category of Work under Financial Audit	Pre Audit for Gujarat Rural Industries Marketing Corporation Ltd GoG

विवरण/ Specification	मूल्य/ Values
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 , Pre Audit for Gujarat Rural Industries Marketing Corporation Ltd GoG
Frequency of Progress Report	Monthly
MIS Reporting for Financial Audit support	Yes
Frequency of MIS reporting	Pre Audit for Gujarat Rural Industries Marketing Corporation Ltd GoG
State	NA
District	NA
एडऑन /Addon(s)	
Post Financial Audit Support	NA

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

क्रेता द्वारा निर्धारित न्यूनतम मूल्य/Minimum Floor Price defined by Buyer	No
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अतिरिक्त विशिष्ट दस्तावेज /Additional Specification Documents

परेषिती/रिपोर्टिंग अधिकारी /Consignees/Reporting Officer and Quantity

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

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

1. **Generic**

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

2. **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**

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.

4. **Buyer Added Bid Specific ATC**

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

अस्वीकरण/Disclaimer

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

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

13. Reference of conditions published on any external site or reference to external documents/ clauses.
14. Asking for any Tender fee / Bid Participation fee / Auction fee in case of Bids / Forward Auction, as the case may be.
15. Buyer added ATC Clauses which are in contravention of clauses defined by buyer in system generated bid template as indicated above in the Bid Details section, EMD Detail, ePBG Detail and MII and MSE Purchase Preference sections of the bid, unless otherwise allowed by GeM GTC.
16. In a category based bid, adding additional items, through buyer added additional scope of work/ additional terms and conditions/or any other document. If buyer needs more items along with the main item, the same must be added through bunching category based items or by bunching custom catalogs or bunching a BoQ with the main category based item, the same must not be done through ATC or Scope of Work.

Further, if any seller has any objection/grievance against these additional clauses or otherwise on any aspect of this bid, they can raise their representation against the same by using the Representation window provided in the bid details field in Seller dashboard after logging in as a seller within 4 days of bid publication on GeM. Buyer is duty bound to reply to all such representations and would not be allowed to open bids if he fails to reply to such representations.

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

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

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

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

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

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

जेम की सामान्य शर्तों के खंड 26 के संदर्भ में भारत के साथ भूमि सीमा साझा करने वाले देश के बिडर से खरीद पर प्रतिबंध के संबंध में भारत के साथ भूमि सीमा साझा करने वाले देश का कोई भी बिडर इस 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। In terms of GeM GTC clause 26 regarding Restrictions on procurement from a bidder of a country which shares a land border with India, any bidder from a country which shares a land border with India will be eligible to bid in this tender only if the bidder is registered with the Competent Authority. While participating in bid, Bidder has to undertake compliance of this and any false declaration and non-compliance of this would be a ground for immediate termination of the contract and further legal action in accordance with the laws.

---धन्यवाद/Thank You---

1. SCOPE OF WORK OF THE PRE-AUDITOR

GRIMCO needs the services of a Pre-Auditor for the remaining months of F.Y 2025-26 from the date of appointment as pre-auditor & for whole of F.Y 2026-27 (12 months). The scope of which is as under:

- 1.1. Pre audit will cover all kinds of payments to be made by the corporation except petty cash expenses and Cash on hand.
- 1.2. Total number of vouchers/bills to be audited through e-kutir portal is approx. 22,000 and to be audited physically is approx. 7,520.
- 1.3. To verify all T.A./D.A. bills.
- 1.4. To verify whether proper TDS, G.S.T. T.D.S. and other applicable taxes have been deducted or paid properly. Also to verify whether proper PAN, G.S.T. and TIN numbers are mentioned or not.
- 1.5. To verify that the items purchased are as per the rates approved in the tender.
- 1.6. To verify the agreement of suppliers who are approved in tender procedure and give guidance whenever necessary.
- 1.7. As and when the bills are approved by the concerned Manager after due verifications by him, he will have to submit the file to pre audit firm.
- 1.8. If the Auditor has any query then in that case the designated official of the concerned department shall provide all the requisite records, details, all explanations required, to get the bills audited.
- 1.9. The pre audit firm shall verify each bill as per scope of work and shall communicate their comments/objections if any to the concerned Manager.
- 1.10. While finalizing the payment, a compliance / Justification of Auditor's queries furnished could be taken in to account in accordance with the terms & conditions, item wise terms of payments in the contract, other rules & regulations, laws in force etc.
- 1.11. If any serious irregularity (financial or unauthorized violation / divergence from the contractual provision etc.) is noticed during the course of pre audit, same shall be reported confidentially by pre audit firm to the Managing Director.
- 1.12. The division, while furnishing the bills for Pre-audit, shall ensure that no previous / pending recovery towards present or any other bill is outstanding. If such recovery is outstanding yet, the same should be reflected, reported and shown to the management of GRIMCO.
- 1.13. Pre audit firm shall conduct proper & thorough check each bill **including for payments of advances, deposits** and shall certify the amount of bill actually becomes payable. No payment of any work bill (**which is subject to pre audit**) to be made by the **division or specified office** until same is duly verified and certified by the auditors.
- 1.14. Pre audit firm shall not be competent to allow or accept the compliance / justification for any payment against the terms and conditions of tender.
- 1.15. The pre-audit shall exercise the checks (apart from regular routine checks) with reference to the provisions in the tender documents / contracts, / prevailing provisions for statutory deductions and dues, taxes, etc. and arithmetical accuracy, Gujarat Financial Rules and any other statutes, laws, Acts, GR, orders, circulars, instructions of GOVT. etc. The Auditors shall exercise 100% checking of each & every bill.

- 1.16. Appointed Pre audit firm has to provide list of audit representatives and audit in charge. Specimen signature of concerned audit in charge duly attested by the senior partner of the audit firm will have to be provided before the commencement of audit. Any change in the audit team should be communicated to Chief Financial Officer (C.F.O.).
- 1.17. Attendance register in prescribed format will be maintained at each office for the work of pre audit. All the pre auditors, members of audit team attending the concerned office for verification of bills before payments shall have to sign in the said register/Bio-Metric Attendance System at the time of visit to such office.
- 1.18. The authorized representative of the audit firm shall certify & sign (with name) each bill in token of pre-audit carried out by the Firm.
- 1.19. Periodical review meeting will be held with the Managing Director at the Registered Office of the Company.
- 1.20. The Pre audit firm shall not be eligible for the payment of audit fee if the specified stipulations regarding attendance and other specified conditions of appointment order are not followed or adhered to.
- 1.21. The pre audit firm will be required to give one-month notice to the Corporation in case it intends to discontinue the contract at any point of time during the period of contract. Likewise, GRIMCO on its discretions may cancel the assignment at any time if required to do so.
- 1.22. Any other work as informed by the Managing Director of the Corporation.

2. SCOPE OF WORK OF PRE-AUDIT FOR MANAV KALYAN YOJANA

2.1. INTRODUCTION

- 2.1.1. The Gujarat Rural Industries Marketing Corporation limited is an undertaking of a Gujarat State Government which herein after referred to as GRIMCO. GRIMCO is a corporation set up under the purview of The Commissioner of Cottage & Rural Industries, Government of Gujarat which herein after referred to as CCRI.
- 2.1.2. CCRI provides free of cost toolkits/items to its beneficiaries under Manav Kalyan Yojana every year to promote self-employment in the state. Till the last financial year, GRIMCO was purchasing these toolkits on behalf of CCRI through tender from process on GeM portal. From financial year 2024-25, CCRI has decided to distribute these toolkits to its beneficiaries through local dealers.
- 2.1.3. CCRI has given the responsibility of appointment of dealers through empanelment to the GRIMCO. GRIMCO has issued public notice to invite state/district level dealers, manufacturers and those dealers and manufacturers available on e-commerce platforms.
- 2.1.4. CCRI shall be issuing e-vouchers to their beneficiaries. Beneficiary would be visiting the location of empaneled dealer's/manufacturer's location or would be purchasing online from empaneled dealers/manufacturers via e-commerce platforms to purchase their choice of toolkits/items. While purchasing, beneficiary would redeem e-voucher issued to him/her.
- 2.1.5. After completion of purchase, empaneled dealers/manufacturers would submit their bill to the GRIMCO along with documentary proofs as required by GRIMCO through mobile application developed by CCRI or through e-mail.
- 2.1.6. A bill would include an invoice in the name of beneficiary, photograph of the beneficiary with toolkit (Not applicable for e-commerce), Photograph or the packaging of the toolkits/item with clearly indicating MRP, delivery confirmation/Shipping and delivery confirmation (For e-commerce only).
- 2.1.7. The timeline for pre-audit is 24 hours only. The timeline shall be calculated from the time of receipt of a bill. Resources to be deployed by the C.A. firm must adhere to this timeline in any case.
- 2.1.8. Resources deployed by the C.A. firm are expected to do pre-audit of all the bills received by GRIMCO.
- 2.1.9. For carrying pre-audit of MKY bills additional resources should be deployed by the firm as and when required.

2.2. SCOPE OF WORK (MANAV KALYAN YOJANA)

- 2.2.1. Pre audit will cover all kinds of payments to be made to the dealers/manufacturers empaneled by GRIMCO through e-kutir web portal.
- 2.2.2. Pre-Auditor must be updated with changes made in all applicable taxes/laws to the corporation and must inform the same to the corporation.
- 2.2.3. G.S.T. numbers are mentioned or not.
- 2.2.4. To verify that the bill received from a dealer / manufacturer is equal to or less than the maximum price decided as per the GR No- IMD/WRT/e-file/9/2023/3219/KH dated

01/07/2024.

- 2.2.5. The pre audit firm shall verify each bill as per scope of work and shall communicate their comments/objections if any to the concerned Manager.
- 2.2.6. If any irregularity fraudulent or otherwise is noticed during pre-audit, same shall be reported to the Manager (MKY) and the Managing Director.
- 2.2.7. The pre-audit shall exercise the checks (apart from regular routine checks) with reference to the provisions in the tender documents / contracts, / prevailing provisions for statutory deductions and dues, taxes, etc and arithmetical accuracy, Gujarat Financial Rules and any other statutes, laws, Acts, GR, orders, circulars, instructions of GOVT. etc.
- 2.2.8. Appointed Pre audit firm must provide list of audit representatives and audit in charge. Specimen signature of concerned audit in charge duly attested by the senior partner of the audit firm must be provided before the commencement of audit. Any change in the audit team should be communicated to Manager (MKY).
- 2.2.9. Attendance register/Bio-Metric Attendance System in prescribed format will be maintained for all the members of audit team.
- 2.2.10. The pre audit firm will be required to give one-month notice to the GRIMCO in case it intends to discontinue the contract at any point of time during the period of contract. GRIMCO on its discretions may cancel the assignment at any time if required to do so.
- 2.2.11. Resources to be deployed by the C.A. firm must visit the office of the GRIMCO on all the working days. The Management of the GRIMCO may at their discretion require resource/resources to visit the office of GRIMCO in case of urgency on holidays too.
- 2.2.12. Any other work as informed by the Managing Director of the Corporation.

3. PRE-QUALIFICATION CRITERIA

3.1. The bidder must fulfil the following eligibility criteria.

- 3.1.1. It should be a proprietor or partnership firm of C.A. having Head office in Gandhinagar or Ahmedabad for last 5 years **as on the date of last date of this bid.**
- 3.1.2. The C.A./C.A. firm should have minimum experience of 10 years of continuous practice.
- 3.1.3. The C.A./C.A. firm should have at least three full time CA, out of which two must be the partner of the firm as on the date before issuance of this tender.
- 3.1.4. The C.A./C.A. firm should have at least 15 persons staff pertaining to audit and assurance work.
- 3.1.5. The C.A./C.A. firm should have minimum receipt of Rs. 30 lacs from profession in each of the last three years ending on 31-03-2025. (Annexure-B)
- 3.1.6. The C.A./C.A. firm should have in hand or handled at least two assignments of Govt. of Gujarat or Govt. of India in last three years as on 31-03-2025.

3.2. Other Eligibility Conditions

- 3.2.1. Those firms which are in continuous assignments of 5 years or more (period of all the assignments considered together) as on 31.03.2025 as pre auditor and/or internal auditor or any other assignment of GRIMCO, will be considered as ineligible from applying for this assignment.
- 3.2.2. Documentary evidence for the annual turnover/gross receipts should be submitted in the form of certified Audited Balance Sheet of relevant periods or a certificate from the Chartered Accountant / Cost Accountant indicating the financial turnover details for the relevant period shall be uploaded with the bid. In case the date of constitution / incorporation of the bidder are less than 3 years old, the average financial turnover in respect of the completed financial years after the date of constitution shall be taken into account for this criteria. Kindly submit supporting documents.
- 3.2.3. If the legal proceedings are under progress or criminal proceedings are instituted by any department/office of Government are under progress or matter regarding disciplinary actions are under progress by the ICAI in respect of any firm or the partners or proprietor or employee thereof, such firm will be considered as ineligible from applying for this assignment.
- 3.2.4. Further, firms or partners or proprietor in respect of whom ICAI has taken penal actions or any department/office of government has initiated legal or criminal proceedings in past are considered ineligible from applying for this assignment.
- 3.2.5. For this assignment only those Chartered Accountant proprietor/ Partnership firms will be considered which satisfy the minimum eligibility criteria mentioned in Annexure-A.

4. SPECIAL TERMS & CONDITIONS

- 4.1. Estimated bid value for this work is Rs. 3,00,000/- p.a. which is inclusive of GST and any other taxes as applicable.**
- 4.2. C.A. firm will be paid fees on monthly basis which shall be inclusive of TA/DA and pocket expenses of the resources deployed. No other claims will be entertained.
- 4.3. The Managing Director reserves the right to issue directions or fix method for conducting certain audit and such directions shall be binding on the C.A. firm.
- 4.4. C.A. firm appointed as a pre-auditors of the corporation shall not sub-assign the works of audit to any other C.A. firm/Agency.
- 4.5. The Managing Director reserves the right to cancel the assignment without assigning any reason in case it may deem fit.
- 4.6. The above conditions are not exhaustive. The Managing Director will have absolute right to revise/abrogate/include any conditions as per GRIMCO's best requirement.
- 4.7. The bidder should enclose the ICAI's certificate or Certificate of Practice (COP) in case of proprietary concern.
- 4.8. The daily working hours are according to GRIMCO's office timings and in case of work exigency they should work beyond office hours.
- 4.9. As and when any of the Associates of the firm proceed on leave or absent for any reason, replacement shall have to be provided with Associates of similar capabilities.
- 4.10. The performance security / Bank Guarantee should remain valid for Contract Period Plus 2 Months.
- 4.11. The performance security / Bank Guarantee will be released without any interest only after successful completion of contractual obligations.
- 4.12. All disputes and difference arising out of the 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.
- 4.13. Pre-Auditor has to bring own desktop/laptop to carried out the Pre Audit work.
- 4.14. Contract shall be for remaining months of F.Y 2025-26 (from the date of issuance of work order on GeM) & for F.Y 2026-27. However, it may be extended for further 12 months on mutual consent subject to satisfactory performance by the C.A. firm.

5. GENERAL TERMS & CONDITIONS

- 5.1. The C.A. 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 C.A. Firm to the GRIMCO on demand.
- 5.2. No medical facilities or reimbursement or any sort of medical bills or TA/DA thereof in respect of resources deployed shall be entertained by the GRIMCO.
- 5.3. 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 C.A. Firm. The employees as well as the C.A. 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 C.A. Firm.
- 5.4. The C.A. Firm shall be required to keep the GRIMCO updated about the change of address, change of the Management of the C.A. firm from time to time.
- 5.5. The GRIMCO shall have the right, within reason, to have any personnel removed who is undesirable with proper reasoning or otherwise and similarly the C.A. Firm reserves the right to remove any personnel with prior intimation to the GRIMCO.
- 5.6. The C.A. Firm shall not be allowed to transfer, assign, pledge or subcontract its rights and liabilities under the contract to any other agency or organization by whatever name called without the prior written consent of the GRIMCO.
- 5.7. The C.A. Firm shall nominate a coordinator who shall be responsible for regular interaction with the GRIMCO so that optimal services of the persons deployed could be availed without any disruption.
- 5.8. For all intents and purposes, the C.A. Firm shall be the “Employer” within the meaning of different Rules & Acts in respect of manpower so deployed. The persons deployed by the C.A. Firm shall not have any bill whatsoever like employer and employee relationship against the GRIMCO Department.
- 5.9. The GRIMCO Department shall not be responsible for any financial loss or any injury to any person deployed by the C.A. Firm during their performing the functions/duties, or for payment towards any compensation.
- 5.10. The persons deployed by the C.A. Firm shall not bill nor shall be entitled to pay, perks and other facilities admissible to regular / confirmed employees during the contract or after expiry of it.
- 5.11. The personnel supplied by the C.A. Firm should not have any Police records/criminal cases against them. The C.A. 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 C.A. 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.
- 5.12. The C.A. Firm will also ensure that the personnel deployed are medically fit and will keep in record a certificate of their medical fitness. The C.A. Firm shall withdraw such employees who are not found suitable by the GRIMCO for any reasons immediately on receipt of such a request.
- 5.13. The personnel deployed by the C.A. Firm shall be the employees of the C.A. Firm for all intents and purposes and that the personnel so deployed shall remain under the control and supervision of the C.A. Firm.

- 5.14. The C.A. Firm and the personnel deployed at the GRIMCO shall not divulge or disclose to any person, any details of GRIMCO's office, operational process, technical know-how, security arrangements and administrative / organizational matters as all are of confidential in nature.
- 5.15. The C.A. Firm's personnel should be polite, cordial, positive and efficient, while handling the assigned work. The C.A. Firm shall be responsible for any act of indiscipline on the part of persons deployed by him.
- 5.16. The C.A. 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 the GRIMCO office. The decision of the Managing Director of GRIMCO upon any matter arising under the clause shall be final and binding on the C.A. Firm.
- 5.17. The C.A. Firm must provide the documentary proof for the qualifications and experience of the manpower deployed by them. The biodata, qualification and experience of the said manpower should be certified by the C.A. Firm.
- 5.18. The transportation, food, medical and other statutory requirements in respect of each personnel of the C.A. Firm shall be the responsibility of the C.A. Firm.
- 5.19. The C.A. Firm shall provide a substitute well in advance if there is any probability of the person leaving the job. The payment in respect of the overlapping period of the substitute shall be the responsibility of the C.A. Firm.
- 5.20. The C.A. 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 C.A. Firm shall strictly observe the instructions issued by the GRIMCO in fulfilment of the Contract from time to time.
- 5.21. The C.A. Firm and/ or the personnel deployed 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 C.A. Firm.
- 5.22. That the C.A. 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 C.A. Firm, then the C.A. Firm shall be liable to reimburse to the GRIMCO for the same. This is subject to the limitation of each Contract.
- 5.23. **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 bidder to deploy such resources and a supervisor who are from Gujarati background and/or are well versed with Gujarati language. They should be able to read, write and speak Gujarati, Hindi, and English languages.**
- 5.24. A practicing-charted accountant of the CA firm must certify the query, remarks, suggestions and findings of their resources and must give in writing to the GRIMCO.
- 5.25. Bidder shall be following all the rules and regulations as defined in the Chartered Accountants Act 1949.

6. PAYMENT TERMS & CONDITIONS

- 6.1. No advance payment shall be made by GRIMCO.
- 6.2. C.A. firm shall be paid an amount as quoted in the financial bid in monthly instalments subject to deduction of amount due to non-performance or non-adherence to timelines given by GRIMCO.
- 6.3. 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.
- 6.4. GRIMCO shall not pay any additional amount beyond the financial bid quoted by the C.A. firm.
- 6.5. Payment shall be subject to TDS and GST TDS if applicable.

7. PENALTIES & DEDUCTIONS

If any resource deployed by the C.A. firm do not adhere to the timeline specified by the GRIMCO to verify the bills received from dealers/manufacturers on e-kutir web portal and other bills submitted through physical files.

Instances	Penalty / Deductions
Delay in verification of bills beyond 24 hours	Rs. 500 per bill per day for number of delayed days
Non deployment of required resources with specified qualification and experience in any case	Rs. 2000 per day per resource for number of delayed days
Noncompliance or non-adherence with the Scope of Work or any terms and conditions mentioned in the Tender or contract.	One notice would be given by GRIMCO in writing and non-adherence of which shall lead to cancellation of a contract.

8. ANNEXURES

8.1. ANNEXURE A: ELIGIBILITY CRITERIA

Sr. No	Minimum eligibility criteria	Proof to be enclosed
1	Bidder should be a proprietor or partnership firm of C.A. having Head office in Gandhinagar or Ahmedabad for last five years as on the date of last date of this bid.	Certificate of latest date certificate (bearing that date before date of issuance of advertisement of this tender) issued by the Institute of C.A. of India.
2	The C.A./C.A. firm should have minimum experience of 10 years of continuous practice.	-do-
3	The C.A./C.A. firm should have at least three full time CA, out of which two must be the partner of the firm as on the date of last date of this bid.	-do-
4	The C.A./C.A. firm should have at least 15 persons staff pertaining to audit and assurance work.	The list of staff along with qualification to be provided.
5	The C.A./C.A. firm should have minimum receipt of Rs. 30 lacs from profession in each of the last three years ending on 31-03-2025.	Copy of audited accounts along with Audit Report & Tax Audit Report and copy of I.T. Return should be submitted.
6	The C.A./C.A. firm should have in hand or handle at least two assignment of Govt. of Gujarat or Govt. of India in last three years as on 31-03-2025.	Appointment letters and Experience certificate (letter) along with name of agency, nature of work, Location, period of appointment to be submitted and certificate or any other relevant document from the concerned department / authority indicating the turnover for each assignment.

8.2. ANNEXURE – B: FORMAT FOR C.A. CERTIFICATE

(On the Practicing Chartered Accountant's Letter Head)

TO WHOM SO EVER IT MAY CONCERN

CHARTERED ACCOUNTANT CERTIFICATE

On the basis of verification of books of accountants and other documents produced before us and maintained by the Company, we certify that M/s..... is engaged in project management unit. This is to certify that they have turnover from Project Management Consultancy or any other business in the last three years ending on 31st March 2025. (i.e. for financial year 2022-23, 2023-24 and 2024-25) as follows:

Sr. No	Financial Year	Total Turnover (Rs. In Lacs)	Turnover from Consultancy (Rs. In Lacs)	Net worth (Rs. In Lacs)
1	2022-23			
2	2023-24			
3	2024-25			
Total amount				
Avg. of above				

Their net worth as on 31st March 2025 is Rs._____.

CA Stamp & Seal

8.3. ANNEXURE – C: PROFILE OF CONSULTANTS

1. Name of C.A./C.A. firm:
2. Registered Address:
3. Address of the Branch Office:
4. ICAI firm registration No.:
5. Details of C.A./C.A. as proprietor or partners on full time paid employees:

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

6. Details of other staff:

Sr.	Name	Qualification	Designation	Age	Date of Joining

7. Details of Specialized staff

Sr.	Name	Qualification	Designation	Age	Date of Joining

8. Experience of audit of Govt. undertaking (GOG or GOI undertaking) No. of assignments handled in last three years till 31-03-2025 or assignment presently on hand & No of year.

Sr.	Name of Agency	Nature of Work	Location	Period of Appointment

(Please attach appointment letter in each case)

Note:

- Only Statutory Audit, Internal Audit, Pre-Audit will be considered for above.
- Govt Undertaking includes all Govt. Dept, PSEs, Boards, Nigams, Society, Corporation, Local Bodies etc. Govt undertaking doesn't include Public Sector Bank.

9. PAN No. (Copy of PAN Card to be attached)

Sr. No.	Minimum Eligibility Criteria	Total Marks	Details	Marks
1	The C.A./ C.A. firm should have minimum experience of 10 years of continuous experience	20	10-15 Years	10
			More than 15 years to 20 Years	15
			More than 20 Years	20
2	The C.A./ C.A. firm should have at least 3 full time paid C.A. out of which 2 must be the partner of the firm as on the date before issuance of this tender	20	3 CA with 2 Partner	10
			5 CA with 3 Partner	15
			Above 5 CA with minimum 3 Partner or more	20
3	The C.A./C.A. firm should have at least 15 persons staff required pertaining to Audit and Assurance work	20	15 to 30	10
			31 to 50	15
			51 and above	20
4	The C.A./ C. A. Firm should have a minimum gross receipts from profession of Rs. 30 lakhs in each of the last 3 years ending on 31 st March, 2025.	20	30 lakhs to 50 lakhs	10
			More than 50 lakhs to 75 lakhs	15
			Above 75 lakhs	20
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 years completed on 31.03.25.	20	2 Assignment	10
			3 to 5 Assignment	15
			6 & above Assignment	20

1. Proposals of only those firms satisfying all the above-mentioned minimum eligibility criteria and scoring minimum 50 points as per the point system 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. Selection of the C.A. firm will be done on the basis of L1 criteria.
2. Each CA firm has to invariably attach the proof in support of various eligibility criteria. Proposals without necessary documents will be rejected in normal course. However, management may call for required details/information if it deems appropriate to do so in the interest of the Company /this assignment.