

**बिड दस्तावेज़ / Bid Document**

बिड विवरण/Bid Details	
बिड बंद होने की तारीख/समय /Bid End Date/Time	18-05-2026 13:00:00
बिड खुलने की तारीख/समय /Bid Opening Date/Time	18-05-2026 13:30:00
बिड पेशकश वैधता (बंद होने की तारीख से)/Bid Offer Validity (From End Date)	180 (Days)
मंत्रालय/राज्य का नाम/Ministry/State Name	Gujarat
विभाग का नाम/Department Name	Roads And Buildings Department Gujarat
संगठन का नाम/Organisation Name	Gujarat State Road Development Corporation Limited (gsrdc)
कार्यालय का नाम/Office Name	382010
वस्तु श्रेणी /Item Category	Financial Audit Services - Review of Financial Statements, Audit report; CA Firm, CAG Empaneled Audit or CA Firm
अनुबंध अवधि /Contract Period	1 Year(s)
उन्हीं/समान सेवा के लिए अपेक्षित विगत अनुभव के वर्ष/Years of Past Experience Required for same/similar service	3 Year (s)
इसी तरह की सेवाओं का पिछला आवश्यक अनुभव है/Past Experience of Similar Services required	Yes
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। / <b>Minimum number of bids required to disable automatic bid extension</b>	2
दिनों की संख्या, जिनके लिए बिड लगाने की समय-सीमा बढ़ाई जाएगी। / <b>Number of days for which Bid would be auto-extended</b>	3
ऑटो एक्सटेंशन अधिकतम कितनी बार किया जाना है। / <b>Number of Auto Extension count</b>	1
बिड से रिवर्स नीलामी सक्रिय किया/Bid to RA enabled	No
बिड का प्रकार/Type of Bid	Two Packet Bid
तकनीकी मूल्यांकन के दौरान तकनीकी स्पष्टीकरण हेतु अनुमत समय /Time allowed for Technical Clarifications during technical evaluation	2 Days
अनुमानित निविदा मूल्य (सभी करों सहित) भारतीय रुपये में / <b>Estimated Bid Value in INR (Inclusive of all taxes)</b>	150000
<b>Payment Timelines</b>	Payments shall be made to the Seller within <b>30</b> days of issue of service delivery acceptance certificate (SDAC) and on-line submission of bills (This is in supersession of 10 days time as provided in clause 12 of GeM GTC)
मूल्यांकन पद्धति/Evaluation Method	Total value wise evaluation
मूल्य दर्शाने वाला वित्तीय दस्तावेज ब्रेकअप आवश्यक है / <b>Financial Document Indicating Price Breakup Required</b>	Yes
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

आवश्यकता/Required	No
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बोली विभाजन लागू नहीं किया गया/ Bid splitting not applied.

#### एमआईआई अनुपालन/MII Compliance

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

एमएसई खरीद वरीयता/MSE Purchase Preference	No
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1. Years of Past Experience required: The bidder must have experience for number of years as indicated above in bid document (ending month of March prior to the bid opening) of providing similar type of services to any Central / State Govt Organization / PSU. Copies of relevant contracts / orders to be uploaded along with bid in support of having provided services during each of the Financial year.

2. Estimated Bid Value indicated above is being declared solely for the purpose of guidance on EMD amount and for determining the Eligibility Criteria related to Turn Over, Past Performance and Project / Past Experience etc. This has no relevance or bearing on the price to be quoted by the bidders and is also not going to have any impact on bid participation. Also this is not going to be used as a criteria in determining reasonableness of quoted prices which would be determined by the buyer based on its own assessment of reasonableness and based on competitive prices received in Bid / RA process.

3. Past Experience of Similar Services: The bidder must have successfully executed/completed similar Services over the last three years i.e. the current financial year and the last three financial years(ending month of March prior to the bid opening): -

1. Three similar completed services costing not less than the amount equal to 40% (forty percent) of the estimated cost; or
2. Two similar completed services costing not less than the amount equal to 50% (fifty percent) of the estimated cost; or
3. One similar completed service costing not less than the amount equal to 80% (eighty percent) of the estimated cost.

**अतिरिक्त योग्यता /आवश्यक डेटा/Additional Qualification/Data Required**

- Number of Years of firm/company's existence as per ICAI certificate:**As per ATC
- 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 ATC
- 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 ATC
- Number of partners/ qualified professionals in full time employment with DISA/CISA qualification:**As per ATC
- Number of XX fulltime CA's required and YY professional audit staff:**As per ATC
- Price Breakup Format for the bidders to upload for providing break-up of overall project cost:**[1778218959.pdf](http://1778218959.pdf)

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

**तकनीकी विशिष्टियाँ /Technical Specifications**

विवरण/ Specification	मूल्य/ Values
<b>कोर / Core</b>	
Scope of Work	Review of Financial Statements , Audit report

विवरण/ Specification	मूल्य/ Values
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	Bank Transactions , Treasury operations , Review system & processes , Risk Management , Compliance with contracts , Governance of company , Compliance with law & regulations , Investigating fraud , Deterring , Internal control of financial , Reliability of financial reporting , Audit of financial statements , Internal Control over Financial Reporting
Type of Industries /Functions	Cash and Bank Balance , Receivables , Payables , Fixed assets, depreciation and amortisation , Owners Capital , Operational & Administrative , Human Resource & Payroll , Purchase & Procurement , Sales, Services and Revenue
Frequency of Progress Report	Quarterly
MIS Reporting for Financial Audit support	Yes
Frequency of MIS reporting	Quarterly
State	NA
District	NA
<b>एडऑन /Addon(s)</b>	
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 दस्तावेज़ /Additional Specification Documents**

**प्रेषिती/रिपोर्टिंग अधिकारी /Consignees/Reporting Officer and Quantity**

क्र.सं./S.No.	परेषिती/रिपोर्टिंग अधिकारी /Consignee Reporting/Officer	पता/Address	Quantity	अतिरिक्त आवश्यकता /Additional Requirement
1	Manish Rameshchandra Shukla	382010,Ground Floor, Nirman Bhavan, Sector 10A	Project / Lumpsum Based	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. Buyer Added Bid Specific Scope Of Work(SOW)

Text Clause(s)

Earnest Money Deposit is Rs. 15,000/- in the form of Demand Draft issued by a Nationalized Bank. EMD should be accompanied with technical proposal. Otherwise, the proposal will be outrightly rejected.

Bidder has to paid Tender fees amount of Rs. 1770/- (including GST) in favour of Gujarat State Road Development Corporation Limited.

Income from audit & attestation service of the firm should be more than Rs. 50 Lac for the F.Y - 2024-2025.

For all other condition please follow ATC documents

### 3. Buyer Added Bid Specific ATC

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

## अस्वीकरण/**Disclaimer**

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

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

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

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

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

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

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

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

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

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

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

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

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

**---धन्यवाद/Thank You---**

Tender Notice No.

## **Tender Document**

**For Appointment of Chartered Accountant Firms as  
Internal Auditor of GSRDC for F.Y. 2026-27**



**Issued to:**

**Authorized By : \_\_\_\_\_**

**Managing Director**

**Gujarat State Road Development Corporation Ltd.**

**Gr. Floor, Nirman Bhavan, Sec.10-A, Gandhinagar – 382010.**

**Gujarat**

**Tender Document for Appointment of Chartered Accountant Firms as  
Internal Audit of GSRDCL for F.Y. 2026-27**

**Tender No. dated**

**Schedule of Tender Events**

<b>Sr No</b>	<b>Event</b>	<b>Date and Time</b>
1	Date and Time of Opening of Financial Bid	To be informed too Technically Qualified bidders' wells in advance.
2	Contact person for queries	CA. Sheetal Shah (General Manager finance) E mail: gmf@gsrdc.com
3	Address for communication	Ground floor, Nirman Bhavan, Sector-10A, Gandhinagar-382017, Gujarat.
4	Bid validity	180 days

## **Disclaimer**

The Tender Documents for Appointment of Internal Auditor from (One year from Date of appointment) for Gujarat State Road Development Corporation Limited contain brief information About the Project and the Works to be executed and various steps involved in the tendering process. The information contained in the Tender Documents or subsequently provided to Tendered whether verbally or in documentary or any other form by or on behalf of Gujarat State Road Development Corporation Limited (hereinafter referred as “GSRDCL” or “the Company”) or any of its employees or advisors, is provided to Tenderer(s) on the terms and conditions set out in the Tender Documents and such other terms and conditions subject to which such information is provided.

The Tender Documents are not an agreement. It is neither an offer nor invitation by GSRDCL to the prospective Tenderers or any other person. The purpose of the Tender Documents is to provide interested parties with information that may be useful to them in making their bids pursuant to the Tender Documents. The Tender Document include statements, which reflect various assumptions and assessments, arrived at by GSRDCL in relation to the Project or the work to be executed pursuant to this tendering process. Such assumptions, assessments and statements do not purport to contain all the information that each Tendered may require. The assumptions, assessments, statements and information contained in the Tender Documents may not be complete, accurate, adequate or correct. Each Tendered should, therefore, conduct its own investigations and analysis and should check the accuracy, adequacy, correctness, and reliability and completeness of the assumptions, assessments, statements and information contained in the Tender Documents and obtain independent advice from appropriate sources.

Information provided in the Tender Documents to the Tendered(s) is on a wide range of matters, some of which may depend upon interpretation of law. The information given is not intended to be an exhaustive account to statutory requirements and should not be regarded as a complete or authoritative statement of law. GSRDCL accepts no responsibility for the accuracy or otherwise for any interpretation or opinion on law expressed herein. GSRDCL, its employees and advisors make no representation or warranty and shall have no liability to any person, including any Tenderers under any law, statute, rules or regulations, principle of restitution or unjust enrichment or otherwise for any loss, damages, cost or expense which may arise from or be incurred or suffered on account of anything contained in the Tender Documents or otherwise, including the accuracy, adequacy, correctness, completeness or reliability of the Tender Documents and any assessment, assumption, statement or information contained therein or deemed to form part of the Tender Documents or arising in any way for participation in this tendering stage.

GSRDCL also accepts no liability of any nature whether resulting from negligent or otherwise howsoever caused arising from reliance of any Tenderers upon the statements/information contained in the Tender Documents. GSRDCL may in its absolute discretion, but without being under any obligation to do so, update, amend or supplement the information, assessment or

assumptions obtained in the Tender Documents. GSRDCL also reserves the right to change any or all conditions/ information set in the Tender Documents at any time by way of revision, deletion, updating or annulment through issuance of appropriate addendum as GSRDCL may deem fit without assigning any reason thereof.

The issue of the Tender Documents does not imply that GSRDCL is bound to select Tenderers or to appoint the selected Tenderers for constructing the work envisaged under the Tender Documents and GSRDCL reserves the right to reject all or any of the Tenderers or Tenders without assigning any reason whatsoever. The Tenderers shall bear all its costs associated with or relating to the preparation and submission of its tender including but not limited to preparation, copying, postage, delivery fees, expenses associated with any demonstrations or presentations which may be required by GSRDCL or any other costs incurred in connection with or relating to its Tender. All such costs and expenses will remain with the Tenderers and GSRDCL shall not be liable in any manner whatsoever for the same or for any other costs or other expenses incurred by a Tenderers in preparation for submission of the Tender, regardless of the conduct or outcome of the tendering process.

Any alterations in Eligibility Criteria cum Qualification Requirement, and terms of the Tender Document, or any amendment to the Tender Document, etc. shall be uploaded on GSRDCL's official website, without any obligation or press notification or other proclamation. Therefore, all interested are advised to visit the website regularly.

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## **Brief Description of Tender document**

Gujarat State Road Development Corporation Limited invites tender for Appointment of Internal Auditor One year from Date of appointment. The tender document shall be received through tender GeM ” and will be evaluated based on details furnished on Gem Portal. As such before submitting the proposal, the CA Firm shall mandatorily register and enlist themselves, on Gem Portal and upload all relevant information to enable correct evaluation of RFP. The consultant having already registered with Gem Portal need not to be registered again.

The proposal should be submitted by CA firms in two parts. The two parts of the proposal are Part 1: Technical Proposal and Part 2: Financial Proposal. The Financial Proposal is to be submitted only in Electronic Form (to be uploaded on e-portal). The Technical Proposal in original should be submitted in hard copy. A copy of the Technical Proposal should also be uploaded on the e portal. In case of any discrepancies the uploaded copy of document shall only be considered as final.

All the bid documents, D.D towards tender fee, EMD should be submitted duly scanned with bid document online at above website without which bid will not be opened.

Bid submitted through any other mode shall not entertained. However original EMD, original demand draft towards cost of bid document shall be submitted physically by the bidder on **before 25-05-2026 at 17:30 hours.**

## **1. Terms of Reference for Appointment of Internal Auditor**

### **1.1 Background**

Gujarat State Road Development Corporation Limited (GSRDCL) was established in May 1999 to develop Road on PPP basis under Company Act, 1956. It is 100% owned Government of Gujarat Undertaking having its Registered Office at Gandhinagar. This Company was established to promote surface infrastructure by taking up Road Works, Bridges etc., and to improve road network by taking up construction widening and strengthening of roads, construction of bridges, maintenance of roads etc. major activity which includes to develop Roads through Public private sector participation (PPP) on BOT/DBFOMT/HAM/EPC basis and to conduct feasibility studies for development of Highway Project and collecting toll through toll collection agency in the state of Gujarat.

### **1.2 The Major Function of GSRDCL is**

- To promote and operate - road projects.
- To plan, investigate, design, construct and manage identified road projects and their area development.
- To invite tenders, bids, offers and enter into contracts for the purposes of all the activities of the corporation.
- To undertake schemes or works, either jointly with other corporate bodies or institutions, or with Government or local authorities, or on agency basis in furtherance

of the purposes for which the Corporation is established and all matters connected therewith.

- To undertake any other project and other activities entrusted by the State Government in furtherance of the objectives for which the Corporation is established.

## **2. Purpose**

The Internal Audit service is responsible for providing an independent audit of the entire project and operational activities, financial or otherwise. It should provide service to the whole organization, including all the levels of management. It is not an extension, nor a substitute for, good management, although it can have a role in advising management.

Based on above, GSRDCL invites tenders from Chartered Accountant Firms to conduct Internal audit and make risk-based assessment, identifying the potential risk areas and agree on an annual concurrent internal audit plan for the period from 01-07-2026 to 31-03-2027.

## **3. General Details of Work**

<b>Sr. No</b>	<b>Name of work</b>	<b>Estimated Cost.</b>	<b>Tender Fees (Including 18% GST)</b>	<b>Earnest Money Deposit (EMD)</b>	<b>Time Limit</b>
1	Appointment of Chartered Accountants firm for Internal audit for the F.Y. – 2026-27	150000/-	1,770/-	15,000	12Month

## **4. Earnest Money Deposit:**

Earnest Money Deposit is Rs. 15,000/- in the form of Demand Draft issued by a Nationalized Bank. EMD should be accompanied with technical proposal. Otherwise, the proposal will be out rightly rejected.

## **5. Security Deposit**

On selection of successful bidder, Bidder has to submit Security deposit 10% of Bid cost or estimated cost whichever is higher in the form of Demand Draft issued by a Nationalized Bank / Fixed Deposit Receipt which is issued by a Nationalized Bank and will be returned after completion of C & AG Commercial Audit.

## 6. Deployment of Audit Team

The selected audit firm shall deploy minimum 2 resources. One must be a qualified Chartered Accountant having at least 3 Years relevant experience in the infrastructure work. The audit firm shall deploy such more qualified and experienced Personnel as and when required for internal audit. The firm shall furnish the list of resources to be deployed for GSRDCL audit with details before commencement of audit. The list shall be reviewed and approved by GSRDCL with or without modification. Except as GSRDCL may otherwise agree, no changes will be made in the approved list of personnel. If for any reason beyond their control of the Audit Firm, it becomes necessary to replace any of the Personnel, the Audit Firm shall forth with provide replacement, a person equivalent or superior qualification with the prior approval of GSRDCL.

## 7. Eligibility criteria

### 7.1 Minimum Eligibility criteria

Sr.	Minimum eligibility criteria	Proof to be enclosed
1.	Income from audit & attestation service of the firm should be more than Rs. 50 Lac for the F.Y – 2024-2025.	Firm should submit Audit & Attestation Fees certificate duly certified by another Chartered Accountant.
2.	The firm should have been registered for a period of at least 15 Years.	Certificate of constitution as on 01/01/2026 issued by the Institute of Chartered Accountants of India.
3.	There must be at least 5 CAs partner in the firm. Out of which minimum 3 CAs must be FCA partners of the firm.	Certificate of constitution as on 01/01/2026 issued by the Institute of Chartered Accountants of India.
4.	Firm should have minimum 1 CA Employees associates with the Firm for period of Minimum period of two year.	Certificate of constitution as on 01/01/2026 issued by the Institute of Chartered Accountants of India.
5.	The firm must have under taken audit assignment( Internal / statutory ) of at least one Listed Company in last 3 Years (i.e. FY 2022-2023, FY 2023-2024, FY 2024-25) or Firm has conducted at least one audit assignment in last 3 years of category I or II Public Sector undertaking /Urban Development Authorities/	Appointment letter.

	other Authorities as well as various Government offices, Entities/Trust/Mission etc. i.e. (Statutory audit, Internal audit, Pre audit, Concurrent audit) as mentioned in Finance Department GR dated 16 <sup>th</sup> September 2019.	
6	<p>Firm must have undertaken at least three audit assignment (internal &amp; statutory) of Infrastructure Public Sector undertaking/Listed company/NHAI in last three year (i.e. FY 2022-2023, FY 2023-2024, FY 2024-25, <b>except the companies as required in sr. no .5)</b></p> <p><b>Infrastructure Sector:</b> Infrastructure is facilities that serve as the basis for the economic growth of a country. It includes the services and facilities required for economic development, industrialization, improved lifestyles, and flourishing businesses. Main component of infrastructure is electricity, roads, irrigation, railroads, telecommunications, water supply and sanitation, ports, airports, warehousing facilities, and oil and gas pipelines.</p> <p>Audit assignment (Internal &amp; statutory) of Electricity, roads, telecommunications, railroads, irrigation, water supply and sanitation, ports, airports, warehousing facilities, and oil and gas pipelines public Sector undertaking/Listed company will be consider.</p>	Appointment letter.
7.	Firm's registered office should be located in Gujarat and if registered office is not located in Gujarat, then at least two full time branches should be functional in state of Gujarat for a minimum period of 3 years. (i.e. FY 2022-2023, FY 2023-2024, FY 2024-25).	As a proof last 3 years firm constitution certificate issued by ICAI.
8	CA Firm must be empanelled with C&AG for the FY2025-26.	C & A G Empanelment Letter to be attached.
9	The firm should not be blacklisted / temporarily forbidden from applying for tenders for any type of audit by Public Sector Undertaking / Government of Gujarat / any other state	Firm Should give declaration as per Annexure II

	Government/Central Government of any local Authority.	
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**7.2: - Bidder must meet the above Eligibility Criteria to become technically qualified. Formula for Selection Procedure (QCBS):**

The score of Technical Proposal would be given 70% weightage and that of the Financial Proposal would be given 30% weightage.

CA firm having technical score of minimum 60 marks will be considered technically qualified and its financial bid will be open.

Full Marks (30%) will be given to the lowest cost offer (LCO).

The Marks of the next parties will be calculated in proportion to the lowest cost offer (LCO).

The financial score of the proposals shall be computed as follows:  $FS = 100 \times \frac{\text{lowest cost offer (LCO)}}{F}$  (F-amount of financial proposal of bidder).

While awarding the Contract formula of calculating marks for both technical & financial proposals will be considered as taken together and the firm of CA getting the highest points will be first invited for allocation of the Contract.

**7.3. Table Showing Technical Marks allocation:**

Sr. No.	Particulars	Minimum Criteria	Marking System	Marks
1	Years of Existence of the CA firm as on 01.01.2026	Minimum 15 years	15years=10marks	20
			More than 15 and less than/equal to 20years=15marks	
			More than20=20marks	
2	No. of Chartered Accountants should be at least 5, out of which 3 should be Partners are being Fellow Chartered Accountant as on 01.01.2026	Minimum 5 CA partners in Firm	5 Chartered Accountants=5marks	15
			More than 5 less than/ equal to 10=10marks	
			More than10=15marks	

3	Income from audit & attestation service of the firm should be more than Rs. 50 Lakhs for the F.Y – 2024-2025.	Minimum 50Lakhs	Minimum Rs.50 Lakhs & up to Rs.100Lakhs=10marks More than Rs.100 Lakhs=15marks	15
4	No. of Chartered Accountants as Paid assistants as on 01.01.2026	Minimum 1 Chartered Accountants as Paid assistants	1 Chartered Accountants as paid assistant =03 marks More than 1 to 5 = 05 marks More than 5=10 marks	10
5	No. of Other Staff as paid assistants including articles as on 01.01.2026 but excluding paid assistant considered in Sr.No.4 above.	Minimum 10 Other Staff as paid assistants including articles	Other Staff as paid assistants for 10 up to 20 =5marks More than 20 =10 marks marks	10
6	Experience of Work with (No of Assignment handle during the last three year will be consider) Government Organization/Undertaking in last 3 Years (i.e. FY 2022-2023, FY 2023-2024, FY 2024-25)	Minimum one audit assignments	Minimum 1 to 3 audit assignments=5 marks More than 3 up to 5= 10 marks More than 5 =15 marks	15
7	No of audit assignment of Infrastructure Public Sector undertaking/Listed company of infrastructure sector/NHAI in last three year. (i.e. FY 2022-2023, FY 2023-2024, FY 2024-25).	Minimum 3 audit assignment	Minimum 3 up to 5 audit assignments =5 marks more than 5 up to 10 =10 marks More than 10=15 marks	15
<b>Total Marks</b>				<b>100</b>

## **8. Scope of Work: -**

The Internal Audit Service will consider the adequacy of controls, necessary to secure propriety, economy, efficiency and effectiveness in all areas. It will seek to confirm that management have taken the necessary steps to achieve these objectives and manage the associated risks.

The scope of Internal Audit Work should cover the projects, operational and financial control and should not be restricted to the audit of system and controls necessary to form an opinion on the financial statement.

The audit will be carried out in accordance with the relevant standards of auditing published on time to time by the Institute of Chartered Accountant so India (ICAI), other guidelines, Guidance notes relating to Internal Financial Controls, relevant pronouncements of the ICAI, State Government Directives, ROC requirements etc. and will include such tests and controls as the auditor considers necessary under the circumstances.

<b>Sr. No.</b>	<b>Scope of Work</b>
<b>1</b>	<b><u>Internal Control</u></b> <ul style="list-style-type: none"><li>• To review internal control procedures over various areas of operations/activities of the Company.</li><li>• To identify area to improvement in the existing processes.</li><li>• To verify that the system of internal check is effective in design and operation in order to ensure the prevention and early detection of defalcations, frauds, misappropriation and misapplications.</li><li>• Identify areas of significant inefficiencies in existing system and suggest necessary remedial measures.</li><li>• To detect loopholes, which might have entered in system due to passage of time and complacency on the part of persons particularly engaged in financial concurrences, release of payments, updating accounting records, authorization as per Financial Accounting Systematic.</li></ul>

<b>2</b>	<p><b><u>Regulatory Compliance</u></b></p> <ul style="list-style-type: none"> <li>• To ensure that compliances of applicable laws viz. Goods &amp; Service Tax, Income Tax, Labor Laws, PF Laws etc. as applicable to the Company.</li> <li>• To verify statutory deduction i.e. Income Tax, TDS, TCS, GST, Professional Tax, Provident Fund, Labor Laws etc. are made according to rules. They should also verify that the same is deposited in the prescribed time with the concerned authorities.</li> <li>• Verification of Statutory Returns like Income-Tax, E-TDS, E TCS and GST etc. are filed in time and verify the facts and figures given in the tax returns with book of accounts.</li> <li>• Verification of quarterly Advance Income Tax/Self-Assessment Tax.</li> <li>• Verifications of employee self-assessment tax form</li> </ul>
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<b>3</b>	<p><b>Key Audit areas:</b></p> <p><b>3.1 Accounting</b></p> <ul style="list-style-type: none"> <li>• Verification and review the accounts maintained in adherence to Indian Accounting Standard and accounting policy of the Company.</li> <li>• Revenue Recognition in accordance with Accounting Standard and accounting policy of the Company.</li> <li>• Verification of Cash Book (Control over Cash Transactions), Bank Book and Bank Reconciliation Statements (100% Verification). Physical verification of cash at regular intervals.</li> </ul> <p><b>3.2 Contract Review</b></p> <ul style="list-style-type: none"> <li>• Verification of Running Bills, Milestones, Stage payment, annuity payment, consultant payment and Final Bills payment to project contractors / concessionaire and consultants as per agreement including deduction, Liquidated Damages etc.</li> <li>• Review of projects in terms of Actual progress and projections with financial progress Verification of Documents related to Security Deposit, Bank Guarantees, insurances etc.</li> </ul> <p><b>3.3 Payment and Revenue Verification</b></p> <ul style="list-style-type: none"> <li>• To verify the process and transactions of Revenue from operation, Other Revenue, Purchase/Procurement, Human Resource and Payroll Processing</li> </ul>
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Operational, Administrative Expense, Government Grants, and its utilization Payable and Receivables. Verification of 100% direct and indirect expenses and income with supporting documents and approvals.

### **3.4 Financial Management**

- Verification of all Income including Income from operations, Interest Income, and all other in direct income of the Company.
- Investment Audit–review effective fund utilization and deployment of fund.

### **3.5 Property Plant and Equipment**

- To ensure that capitalization of assets accurately;
- To carry out Physical verification of assets and provide certificate/report of the same.

### **3.6 Register**

- Verification of Fixed Deposit & Liquid Deposit Register
- Verification of cheque book register.
- Internal Auditor would check Bank Guarantee and Fixed Deposit Register to ensure that the Bank guarantees and Fixed Deposits are renewed or return back as per provision of Agreement.
- Verification of Recovery from contractor/concessionaire if any.

### **3.7 vouching and ledger scrutiny & others**

- 100% vouching of all the vouchers.
- Verification of all ledgers in Books of account maintained by GSRDCL.
- Verification of statutory compliance of the contracts.
- To duly verify whether necessary provisions are created.
- Verification of all Journal entries.
- Firm is required to co-ordinate with Statutory Auditor, tax auditor and C&AG and assist in providing requisite documents and explanations and reply to query of statutory audit and C & A G audit.

### **3.8 Others**

- To monitor the achievement of organization objectives;
- To Identify, assess and suggest to manage risks to those objectives;
- To advise on, formulate and evaluate policy within the responsibilities of Board of Directors;
- To ensure compliance with manuals, policies, delegation of powers, laws and regulations including all statutory requirements;

	<ul style="list-style-type: none"> <li>• Identify areas of significant inefficiencies in existing system and suggest necessary remedial measures;</li> <li>• To check all statutory records, register, including minutes books and to verify the accounting effects and all decision taken at board meeting are incorporate in the Books of accounts.</li> </ul>
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### **9. Payment Terms**

- Payment of fees for internal audit will be paid quarterly after submission of Internal Report. No other claim shall be entertained.
- Last quarter audit fees will be paid after completion of Statutory and C & A G audit.
- All fees shall be inclusive of all taxes excluding GST etc. No other claims shall be entertained. TA/DA and other incidentals are not eligible.

### **10. Confidentiality**

- The Internal audit firm or their partners and the personnel or either of them shall not, disclose or pass on to any others, the proprietary or confidential information relating to the projects, the services, this contract, or the Company's business or operations without prior written consent of the Management.
- All reports and other documents submitted by C.A. firm shall become and remain the property of the Company and the Internal shall, not later than upon termination or expiration of this contract deliver all such documents and reports to the Company. The Internal-auditor may retain a copy of such report and documents but shall not use these reports and documents for purpose unrelated to this contract without prior written approval of the Company.
- The Internal audit firm has to undertake that all knowledge and information not within the public domain which may be acquired during the execution of the assignment shall be, for all time and for all purpose, regarded as strictly confidential and held in confidence, and shall not be directly disclosed to any person whatsoever, except with the prior written permission from the Appointing Authority.

### **11. Penalties**

- If any firm or the partner thereof is found guilty of gross negligence, lack of duty of care, misrepresentation and misstatement of facts, hiding the facts, falsification, undue delay in performance of duties, using or giving the details gathered during the audit assignment to other parties without permission of the Company, non-observation of instructions given by the Company, unauthorized retention of records of the Company, violating the terms and conditions of this assignment, un authorized changes in the records of the Company, indulging in mala fide practices or any other cognizable

offence or breach, firm will be punishable with any or all of the following consequences.

- Delay in submission of Internal audit report there will be levy penalty of Rs.3000 per day subject to maximum 10% of billing value however if delay is attributable to GSRDC than penalty will not be levy.
- Removal from the assignment of Internal audit with immediate effect/ from the date specified.
- If there is continuous delay in pre audit of bill than it will be considered as gross negligence and necessary action will be taken as deem fit by GSRDCL including termination of contract.
- Deduction of percentage of fees as may be determined by the management or recoverable from any due payments / Security deposit.
- Ban from accepting the future assignment of the Company for the period specified.
- Any other action deemed appropriate by the management.

## **12. General Terms and Condition**

- Audit firm shall not subcontract the work.
- Audit Team will work in strict confidence and secrecy.
- The appointment of Audit firm will be for 1 year with a provision to renew the same for another period of 1 year with 5% increment yearly compounding if mutually agreed subject to satisfactory performance and decision of GSRDCL but total period of appointment will in no case exceed more than 3 years.
- Though this appointment is for one year, further continuous for second year shall depend purely on the yardstick of yearly performance of the Firm GSRDCL reserve the Right to cancel the assignment without giving any reason in case it may deem fit.
- In case of Termination of Contract due to dissatisfaction of Services, the assignment will be given to the firm having technically qualified H2 CA firm.
- All the deliverable should be submitted in time without fail. If any delay occurs, payment will be reduced accordingly.
- The firm shall be liable for the consequences errors and omission on its part. However, the indemnification to be paid by the firm shall depend on seriousness of error/omission and shall be determined in relation to the firms' fee and shall never be in excess of fee.
- If the services are not found satisfactory then the Firm shall be terminated by giving notice and payment for the same shall be made as per the work done at that level. Firms selected by GSRDCL shall maintain ethics of faith and the information provided by GSRDCL shall be kept 'Strictly Confidential'.
- The company can determine the manner and intervals in which the Internal Audit shall be conducted and reported to the Board to comply with the Companies Act 2013. In case of any dispute, the decision of MD, GSRDCL shall be final and binding.
- Assignments shall be carried out with due diligence maintaining quality of work done and in least possible time.

- GSRDCL reserves the right to cancel selected firms, if it considers necessary.
- The Audit work being conducted by the firm will be subject to supervision by finance and accounts department of GSRDCL as and when required to ensure that the work is progressing as per agreed plan.
- In case of non-fulfillment of any instructions issued, GSRDCL will be entitled to cancel the audit work without any obligations.
- The successful firm shall not have been entitled to claim any additional amount for any reason whatsoever for the above audit work.
- The GSRDCL reserves the right to reject any oral offers received without assigning any reasons.
- These are only proposed draft terms and conditions and can be modified at any time by the GSRDCL at its sole discretion.
- **Those firms which are associated in any audit/account/financial services with GSRDC for preceding 2 years as on 31-01-2026, will be considered as ineligible for same segment from applying for this assignment.**

### **13. The Internal Auditor shall ensure following aspects.**

- Proper Documentation to support transaction.
- Due approvals as per the delegation of power in effect from time to time.
- Financial terms and conditions of PO (Purchase Order)/WO (Work Order)/Contract agreement etc.
- Quality and satisfactorily confirmation by concerned HOD.
- Applicable rules, direction, guideline, GRs etc. of the Government.
- Arithmetic check of all kinds.
- Applicability of Statutory compliance.
- Compliance of Terms and Conditions of Work Order/Agreement.
- All resources such as laptops, Stationary, Stamps etc. are to be arranged by the Firm.

### **14. Rights of the Internal Auditor**

The Internal Auditors has rights of access to all GSRDCL records, information and assets which considers necessary to fulfill the responsibilities.

### **15. Responsibility**

- Develop a flexible annual internal audit plan using an appropriate risk-based methodology, including any risks or control concerns identified by management, and submit that plan to the General Manager (Finance)) for approval.
- Implement the annual internal audit plan, as approved, including appropriate special tasks or projects requested by management.
- Maintain a professional audit staff with sufficient knowledge, skills, experience, and professional certifications to meet the requirements.

- Issue periodic reports to the management summarizing results of audit activities, including significant audit issues and management action plans.
- Keep the management informed of emerging trends and successful practices in internal auditing or hence, help to assets in statutory audit & commercial audit and prepare compliance as required to auditor.
- Assist in the investigation of significant suspected fraudulent activities within the organization and notify management, the external auditors of the results.
- The Internal Auditor should report to the management any serious weakness, significant fraud or major accounting breakdown discovered during the normal course of audit through General Manager (Finance).
- The manner and intervals in which the internal audit shall be conducted and reported to the Board shall also be in compliance with the Companies Act 2013

## **16. Internal audit Report Submission**

- Internal auditor has to submit Internal audit report quarterly within 30 days of completion of respective quarter.

## **17. Dispute, Governing Law and Jurisdiction**

### **17.1 Dispute:**

Any dispute or differences arising out of the performance of the work as per the Scope assigned to the Service Provider, the decision of Managing Director of GSRDCL shall remain final & binding on the Service Provider.

### **17.2 Governing Law:**

This tender Document shall be construed and interpreted in accordance with and governed by the Law of India.

### **17.3 Jurisdiction:**

Any action taken or proceedings initiated on any matter relating to any dispute or difference arising shall be subject to the jurisdiction of Gandhinagar Courts, Gujarat only.

## **18. Performa for Technical Bid (On letterhead of the Bidder)**

<b>Sr. No</b>	<b>Particulars</b>	<b>Supported documents to be attached in PDF</b>
1	Name & full address of the CA Firm	Firm Registration Certificate under ICAI

2	Registered Office with full address: Tel. No. Fax No. Email Id: Website URL:	Letter Head which includes all information
3	Address of Branch offices	
4	Income Tax Registration No.(PAN)	Attached copy of PAN
5	GST Registration No.	Attached copy of Registration
6	C &AG Empanelment Number	C &AG Empanelment letter
7	ICAI Registration No.	Company Registration Certificate Issued by the ICAI
8	Date of Registration with ICAI	Company Registration Certificate Issued by the ICAI
9	Complete details of the full-time partners Name: Address: Contact Details :Membership No.: Date of joining of Existing Firm:	Partnership Deed
10	Name and addresses and designation of the persons who will represent the Bidder while dealing with GSRDCL (Attach letter of authority)	Letter of authority
11	The firm should not be blacklisted / temporarily forbidden from applying for tenders for any type of audit by Public Sector Undertaking / Government of Gujarat / any other state Government/Central Government of any local Authority.	Firm Should give declaration as per Annexure II
12	Income from audit & attestation service of the firm should be more than Rs. 50 Lac for the F.Y – 2024-2025.	Firm should submit Audit & Attestation Fees certificate duly certified by another Chartered Accountant.
13	The firm should have been registered for a period of at least 15 Years.	Certificate of constitution as on 01/01/2026 issued by the Institute of Chartered Accountants of India.
14	There must be at least 5 CAs partner in the firm. Out of which minimum 3 CAs must be FCA partners of the firm.	Certificate of constitution as on 01/01/2026 issued by the Institute of Chartered Accountants of India.
15	Firm should have minimum 1 CA Employees/associates with the Firm for period of Minimum period of two year.	Certificate of constitution as on 01/01/2026 issued by the Institute of Chartered Accountants of India.

16	The firm must have undertaken audit assignment of at least one Listed Company in last 3 Years (i.e. FY 2022-2023, FY2023-2024, FY 2024-25) or Firm has conducted at least one audit assignment in last 3 years of category I or II Public Sector undertaking /Urban Development Authorities/ other Authorities as well as various Government offices, Entities/Trust/Mission etc i.e. (Statutory audit, Internal audit, Pre audit, Concurrent audit) as mentioned in Finance Department GR dated 16 <sup>th</sup> September 2019.	Appointment letter.
17	Firm's registered office should be located in Gujarat and if registered office is not located in Gujarat, then at least two full time branches should be functional in state of Gujarat for a minimum period of 3 years. (i.e. FY 2022-2023, FY2023-2024, FY 2024-25)	As a proof last 3 years firm constitution certificate issued by ICAI.
18	Firm must have undertaken at least three audit assignment of Infrastructure Public Sector undertaking/Listed company of infrastructure sector/NHAI in last three year. (i.e. FY 2022-2023, FY2023-2024, FY 2024-25)	Appointment letter.
19	CA Firm must be empanelled with C&AG for the FY2025-26.	C & A G Empanelment Letter to be attached.

**Certificate**

**I/we undersigned hereby certify that all the information mentioned above is true and correct.**

**Date**

**Signature**

**Seal of Office**

**Name and Designation**

## Annexure1.1.

### Details of Full Time Partners of the Firm (as on 01.01.2026)

Sr. no	Name of Partner	Membership No.	Whether F CA/ACA	Date of Joining the firm (Fulltime)	Date of becoming FCA	Educational Qualificatio	Area of Key Expertise	Relevant Experience
1								
2								
3								
4								
5								

[Documentary proof, as previously indicated, to be submitted]

**Note: - Separate details for Head office & Branch Offices should be given in the above format.**

**Annexure1.2.**

**Details of CA Paid Employee (as on 01.01.2026)**

<b>Sr. no</b>	<b>Name of Partner</b>	<b>Membership No.</b>	<b>Whether F CA/ACA</b>	<b>Date of Joining the firm (Fulltime)</b>	<b>Date of becoming FCA</b>	<b>Educational Qualifications</b>	<b>Area of Key Expertise</b>	<b>Relevant Experience</b>
1								
2								
3								
4								

[Documentary proof, as previously indicated, to be submitted]

**Note:- Separate details for Head office & Branch Offices should be given in the above format**

**Annexure 1.3.**

**Details of Qualified & Semi-qualified Staff (including Artificial Clerks etc.) (As on 01.01.2026)**

<b>Sr. No</b>	<b>Name of Staff</b>	<b>Length of Association with The Firm</b>	<b>Educational Qualifications</b>	<b>Area of Key Expertise</b>	<b>Relevant Experience</b>

Note:- Separate details for Head office & Branch Offices should be given in the above format.

### **Annexure 1.4.**

#### **No. of Internal audit/ Statutory Audits of PSU Companies.**

<b>Sr. No.</b>	<b>Financial Year</b>	<b>No. of Audit of PSUs done</b>	<b>Name of the PSUs</b>	<b>Type of Audit</b>
1	2022-23			
2	2023-24			
3	2024-25			

Appointment letter should be submitted.

### **Annexure 1.5.**

#### **No. of Pre audit /internal audit/ Statutory Audits/ of infrastructure Sector base Companies of PSU/ Listed co. / NHAI.**

<b>Sr. No.</b>	<b>Financial Year</b>	<b>No. of Statutory/Pre Internal/ done (PSUs/Listed Co/NHAI)</b>	<b>Name of the Company</b>	<b>Type of Audit</b>
1	2022-23			
2	2023-24			
3	2024-25			

- Appointment letter should be submitted.

## **Annexure-II**

### *Form of Declaration*

I/We \_\_\_\_\_ (name of the applicant) having its Registered Office at (hereinafter referred to as the Applicant) having carefully studied and understood all the Terms and Conditions stipulated in the “Notice inviting tender for appointment of chartered accountants for the service of internal audit of GSRDCL for the period of one year which may be extend for the period as per terms & condition.

Having under taken to execute the said works, I/We do hereby accord my/our unconditional acceptance to the terms and conditions contained in tender Document and do here by sole manly declare and affirm that:-

1. I/We are familiar with all the requirements of the tender Document
2. I/We have not been influenced by any statement or promise of any person of the Client but only the tender Documents.
3. I/We are financially solvent.
4. I/We are experienced and competent to perform an Assignment to the satisfaction of Client.
5. I/We are bound to provide the services as per the Scope of Work.
6. I/We have not been banned/ blacklisted/debarred from business by any PSU/Govt. Department during last three (03) years.
7. I/We have not been penalized by the ICAI/ICMAI/ICSI/MCA/RO Can do their Government Authorities in any Disciplinary Proceedings.
8. I/ We here by a bid by terms and conditions of tender Document.
9. All the statement submitted by us is true and correct.

For and on behalf of.....

Signature.....

Name &Designation of the Authorized signatory.....

Stamp of the Bidder.....

### Annexure-III

#### Details required to be submitted by Bidder

#### List of Documents Required

Sr. No.	Particular	Yes/No	Page No	Remarks
1	Certified Copy of Registration Certificate i.e. Certificate of Registrar of Firm	Yes/No		
2	Constitution Certificate issued by ICAI	Yes/No		
3	Certified Copy of Income Tax Permanent Account Number (PAN)	Yes/No		
4	Copy of C &AG Empanelment letter for FY-2024-25	Yes/No		
5	Certified Copy of GST Registration Certificate	Yes/No		
6	Certified Copy of Partnership Deed	Yes/No		
7	Copy of Income from audit & attestation service of the firm should be more than Rs. 50 Lac for the F.Y – 2024-2025.	Yes/No		
8	No. of CA as partner (at least 3 must be FCA) ( <b>Annexure 1.1</b> )	Yes/No		
9	No. of Chartered Accountants as Paid assistants as on 01.01.2026( <b>Annexure 1.2</b> )	Yes/No		
10	No. of Other Staff as Paid assistants including articles as on 01.01.2026 ( <b>Annexure 1.3</b> )	Yes/No		
11	No. of Audit Assignments handled during last 3 years with Govt. Organization/ Undertakings with the supporting Evidences. ( <b>Annexure 1.4</b> )	Yes/No		
12	No of Audit assignment handled of infrastructure company during last 3 year. ( <b>Annexure 1.5</b> )	Yes/No		
13	Declaration as per <b>Annexure II</b>	Yes/No		
14	Bidder should not have violated / infringement of any Indian or foreign trademark, patent, registered design or other intellectual property rights–Declaration for the same.	Yes/No		

**Annexure-IV**  
**Format for Financial Proposal**

<b>Sr. No</b>	<b>Nature of Work</b>	<b>Fees (in Rs)</b>
1	Internal and for F.Y. 2026-27 Of GSRDCL as per the scope given in RFP. (One year from Date of appointment)	
2	<b>Fees excluding GST</b>	

**Note:**

- a. All taxes (Except GST) and expenses are required to be included, if not included then Bid will be treated non-responsive,
- b. If offer of the Firm is found confirming to the requirements of GSRDCL, the consultant shall be required to undertake the activity within 3 days of offer letter.
- c. All fees shall be inclusive of all taxes (Except GST), perquisites, allowances, expenses, etc. No other claims shall be entertained. TA/DA and other incidentals are not eligible.