



Gujarat Maritime Board

Clarification / Replies to Queries Request for Proposal (RFP) for Appointment of Audit firm for internal audit purpose to GMB

Sr no.	Clause no	Particulars	Clarification sought by	Suggestion	Replies by GMB
1.	9.3(a)(2) Firm's Experience in Chapter-4 " Eligibility & Bid Evaluation Criteria on page no 16	No. of Chartered Accountants should be at least 5, out of which 3 should be partner being Chartered Accountant as on 01/01/2025	Clarification sought by Maharishi & Co.	Minimum Number of Chartered Accountants should be 5 out of which 2 should be Partner being Fellow Chartered Accountant and remaining CA should be employed / associated with firm.	RFP condition shall prevail.
2.	9.3(a)(3)	Experience of assignment on internal audit services for Government Companies / Corporations / Boards / Public Limited Companies with gross revenue of over Rs. 1000 crore OR Professional Fees received from Statutory Audit of Bank or its Branch with Gross revenue criteria of Rs. 1000 crore. (No. of assignments handled during last 7 Years will be considered)	Clarification sought by Maharishi & Co.	Consideration of Professional Fees received from Statutory Audit of Bank Branch for the companies with Gross revenue criteria of Rs. 1000 crore.	RFP condition shall prevail.
3.	9.3(a)(4)	Experience of assignment on internal audit / Taxation services for any Maritime Board/ Major Port Authority /Audit of PPP	Clarification sought by Maharishi & Co.,	Consider experience of conducting internal audit	RFP condition shall prevail.



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		Operators on behalf of Major Port Authority / any Maritime Board or company working in shipping line, Port Industry (having turnover of more than Rs. 1000 Crores). (No. of assignments handled during last 7 Years will be considered)		assignments of Infrastructure companies	
4.	8.(a) Page no. 14	The rates prescribed for assignment is Rs. 1,50,000/- for 1st F.Y., Rs. 1,65,000/- for 2nd F.Y. and Rs. 1,80,000/- for 3rd F.Y. per month to the selected firm.	Clarification sought by Maharishi & Co.	The rates prescribed for assignment should be Rs. 4,00,000/- for 1st F.Y., Rs. 4,40,000/- for 2nd F.Y. and Rs. 4,80,000/- for 3rd F.Y. per month to the selected firm.	RFP condition shall prevail.
5.	9. CHAPTER - 4 - ELIGIBILITY & BID EVALUATION CRITERIA Page no. 15	Expenditure for boarding and / lodging including traveling expenses during visit to port office will be reimbursed on actual basis subject to maximum Rs. 5,000/- per day for entire audit team visiting offices outside Ahmedabad/Gandhinagar on submission of proof and prior approval of GMB.	Clarification sought by Maharishi & Co.	Expenditure for boarding and / lodging during visit to port office will be reimbursed on actual basis subject to maximum Rs. 5,000/- per day for entire audit team visiting offices outside Ahmedabad / Gandhinagar on submission of proof and prior approval of GMB. Further, travelling expenses to be reimbursed on Actual Basis as per fare by Taxi / 2-3 tier-Rail / Bus.	RFP condition shall prevail.



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				Further, Travelling expenses & boarding and / lodging during visit to Head office, Gandhinagar / Ahmedabad to be reimbursed on Actual Basis.	
6.	9.3 Point 4	Experience of assignment on internal audit services for any Maritime Board/ Major Port Authority/ Audit of PPP operators on behalf of Major Port Authority/ Any Maritime Board or company working in shipping line, Port Industry (having turnover of more than Rs.1000 Crores) (No. of assignments handled during last 7 Years will be considered)	Clarification sought by Talati & Talati LLP	As this is industry specific experience, We would like to request you to replace the 7 year condition with either no time limit in assignments or No of Assignments handled during the last 10 year will be considered.	RFP condition shall prevail.
7.	9.3 Point 4	Experience of assignment on internal audit services for any Maritime Board/ Major Port Authority/ Audit of PPP operators on behalf of Major Port Authority/ Any Maritime Board or company working in shipping line, Port Industry (having turnover of more than Rs.1000 Crores)	Clarification Sought by Chandra Gupta & Associates	We request the authority to consider experience in auditing companies operating in the port, shipping and Infrastructure sectors with a turnover threshold lower than Rs. 1000 Crores (500Cr), as entities with slightly lower turnover still play a significant role in the industry. Such experience remains highly	RFP condition shall prevail.



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		(No. of assignments handled during last 7 Years will be considered)		relevant to the scope of work under this RFP.	
8.		Last date of Online Submission is 09.04.2025	Clarification sought by Chandra Gupta & Associates	Kindly extend due date up to 15 days.	Refer Corrigendum 1
9.			Clarification sought by V.K. Jindal & Co.	Port audit experience with associate firm will be consider or not as an experience criteria?	RFP condition shall prevails.
10.			Clarification sought by V.K. Jindal & Co.	Clearing and forwarding firm audit will be consider as port service?	RFP condition shall prevails.
11.	9.2.4 of firm's Experience in Chapter 4 Eligibility & Bid Evaluation Criteria on Page no. 12	The firm must have under taken audit assignment of at least 1 listed company in last 3 years (i.e. FY 2021-22, FY 2022-23 and FY 2023-24) or Firm has conducted 3 years audit 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 GE dated 16 th	Clarification Sought by Ashok Chhajer & Associates	The said clause is in Eligibility Criteria however it is not considered in Clause no. 9.3 of Technical Evaluation. Request- the markings of such eligibility criteria shall also be consider in to the technical evaluation	RFP condition shall prevails.



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		September 2019. (Copy of GR attached herewith)			
12.	9.3 of Technical Evaluation minimum score on page no. 12 and 13	<p>Experience of assignment on internal audit services for any Maritime Board/ Major Port Authority/ Audit of PPP operators on behalf of Major Port Authority/ Any Maritime Board or company working in shipping line, Port Industry (having turnover of more than Rs.1000 Crores)</p> <p>(No. of assignments handled during last 7 Years will be considered)</p>	Clarification sought by Ashok Chhajed & Associates	<p>1. The Experience of not only of Internal Audit services for any maritime Board / Major Port Authority/ audit of PPP operators on behalf of Major Port Authority/ any maritime board or company working in shipping line, Port industry shall be considered but also any kind of assignment including of tax consultancy/ retainership services of Major Port Authority of India shall also be considered.</p> <p>Request -</p> <p>Experience of assignment of Internal Audit/ Taxation services for any maritime Board / Major Port Authority/ audit of PPP operator on behalf of Major Port Authority/ Any Maritime Board or Company working in shipping</p>	RFP condition shall prevail.



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				line, Port Industry (Having turnover of more than Rs. 1000 Crores) (No. of assignments handled during last 7 Years will be considered)	
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DT. 08.04.2015



**Financial Controller Cum
Chief Account Officer
Gujarat Maritime Board**



Gujarat Maritime Board

Corrigendum - 1			
Request for Proposal (RFP) for Appointment of Audit firm for internal audit purpose to GMB			
Sr no.	Clause no	Existing Clause	Revised Clause
1.	9.3. Technical Evaluation: - Minimum Score Point 3 Page no. 16	Experience of assignment on internal audit services for Government Companies / Corporations / Boards / Public Limited Companies with gross revenue of over Rs. 1000 crore (No. of assignments handled during last 7 Years will be considered)	Experience of assignment on internal audit services for Government Companies / Corporations / Boards / Public Limited Companies with gross revenue of over Rs. 1000 crore OR Professional Fees received from Statutory Audit of Bank or its Branch with Gross revenue criteria of Rs. 1000 crore. (No. of assignments handled during last 7 Years will be considered)
2.	3.11	(4) Last date for submission of the Technical Proposal Online - 09.04.2025 (18:00 hrs) (5) Last date of submission of physical copy of the Technical bid by RPAD/Speed Post - 15.04.2025 (17:30 hrs) (6) Tender Opening Date - 16.04.2025 (12:00 hrs)	(4) Last date for submission of the Technical Proposal Online - 24.04.2025 (18:00 hrs) (5) Last date of submission of physical copy of the Technical bid by RPAD/Speed Post - 30.04.2025 (17:30 hrs) (6) Tender Opening Date - 02.05.2025 (12:00 hrs)

DT. 08.04.2025


Financial Controller Cum
Chief Account Officer
Gujarat Maritime Board

**Request for Proposal (RFP) for Appointment of Audit
firm for internal audit purpose to GMB**



Gujarat Maritime Board,
Sagar Bhavan, Opp. Air Force Station,
"CHH" Road, Sector - 10/A,
Gandhinagar 382 010, GUJARAT (INDIA)

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1. CHAPTER – 1 – BID NOTICE

GUJARAT MARITIME BOARD
Sagar Bhavan, Opp. Air Force Station,
"CHH" Road, Sector - 10/A,
Gandhinagar 382 010, GUJARAT (INDIA)

Gujarat Maritime Board (GMB) invites offers from reputed well-experienced agencies/ firms for Selection of an Agency for **Appointment of Audit firm for Internal Audit to GMB.**

The following table enlists important milestones and timelines for completion of bidding activities:

Sr.	Milestone	Date and Time
1	Release of RFP	19.03.2025
2	Last Date for submission of queries	29.03.2025
3	Pre-bid Conference	04.04.2025
4	Last date for submission of the Technical Proposal online	09.04.2025
5	Last date of submission of physical copy of the Technical bid by RPAD/Speed Post	15.04.2025
6	Tender Opening Date	16.04.2025

2. ELIGIBILITY CRITERIA

- 2.1. Reputed CA firms or ICWAI firms having adequate experience in the field of internal audit in dealing with Government, PSUs, other organizations etc. who qualify as per the eligibility criteria mentioned in Chapter – 4.
- 2.2. Bids shall be evaluated mainly for assessment of technical capacity, relevant experience (including past performance) and financial capacity.
- 2.3. Bid evaluation shall be carried out as per norms laid down by the Gujarat Maritime Board.
- 2.4. The bid documents shall be evaluated by the committee of Gujarat Maritime Board.

3. ISSUE AND RECEIPT OF BID DOCUMENT

- 3.1. The Bid Document shall be available for downloading on GMB and n-procurer's website and the same shall have to be submitted duly filled in along with Tender fee and EMD mentioned in 3.6 & 3.7 clause of this section.
- 3.2. It may be noted that the printed hard copy of the bid documents shall not be issued. The consulting firms are required to download the same from GMB website only.
- 3.3. The bidders shall upload the completely filled bid document online on n-procurer's website on or before 18:00 hrs. of 09/04/2025. The physical bid with all the supporting documents shall be sent by Registered post AD/ Speed Post so as to reach the Head Office, GMB on or before 17:30 Hours on 15/04/2025 i.e. the last date of receipt of the Bid.
- 3.4. The following should be the composition of the proposal submitted in physical: One main sealed envelope with “**Request for Proposal for Appointment of Audit firm for internal audit purpose to GMB**” and bidder’s name in BLOCK LETTER written on top. This main envelope shall contain following two envelopes:

- 3.4.1. One envelope containing the documents mentioned in clause 10.5 shall be submitted physical with supporting documents and bidder's name in BLOCK LETTER written on top
- 3.4.2. One envelope containing the Tender Fee and EMD, with "TENDER FEE AND EMD" and bidder's name in BLOCK LETTER written on top
- 3.5. A scanned copy of Tender Fee and EMD shall be uploaded along with the bid documents in electronic format also. During the opening of online bid if it is found that above details of fees mentioned is not submitted physically on or before the due date, tender of such agency shall not be considered
- 3.6. Tender fee of Rs. 5,000/- plus Rs.900 (@18 % GST) totaling to Rs.5,900/-which shall be non-refundable shall have to be furnished in form of DD issued by Nationalized/ Scheduled bank drawn in favour of "Gujarat Maritime Board" payable at Gandhinagar while submitting the completed documents.
- 3.7. Earnest Money Deposit (EMD) of Rs.1,18,000/- (Rs One Lakh Eighteen thousand only) i.e. inclusive of GST amount, in the form of DD issued by Nationalized/Scheduled bank drawn in favour of "Gujarat Maritime Board" shall have to be furnished along with bid documents.
- 3.8. Except in case of successful bidders, EMD of the other bidders would be returned within 180 days of the award of the assignment.
- 3.9. The bid document without tender fees of Rs.5,900/- in the form of DD and EMD of Rs.1,18,000/- in the form of DD shall be rejected.
- 3.10. For information relating to the assignment, following officer may be contacted:

Financial Controller cum Chief Account Officer,
Gujarat Maritime Board
Sagar Bhavan, Opp. Air Force Station,
"CHH" Road, Sector - 10/A,
Gandhinagar 382 010, GUJARAT (INDIA)
Phone no.: 079 23238346 /47 /48
Fax No.: 079 23234703/4 & 079 23244132

3.11. Schedule of Important Milestone

Sr.	Milestone	Date and Time
1	Release of RFP	19.03.2025
2	Last Date for submission of queries	29.03.2025
3	Pre-bid Conference	04.04.2025
4	Last date for submission of the Technical Proposal online	09.04.2025
5	Last date of submission of physical copy of the Technical bid by RPAD/Speed Post	15.04.2025
6	Tender Opening Date	16.04.2025

Queries, if any is required to be submitted to the following address through e-mail before the last date for submission of queries as to address the same in the Pre-Bid Conference.

3.12. All communications including the submission of proposal should be addressed to

Financial Controller cum Chief Account Officer

Gujarat Maritime Board

Sagar Bhavan, Opp. Air Force Station,

"CHH" Road, Sector - 10/A, Gandhinagar 382 010, GUJARAT (INDIA)

Phone: + 91- 79-23238346 / 47/48

Email : fc@gmbports.in

3.13. The official website of the authority is <http://www.gmbports.org>

3.14. (N) Procure Website: <https://gmbtender.nprocure.com>

Note:

In case bidders need any clarifications or if training is required to participate in online tenders, they can contact (n) Procure Support team at following address:-

**(n) Code Solutions – A division of GNFC Ltd., (n) Procure Cell,
GNFC Info tower, S.G. Road, Bodakdev, Ahmedabad – 380054**

E-mail: nprocure@gnvfc.net

Toll Free Number: 1-800-233-1010 (EXT: 501, 512, 516, 517, 525)

[Note: Please open the page “Tenders” to access all the posted and uploaded documents related to this RFP].

4. CHAPTER – 2 – INTRODUCTION

- 4.1. Gujarat Maritime Board (GMB) has established itself as the maritime leader in port development, privatization and specialized cargo handling in India. It is the first maritime board of the country, which was set up in 1982, with a vision to capture the strategic advantage of India's longest coastline which Gujarat is endowed with; develop maritime infrastructure, facilities & services comparable with global standards and to place Gujarat prominently on the international shipping map. GMB is responsible for development, administration, operation and regulation of the non-major ports and maritime activities in Gujarat.
- 4.2. Gujarat's position today as India's premier maritime state owes a lot to its strategically located longest coastline of 1600 Kms and the visionary initiatives of GMB. GMB charted a different and unexplored route of port development in the 1980s. Over the next three decades, GMB institutionalized the concept of integrated port-led development of its minor ports, supported by last mile rail & road connectivity. This was effectively implemented by bringing right private partners through several pioneering models of privatization such as privatizing port services, private jetties, joint venture ports and Greenfield ports etc. The country's first port policy in 1995 announced by GMB provided a robust bankable legal framework for PPP (Public-Private Partnership) to succeed.
- 4.3. Owing to the various initiatives pioneered by GMB, the non-major ports of Gujarat have been at the forefront in India's maritime growth story. The non-major ports of Gujarat handled 416 MMT cargo in FY 2022-23, which constitutes about 29% of the total cargo handled by the Indian ports. The non-major ports of Gujarat account for about 75% of traffic for non-major ports of India. Each of the state's operating non- major ports consist of state-of-the-art equipment and facilities to handle multipurpose commodities which are constantly upgraded as per the existing maritime scenario.
- 4.4. GMB has its head office at Gandhinagar and 11 Port Offices located in Alang, Bedi, Bharuch, Bhavnagar, Jafrabad, Magdalla, Mandvi, Navlakhi, Okha, Porbandar and Veraval. Head office of Gujarat Maritime Board is situated at Gandhinagar.
- 4.5. GMB intends to appoint the one CA Firm or ICWAI Firm for an initial period of 2 years as per the terms and conditions of the RFP Document.

5. CHAPTER – 3 – SCOPE OF WORK

GMB intends to engage the services of an internal audit from Audit firm to broadly help the organization in the following activities:

The service of the Audit firm would include advice on issues pertaining to tax and regulatory matters including tax treaties which may arise from time to time in the course of operations.

The internal audit of the GMB will be carried out in accordance with Standards of Auditing issued by the Institute of Chartered Accountants of India (ICAI) and other guidelines, guidance notes relating to Internal Financial Controls and relevant pronouncements of the Institute of Chartered Accountants of India & State Government Directives ROC requirement.

The major area of audit which shall be covered are as under:

1. **Auditing of books and procedures :**
2. Accounting and Taxation - Books, Invoices, other relevant documents and their entries in the software; payment of taxes; etc
3. Auditing of works, agreements, from purchase procedure to payments to suppliers / contractors, etc. – auditing of relevant documents, records including Measurement Books
4. Audit of budget, banking and Treasury related transactions
5. Personnel; Administration and Establishment orders, records, etc as per the norms
6. Lending / Investment including Promoter and Project Appraisal and revenue / income from operating activities
7. Review of existing internal controls and checks and to suggest improvements, if any, required to further strengthen the controls and checks.
8. Any other activity undertaken by the Board during the period under audit.
9. Physical verification of Assets, with registers, etc
10. Legal and regulatory compliances under applicable laws.
11. Checking of Sales, Services and Revenue; Purchase and Procurement; Inventory and Stores Management; Human Resources and Payroll Processing; Operational and Administrative Expenses; Government Grants and its utilization; Fixed Assets, Depreciation and Amortization; Payables and Receivables; Cash and

Bank Balance; Internal Control System; Management Information System; Compliance with applicable accounting standards; Compliance of disclosure requirements in financial statements under applicable accounting standards and other applicable laws/guidelines etc.

12. Checking of Tax Deduction at Source (TDS) under various sections of Income Tax Act as per Amendments and Goods and Service Tax (GST) etc.; Accounting Procedure, Classification, Guidelines etc.; Finance/Annual Accounts.
13. The audit should conduct on the relevant provisions of application laws, rules and regulations, including but not limited to Gujarat Maritime Board Act and Indian Ports Act; IV ACT; Merchant Shipping Act; Port Policy – BOOT Policy, GID Act or any such upcoming policy; Ship recycling regulations; Ship Building Policy; Stevedoring rules; Captive Jetty Guidelines; GTR Rules; Dredging Guidelines; Audit on receipt as per Schedule of Ports Charges (SoPC); Provisions of HR Manual; Provisions of Tender Manual, CVC Guidelines; etc.

2. Financial reporting and audit coordination

1. Prepare compliance calendar: This will include standard and regular compliance requirements related to the applicable laws.
2. Support in designing GMB's monthly reporting structure (e.g. Trial Balance, Balance Sheet Reconciliation, Cash Flow statement, Bank Reconciliation statements) as may be decided by GMB
3. Internal auditors should coordinate with other Auditors including Statutory Auditor; AG Auditors, etc for compliance of pending para.
4. It is understood that submission of such reports and reviews thereof by GMB shall not absolve the CA Firm of its responsibility of timely completion of the assignment as per the time schedule indicated herein.
5. Action Taken Report (ATR) on previous Audit Reports.
6. Assist in the investigation of significant suspected fraudulent activities if any, reported within the organization and notify management.
7. Report to the management of any serious weakness, significant fraud or major accounting breakdown discovered during the normal course of audit.
8. Any other assignment or work other than specified above but similar in nature as may be given by Gujarat Maritime Board during the contract tenure.

6. TIME FRAME & TEAM

1. The contract period will be for 2 years. However, the same may be extended for an additional period of maximum of two terms of one year each subject to satisfactory performance and the discretion of the management on the same terms and conditions.
2. Selected firms will depute 1 inter CA at Head Office throughout the contract period, and audit of each port and head office shall be conducted by deputing a separate team consisting of at least 1 official of CA and 2 Inter CA as per the scope of work and desirable outcomes of this RFP for the entire contract period.

7. DESIRABLES OUTCOME OF THIS WORK

1. Port-wise audit report after conducting an audit at head office within 15 days. After review with concerned auditee office. (i.e. Port office or other concerned department at Head office)
2. Consolidated Internal Audit Report – one half yearly (due date for submission: 31st of December) and one annually (due date for submission: 30th of June).
3. Regular review meetings will be held every month in the GMB Office and Progress of work will be reviewed.

8. PAYMENT TERMS

- a) The rate will be paid Rs. 1,50,000/- for 1st F.Y., Rs. 1,65,000/- for 2nd F.Y. and Rs. 1,80,000/- for 3rd F.Y. per month to the selected firm. This amount is exclusive of the GST amount. All other taxes will be payable by the selected Firm.
- b) The payment will be made by GMB on a monthly basis on submission of invoice along with hard copies and soft copies of the deliverables for the period, The outcome shall be placed for approval of the committee headed by Financial Controller cum Chief Account Officer along-with members Deputy Financial Controller cum Chief Account Officer and Manager (Audit).
- c) If any work is assigned other than mentioned in scope of work/ any additional project, then GMB and firm shall mutually discuss and the said additional work shall be carried out at mutually agreed rate.

- d) No TA/DA expenses will be paid for attending Head Office, Gandhinagar / Ahmedabad. However, Expenditure for boarding and / lodging including traveling expenses during visit to port office will be reimbursed on actual basis subject to maximum Rs. 5000/- per day for entire audit team visiting offices outside Ahmedabad/Gandhinagar on submission of proof and prior approval of GMB.
- e) All final deliverables will be the property of GMB.
- f) Selected firms shall maintain strict confidentiality of the documents handled by them during the assignment.

9. CHAPTER – 4 – ELIGIBILITY & BID EVALUATION CRITERIA

9.1. Eligibility Criteria

Reputed firm/agency must have the following criteria to participate in the bidding as per the scope of services given in Chapter – 3 – Scope of Work. The bids will be evaluated mainly for assessment of relevant experience (including past performance), technical capacity, and financial capacity, as detailed below.

9.2. Firm's Experience

Referring to the Resolution No.JNV-10-2018-1143-A, dated 16.09.2019 and the Resolution no. JNV-10-2018-1143-A, dated 08.06.2020 issued by the Finance Department, GoG is referred, and accordingly, the following may be considered:

1. The CA or ICWAI firm should have been registered for a period of minimum 15 years as on 01.01.2025 from the date of registration of the firm. (Copy of the self-attested registration certificate is required to be submitted.)
2. The firm must have at least 5 CAs in the firm, out of which minimum 3 CAs must be the partners of the firm. If the Chartered Accountant is an Employee of the CA firm, then he/she must be associated with the firm as an employee for at least three years. (Please submit a copy of Partnership Deed along with a self-certified copy of registration letter issued by ICAI showing particulars of Partners and Qualified / Paid Assistants in employment with the firm). Further, a list of each individual partner showing the firm(s) in which he/she is engaged as partner or any other capacity must be submitted showing status as on 01.01.2025.
3. Audit and attestation income of the firm should be more than Rs. 50 Lakhs.

4. The firm must have undertaken audit assignment of at least 1 Listed Company in last 3 Years (i.e FY 2021-2022, FY 2022-23, FY 2023-24)

OR

Firm has conducted 3 years audit 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 GR dated 16th September 2019. (Copy of GR attached herewith) "

5. The firm must have valid Goods and Services Tax Registration. (submit a copy of the Registration Certificate).
6. The firm's Registered/Corporate/Branch office should be located in Ahmedabad or Gandhinagar.
7. The firm shall have carried out at least One assignment on internal audit services for Government Companies / Corporations / Boards / Public Limited Companies with positive gross revenue of over Rs. 1000 crore. During the last seven years ending March 2025 (Copy of self-attested appointment letters shall be submitted).
8. The Firm must not have been debarred/delisted or blacklisted by any State Government/ Central Government/ PSU/Reputed Organizations for any reason in the last three financial years as on issue of this RFP. In such cases, the firm is not eligible for appointment. It has also to disclose that any disciplinary action has not been taken by the Institute of Chartered Accountants of India or any adverse action has not been taken by any Government Authority against the firm/ any partner of the firm. (Please submit self-declaration duly signed on letter head of the firm as per Annexure)

9.3. **Technical Evaluation: - Minimum Score**

- a) For the Technical Evaluation of the Bids, the Committee will use the following contribution of respective groups of factors. This Score will be called T.

Sr. No.	Particulars	Minimum Criteria	Points System	Max. Marks
1	Years of Existence of the firm as on 01.01.2025	Minimum 15 years	More than 15 but up to 20 years = 5 Marks	15

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			More than 20 but up to 25 years = 10 Marks More than 25 years = 15 Marks	
2	No. of Chartered Accountants should be at least 5, out of which 3 should be Partner being Fellow Chartered Accountant as on 01.01.2025	Minimum 5 CA in Firm	5 to 10 Chartered Accountants in the firm = 5 Marks More than 10 Chartered Accountants in the firm = 10 Marks	10
3	Experience of assignment on internal audit services for Government Companies / Corporations / Boards / Public Limited Companies with gross revenue of over Rs. 1000 crore (No. of assignments handled during last 7 Years will be considered)	Minimum 1 assignment	More than 1 but up to 3 Assignments = 5 Marks More than 3 but up to 5 Assignments = 10 Marks More than 5 but up to 10 Assignments = 15 Marks More than 10 Assignments = 20 Marks	20
4	Experience of assignment on internal audit services for any Maritime Board/ Major Port Authority/ Audit of PPP operators on behalf of Major Port Authority/ Any Maritime Board or company working in shipping line, Port Industry (having turnover of more than Rs.1000 Crores) (No. of assignments handled during last 7 Years will be considered)	Minimum 1 assignment	More than 1 but up to 3 Assignments = 5 Marks More than 3 but up to 5 Assignments = 10 Marks More than 5 = 15 Marks	15
5	Average Income from audit & attestation service of the firm should be more than Rs. 50 lacs for FY 2021-22, FY 2022-23, FY 2023-24	Minimum Rs.50 lacs	above Rs. 50 lacs but up to Rs.1 Cr. = 5 Marks Above Rs.1 Cr. = 10 Marks	10
6	Technical Presentation \pm		Marks will be awarded based on approach and	30

			methodology, work plan and way forward	
			Total	100

- b) The minimum score needed by an applicant to be considered for qualification is set at 30 marks of the maximum for the respective group score.

± Note: Bidders who score less than 50% marks in Technical Presentation will be disqualified from this RFP process.

9.4. **Total Technical Score:**

The total Technical Score of any bidder would be an arithmetic sum of scores obtained by the bidder for each of the 6 parameters indicated above in 9.3.

9.5. **Selection of Consultant**

- a) The assignment shall be awarded to the bidder scoring the highest in Technical Evaluation.
- b) GMB, however, reserves the right to reject any or all the bids received, without assigning any reasons and any liability to GMB.

Note: Bidders shall submit all the relevant information with attested documentary proof required for assessment as described above.

10. CHAPTER – 5 – INSTRUCTIONS TO BIDDERS

10.1. Introduction

- a) The Consultants are invited to submit a Technical Proposal as per the formats given in Section-2 in two separate sealed covers for providing internal audit services required for the assignment. The selection would be on the Technical evaluation, subject to fulfilling the requirements of the Qualification Criteria. The Proposal will form part of the contract with the selected consultant.
- b) The Consultants shall bear all costs associated with the preparation and submission of their proposals.
- c) GMB is not bound to accept any or all proposals and reserves the right to annul the selection process at any time prior to award of contract, without any liability to GMB.
- d) The Consultants eligible for participating in the project should be a single entity only.
- e) A Bidder who submits or participates in more than one Bid will cause all the proposals in which the Bidder has participated to be disqualified.

10.2. GMB's Interest

The Consultants shall provide professional, objective, and impartial advice and at all times hold interests of the GMB and Gujarat Government paramount.

10.3. Proposed Validity

The Technical Proposal to be submitted by the Consultants should be firm and valid for a period of **180 days** from the last date of submission of the proposal.

10.4. Clarifications and Amendments to RFP Documents

- a) Consultants may seek clarifications on the RFP document, if any, before the Pre-bid Conference. Any request for clarification must be sent by letter, fax or email to GMB.
- b) At any time before the submission of Proposals, GMB may amend the RFP by issuing an addendum, which shall be binding on the Consultants. The Consultants shall acknowledge all amendments and submit along with their proposals duly signed.

10.5. Content of the Proposal

The proposal shall comprise of One main sealed envelope with “**Request for Proposal for Appointment of Audit firm for internal audit purpose to GMB**” and bidder’s name in BLOCK LETTER written on top. This main envelope shall contain the following two envelopes:

- a) Tender Fee and EMD envelope: Demand Draft towards Tender Fees, EMD in separate envelope
- b) Technical Proposal envelope: This envelope shall contain technical proposals including Annexure I to Annexure VI.

10.6. Submission, Receipt and Opening of Proposals

- a) The Proposal (Technical Proposal) shall contain no interlineations or overwriting, except as necessary to correct errors made by the Consultants themselves. The person who signs the proposal must initial such corrections. Submission letters for Technical Proposals should respectively be in the formats as specified in the RFP document.
- b) The proposals shall be signed and submitted by the Authorized Signatory of the Consulting Firm. The authorization shall be attached to the Technical Proposal and shall be in the form of a written power of attorney/board resolution or in any other form demonstrating that the representative has been duly authorized to sign.

The Technical Proposal shall be placed in a sealed envelope clearly marked “**TECHNICAL PROPOSAL**”. Similarly, for Tender Fee and EMD, the envelope shall be clearly marked “**TENDER FEE AND EMD**” along with the bidder's name in BLOCK LETTER written on top. The envelopes containing the Technical Proposal and EMD & Bid Processing fees shall be placed into an outer envelope and sealed. This outer envelope shall be addressed to the Financial Controller Cum Chief Account Officer, Gujarat Maritime Board, super scribing on the proposal: “**Request for Proposal (RFP) for Appointment of Audit firm for internal audit purpose to GMB**”.

- c) The Proposals must reach GMB on or before the last date of bid submission specified in Chapter – 1 – Bid Notice, by Registered Post or by Speed Post only. Courier or any other means for submission will not be allowed.
- d) All supporting documents corresponding to the experience submitted clearly mentioning the requisite information shall compulsorily be submitted in

technical proposal. Bids are required to be submitted along with all supporting documents with proper Index and Page numbers in hard bound covers.

In cases where supporting documents are not submitted showing the requisite information, projects shall not be considered and shall be the sole responsibility of the bidder. Further, to facilitate evaluation of proposals, GMB may, at its sole discretion, seek clarifications in writing from any Bidder regarding its proposal.

- e) Bidders must submit the same information online (n-procure) and physical copy. Any discrepancy found in documents, GMB will take final decision based on the submission of physical copy of submission for evaluation.
- f) The selected consultants will be informed of the decision made by GMB through a letter after completion of the evaluation process.
- g) GMB will select the Consultant who has scored the highest as per the evaluation criteria. The selected firm may be invited for negotiations, if felt necessary by GMB.

10.7. Travel related to Projects

The officials of selected firms may be required to travel within Gujarat and out of Gujarat for project related matters. The provision related to the reimbursement of expenses towards the travel is covered under the above point 8.4.

10.8. Sub- Contract

The Firm shall not assign or sub-contract any portion of this work without the prior written consent of GMB.

10.9. BANKRUPTCY

If the Firm becomes bankrupt or have a receiving order made against him or compound with his creditors or being a corporation commence to be wound up, not being a voluntary winding up for the purposes only or amalgamation or construction, or carry on their business under a receiver for the benefit of their creditors or any of them, the Company shall be at liberty.

- a) To terminate the assignment forthwith without any notice in writing to the Firm or to the liquidator or receiver or to any person in whom the Firm may become vested.
- b) To give such liquidator receiver or other person the option of executing the internal audit assignment through the teams of the CA firm subject to

their providing a guarantee for the due and faithful performance of the assignment up to an amount to be determined by the Company.

10.10. Abandonment of work

If any work included in the scope of bidding documents to be performed by the Firm is abandoned or suspended for any cause or reasons which cannot be attributed to the Firm, payment shall be made on a pro rata basis for the work actually done and reported by Firm.

10.11. Language

The offer must be submitted in English language. All documents, specifications, schedules, notices, correspondences, operation and maintenance, instructions or any other written material in connection with this work shall be in English language.

10.12. No of the copies of reports

The Firm should submit at least 3 hard copies as well as soft copies of each report.

10.13. Details to be kept confidential

The Bidder shall treat the details of the contract as private and confidential, save in so far as may be necessary for the purposes thereof, and shall not publish or disclose the same or any particulars thereof in any trade or technical paper or elsewhere without the previous consent in writing of the GMB. If any dispute arises as to the necessity of any publication or disclosure for the purpose of the Contract the same shall be referred to the GMB whose decision shall be final. The Bidder or his representative should neither disclose the data nor sell the data or use it for commercial exploitation or research work without the written permission of the GMB.

10.14. Legal disputes

Matter relating to any dispute or difference shall be subject to the exclusive jurisdiction of courts at Gandhinagar only.

10.15. Penalty

GMB shall issue the instructions for completion of quarterly audit/submissions of reports with compliances at the start of quarterly audit work, in case of delay in complying with audit schedules; a penalty of 0.5% per week of delay of the quarterly fees subject to maximum of 10% shall be levied, if reasons are attributable to the bidder.

11. CHAPTER – 6 – GENERAL TERMS AND CONDITIONS

11.1. Definitions and Interpretations

"Agency" shall mean the individual firm or Company whether incorporated or not under taking the Services and shall include the legal personal representatives of such individuals or the persons composing the firm of Company or the successors of the firm/Company and the permitted assignees of such individual or firm of Company.

"Services" means the Services performed by the Agency.

11.2. Representation and Warranties

Agency warrants and covenants that the Services shall be performed to the highest professional standards in a safe manner in accordance with accepted practices in the area of trade show, exhibition for the marketing and advertising.

11.3. Termination

GMB shall be entitled to terminate this contract at no cost to:-

- a) In the event of force majeure in accordance with later Para.
- b) Forthwith by notice in writing to the consultant in the event Agency is adjudicated or found bankrupt or insolvent or any order is made or resolution passed for the winding up, liquidation or dissolution of the consultant.
- c) Forthwith by giving written notice to Agency, if Agency abandons this Contract or if fails to perform or observe any of the obligations on its part to be performed and observed hereunder and in the case of a breach capable of remedy fails or refuses to take steps to remedy the same within seven (7) days of written notice from GMB requiring the same to be remedied: or
- d) For any other reason by giving Ten (10) days written notice, stating the reasons for termination.

11.4. Consequences of Termination

- a) Termination of this Contract shall be without prejudice to any rights or remedies accrued to either Party prior to such termination

- b) No further payment shall become due to the Agency in respect of any period after termination of this Contract with the exception only on any payment previously accrued and due to Consultant under the terms of this Contract.

11.5. Force Majeure

- a) A delay in or failure of performance of any one or more of its obligations by either Party shall not constitute default hereunder nor give rise to any claim for damage if such delay or failure is wholly and directly caused by any occurrence which the affected Party is unable to prevent including Acts of God by the exercise of reasonable diligence the continuation of which by the exercise of reasonable diligence the affected Party is unable to control and the consequences of which the affected Party is unable to prevent, provided that the affected Party gives prompt written notice to the other Party specifying the circumstances constituting the occurrence and has used all reasonable endeavors to minimize the effects thereof.
- b) If such a delay in or failure of performance caused the suspension of the services hereunder for a continuous period of seven (7) days. GMB shall be entitled at any time thereafter to terminate this Contract forthwith by written notice to the Agency.

11.6. Permits, Laws and Regulations

- a) Agency to comply with applicable laws.
- b) The Agency shall in carrying out the Services observe and be bound by all applicable laws and hereby undertakes to comply with all laws, ordinances, rules, regulations, bye-laws, decrees and orders whether of Government or other authority or agency having jurisdiction in relation to the Parties. Services or to the Site and the Agency shall give all notices and furnish any bonds, deposits and securities required by official authorities to permit the performance of the Services.

11.7. Dispute Resolution - Laws governing the contract

This agreement shall be subjected to the Indian laws and regulation and shall be governed by the Indian laws that may be in force during the Contractual period.

11.8. Settlement of Disputes / Arbitration

- a) All questions, disputes, differences, whatsoever, which may at any time arise between the parties to this contract in connection with the contract or any

matter arising out of or in relation thereto, shall be referred to Sole Arbitrator as per the provisions of Arbitration and Conciliation Act, 1996 and the venue of arbitration proceedings shall be at Gandhinagar. The Language of the Arbitration shall be in English.

- b) Notwithstanding the existence of any dispute or difference and / or reference for arbitration, the CA Firm shall proceed with and continue without hindrance the performance of the work under the contract with due diligence and expedition in a professional manner and the payment due to the CA firm shall not be withheld by the GMB on account of such difference or arbitration proceedings unless such payment is subject matter of the arbitration.

Annexure I

TECHNICAL PROPOSAL APPLICATION FORM

Name of work: Request for Proposal (RFP) for Appointment of Audit firm for internal audit purpose to GMB

To,
Financial Controller cum Chief Account Officer
Sagar Bhavan, Opp. Air Force Station,
"CHH" Road, Sector - 10/A,
Gandhinagar 382 010, GUJARAT (INDIA)

Sir,

Having examined the bid documents including scope of works and requirements of the aforesaid work, we hereby submit all necessary information and relevant documents as desired.

The application is made by us on behalf of..... In the capacity of..... duly authorized to submit the offer.

The necessary evidence admissible in law in respect of authority assigned to us on behalf of the firms for applying and for completion of the contract document is attached herewith.

The enclosed technical proposal includes the authorization document in the name of the Authorized Signatory. We have attached Demand Draft bearing no._____ dt._____ of Rs. 5,900/- as tender fees and Demand Draft bearing no._____ dt. _____ of Rs. 1,18,000/- as Earnest Money Deposit (EMD) in a separate envelope.

It is certified that the information furnished in this document is authentic.

We undersigned accept that the employer (GMB) reserves the rights to reject this proposal as well as the bid for this work without assigning any reason.

Signature of the Authorized signatory of applicant

Name: _____

Position: _____

Address: _____

Telephone no. : _____

Encl:

1. Annexure duly filled in prescribed form
2. Evidence of the authority to sign

Annexure II

Details of Organization

S.N.	Particulars	Details
1	Name of the Bidder	
2	Address of the Bidder	
3	Contact Person & Contact Details (including mobile no. & email address)	
4	Date of registration/formation	
5	Date of commencement of business	
6	Bidder's Experience	
6.1	No of years of experience of similar work	
6.2	Similar Assignment carried out in last 3 years: Name of Client: Name Assignment: Brief of Assignment: Professional Fees received (in Rs. Lakhs) Duration: Starting and Ending date	
7	Financial Capacity	
7.1	Average annual professional receipt of last 3 years i.e. FY 2021-22, FY 2022-23 & FY 2023-24	
8	Brief Description of the Company / firm including details of its main lines of Business	
9	Details of individual(s) who will serve as the point of contact/ communication for GMB: (a) Name: (b) Designation: (c) Company: (d) Address:	

Request for Proposal (RFP) for Appointment of Audit firm for internal audit purpose to GMB

	(e) Telephone Number: (f) E-Mail Address:			
10	Particulars of the Authorized Signatory of the Bidder: (a) Name: (b) Designation: (c) Company: (d) Address: (e) Phone Number: (f) Email Address:			
11	Address of the corporate headquarters and its branch office(s), if any, in India:			
12. Name & Details of CA engaged by firm as on date				
No.	Name of Chartered Accountant	Membership No.	Role & designation	Appointment date
			Partner/Employee	

- Please use additional sheets, if required, for submitting additional information.
- Please submit documentary proof of the above information, along with the Bid.

Signature of the Authorized signatory of applicant

Name : _____

Position : _____

Address : _____

Telephone no. : _____

Annexure III
Project Experience

S. No.	Name of assignment	Name of client	Brief Scope (Type of audit)	Start & End Date	Professional Fees received (in Rs. Lakhs)
1					
2					
3					
4					
5					
6					

- Consultants to attach client's certificate/ engagement letter of the assignment indicated in their experience record and the total professional fees
- Non-disclosure of any information in the Schedule will result in dis-qualification of the firm

Signature of the Authorized signatory of applicant

Name: _____

Position: _____

Address: _____

Telephone no. : _____

Annexure IV

Financial Capacity

TO WHOMSOEVER IT MAY CONCERN

This is to certify that as per Audited Financial Statements of (“Name of firm”) for the period FY 2023-24, FY 2022-23, FY 2021-22 the other relevant documents maintained by (“Name of firm”), the Annual Turnover details from Consultancy/ Advisory Services in the field of internal audit Services for the said three financial years are as follows:

No	Financial Year	Annual Turnover (in Rs. Lakhs)
1	2021-22	
2	2022-23	
3	2023-24	
	Average Annual Turnover [(1) + (2) + (3)]/3	

Certificate from the Statutory Auditor

This is to certify that [name of company] [registered address] has received the payments shown above against the respective years.

Unique Document Identification Number (UDIN):

Name of Authorized Signatory:

Designation:

Registration No:

Name of firm:

Signature of Authorized Signatory:

Date:

Seal of Audit firm:

Annexure V

Format for Declaration of Blacklisting by any Government/ Public Sector Organization

(to be submitted on the letterhead)

The Company/ Firm should not have been blacklisted by any Government/ Public Sector Organization;

Letter No:

Date:

UNDERTAKING

To,
The Vice Chairman and Chief Executive Officer
Sagar Bhavan, Opp. Air Force Station,
"CHH" Road, Sector - 10/A,
Gandhinagar 382 010, GUJARAT (INDIA)

Sub: Request for Proposal (RFP) for Appointment of Audit firm for internal audit purpose to GMB

Dear Sir,

We, [Firm Name], having registered office at [address], are submitting the proposal for the above mentioned assignment. We do hereby confirm that we have not been blacklisted by any government (Central, State, ULBs)/ Public Sector Undertaking.

We remain,

Yours sincerely,

Authorized Signatory

Name of Authorized Signatory:

Designation:

Name of firm:

Date:

Seal of firm:

Annexure VI

Power of Attorney

Format for Power of Attorney for Signing of Proposal
(On Rs. 300/- Stamp paper duly attested by Notary Public)

Know all men by these presents, We _____ (name and address of the registered office) do hereby constitute, appoint and authorize Mr./ Ms. _____ (name and residential address) who is presently employed with us and holding the position of ___ as our attorney, to do in our name and on our behalf, all such acts, deeds and things necessary in connection with or incidental for **Appointment of Audit firm for internal audit purpose to GMB**, including signing and submission of all documents and providing information/ responses to Authority in all matters in connection with our Proposal.

We hereby declare that all acts, deeds and things done by our aid attorney pursuant to this Power of Attorney shall always be deemed to have been ratified by us and done by us.

Dated this the Day of 202_

For
(Name, Designation and Address)
Accepted

(Name, Title and Address of the Attorney)
Date: _____

Note:

- The mode of execution of the Power of Attorney should be in accordance with the procedure, if any, laid down by the applicable law and the charter documents of the executants (s) and when it is so required the same should be under common seal affixed in accordance with the required procedure.
- Also, wherever required, the Bidder should submit for verification the extract of the charter documents and documents such as a resolution/power of attorney in favour of the Person executing this Power of Attorney for the delegation of power hereunder on behalf of the Bidder.
- A certified copy of the appropriate resolution/ document conveying authority to the person signing this Power of Attorney shall be enclosed in lieu of the Power of Attorney.

રાજ્યના જાહેર સાહસો, શહેરી વિકાસ સત્તામંડળો, અને અન્ય સરકારી સંસ્થાઓ/ કચેરીઓમાં ચાર્ટર્ડ એકાઉન્ટન્ટ્સની સેવા લેવા બાબત.

ગુજરાત સરકાર,
નાણા વિભાગ,

ઠરાવ ક્રમાંક-જનવ-૧૦-૨૦૧૮-૧૧૪૩-અ.

સચિવાલય, ગાંધીનગર.

તા. ૧૬/૦૯/૨૦૧૯

પ્રસ્તાવના

રાજ્યના વિવિધ જાહેર સાહસો, શહેરી વિકાસ સત્તામંડળો/ અન્ય સત્તામંડળો તેમજ વિવિધ સરકારી કચેરીઓ, સંસ્થાઓ/ ટ્રસ્ટ/ મિશન વગેરેમાં જુદા- જુદા હેતુઓ માટે ચાર્ટર્ડ એકાઉન્ટન્ટની નિમણૂક કરવામાં આવે છે અથવા સેવા લેવામાં આવે છે. પરંતુ ચાર્ટર્ડ એકાઉન્ટન્ટની નિમણૂક કરવા અંગેની કોઈ ચોક્કસ પદ્ધતિ અથવા માપદંડ નક્કી કરવામાં આવેલ નથી. રાજ્યના વિવિધ જાહેર સાહસો, શહેરી વિકાસ સત્તામંડળો/ અન્ય સત્તામંડળો તેમજ વિવિધ સરકારી કચેરીઓ, સંસ્થાઓ/ ટ્રસ્ટ/ મિશન વગેરેમાં વિવિધ પ્રકારની કાયદાકીય કામગીરી તેમજ સેવાઓ માટે ચાર્ટર્ડ એકાઉન્ટન્ટની નિમણૂકના માપદંડો નક્કી કરવા અંગે સર્વગ્રાહી નીતિ ઘડવાની બાબત સરકારશ્રીની વિચારણામાં હતી. કાળજીપૂર્વકની વિચારણા બાદ ચાર્ટર્ડ એકાઉન્ટન્ટની નિમણૂક માટે નીતિ ઠરાવવામાં આવે છે.

ઠરાવ:

ચાર્ટર્ડ એકાઉન્ટન્ટ ડર્મ દ્વારા સ્ટેચ્યુટરી ઓડીટ, ઈન્ટરનલ ઓડીટ, પ્રી ઓડીટ, કોન્કરન્ટ ઓડીટ અથવા અન્ય પ્રકારના ઓડીટ સર્ટીફિકેશન અને Compliancesની કામગીરી સંભાળવામાં આવે છે. વિવિધ જાહેર સાહસો/સરકારી સંસ્થાઓ દ્વારા જુદી- જુદી પ્રકીયા દ્વારા તેમજ જુદા જુદા માપદંડોને અનુસરીને ચાર્ટર્ડ એકાઉન્ટન્ટ ડર્મની નિમણૂક કરવામાં આવે છે. આથી રાજ્યના વિવિધ જાહેર સાહસો, શહેરી વિકાસ સત્તામંડળો/ અન્ય સત્તામંડળો તેમજ વિવિધ સરકારી કચેરીઓ, સંસ્થાઓ/ ટ્રસ્ટ/ મિશન વગેરેમાં ચાર્ટર્ડ એકાઉન્ટન્ટની નિમણૂકના માપદંડોમાં એકસૂત્રતા જળવાય તેમજ યોગ્ય માપદંડો અપનાવવામાં આવે તે હેતુથી નીચે મુજબની નીતિવિષયક સૂચનાઓ બહાર પાડવામાં આવે છે.

૧. ચાર્ટર્ડ એકાઉન્ટન્ટ સંસ્થાઓની કેટેગરી નીચે મુજબ રહેશે:

ઈન્સ્ટીટ્યુટ ઓફ ચાર્ટર્ડ એકાઉન્ટન્ટ ઓફ ઈન્ડિયા (ICAI) દ્વારા બહુહેતુક એમ્પેનલમેન્ટ ફોર્મના આધારે આપવામાં આવતા રેન્કીંગ અને અન્ય માપદંડો મુજબ ચાર્ટર્ડ એકાઉન્ટન્ટ ડર્મની નક્કી કરેલ કેટેગરીઓ નીચે મુજબ છે:-

(૧) કેટેગરી-૧ :- ICAI દ્વારા નક્કી કરવામાં આવેલ રેન્કીંગ મુજબની કેટેગરી ૧ ડર્મ તેમજ નીચે મુજબના અન્ય માપદંડો.

(એ) ડર્મની ઓડીટ અને એટેસ્ટેશનની આવક રૂ. ૧ કરોડથી વધુ હોવી જોઈએ.

(બી) ડર્મનો નોંધણી સમયગાળો ઓછામાં ઓછો ૨૦ વર્ષ હોવો જોઈએ.

(સી) ફર્મમાં ઓછામાં ઓછા ૭ ચાર્ટર્ડ એકાઉન્ટન્ટ હોવા જોઈએ. જેમાંથી ઓછામાં ઓછા ૫ ચાર્ટર્ડ એકાઉન્ટન્ટ ફરજિયાત ભાગીદાર હોવા જોઈએ.

(ડી) નોંધાયેલ કંપનીઓના કિસ્સામાં(ઉપર કેટેગરી 1) ફર્મ દ્વારા ઓછામાં ઓછી એક લિસ્ટેડ કંપનીનું ઓડીટ કાર્ય છેલ્લા ૩ વર્ષમાં સંભાળેલ હોવું જોઈએ.

(૨)કેટેગરી-2 :-ICAI દ્વારા નક્કી કરવામાં આવેલ રેન્કીંગ મુજબની કેટેગરી 2 ફર્મ તેમજ નીચે મુજબના અન્ય માપદંડો.

(એ) ફર્મની ઓડીટ અને એટેસ્ટેશનની આવક રૂ.૫૦ લાખથી વધુ હોવી જોઈએ.

(બી) ફર્મનો નોંધણી સમયગાળો ઓછામાં ઓછો ૧૫ વર્ષ હોવો જોઈએ.

(સી) ફર્મમાં ઓછામાં ઓછા ૫ ચાર્ટર્ડ એકાઉન્ટન્ટ હોવા જોઈએ. જેમાંથી ૩ ચાર્ટર્ડ એકાઉન્ટન્ટ ફરજિયાત ભાગીદાર હોવા જોઈએ.

(૩)કેટેગરી-૩ :-ICAI દ્વારા નક્કી કરવામાં આવેલ રેન્કીંગ મુજબની કેટેગરી ૩ ફર્મ તેમજ નીચે મુજબના અન્ય માપદંડો.

(એ) ફર્મની ઓડીટ અને એટેસ્ટેશનની આવક રૂ.૨૫ લાખથી હોવી જોઈએ.

(બી) ફર્મનો નોંધણી સમયગાળો ઓછામાં ઓછો ૧૦ વર્ષ હોવો જોઈએ.

(સી) ફર્મમાં ઓછામાં ઓછા ૨ ચાર્ટર્ડ એકાઉન્ટન્ટ હોવા જોઈએ.

(૪)કેટેગરી-૪ :-ICAI દ્વારા નક્કી કરવામાં આવેલ રેન્કીંગ મુજબની કેટેગરી ૪ ફર્મ તેમજ નીચે મુજબના અન્ય માપદંડો

(એ) ફર્મની ઓડીટ અને એટેસ્ટેશનની આવક રૂ.૧૦ લાખથી વધુ હોવી જોઈએ.

(બી) ફર્મનો નોંધણી સમયગાળો ઓછામાં ઓછો ૫ વર્ષ હોવો જોઈએ.

(સી) ફર્મમાં ઓછામાં ઓછા ૨ ચાર્ટર્ડ એકાઉન્ટન્ટ હોવા જોઈએ.

૨. આ ઠરાવ સાથે સામેલ પરિશિષ્ટ-૧(જાહેર સાહસો),પરિશિષ્ટ-૨(ઓથોરીટીસ), પરિશિષ્ટ-૩(ટ્રસ્ટ, મિશન, સંસ્થા વિગેરે.)માં રાજ્યના વિવિધ જાહેર સાહસો, શહેરી વિકાસ સત્તામંડળો/ અન્ય સત્તામંડળો, સંસ્થાઓ/ ટ્રસ્ટ/ મિશન વિગેરેના નામ સામે જે કેટેગરીની સી.એ. ફર્મ દર્શાવેલ છે કમસેકમ તે કેટેગરી પ્રમાણે ચાર્ટર્ડ એકાઉન્ટન્ટ ફર્મની નિમણૂક કરવાની રહેશે. એટલે કે તે અથવા તેનાથી ઊંચી કેટેગરીની સી.એ.ફર્મની નિમણૂક થઈ શકશે. પરંતુ તેનાથી નીચેની કેટેગરીની નહીં.

૩. તદઉપરાંત સરકારી વહીવટી વિભાગો/ ખાતાના વડાઓ/ કચેરીઓ(જેનો સમાવેશ પરિશિષ્ટ ૧,૨અને ૩માં થતો નથી) દ્વારા તેમના હસ્તકની કચેરીઓનું ઓડીટ કરવા માટે નીચે દર્શાવ્યા મુજબની કેટેગરી પ્રમાણે ચાર્ટર્ડ એકાઉન્ટન્ટ ફર્મની નિમણૂક કરવાની રહેશે.

અનુક્રમ નંબર	જે તે કામ/ સેવા માટેની ફી(ટેક્સ સિવાય)	સી.એ. ફર્મની કેટેગરી
૧	રૂપિયા ૨૫ લાખથી વધુ	I
૨.	રૂપિયા ૧૫ લાખથી ૨૫ લાખ સુધી	કમસેકમ II
૩.	રૂપિયા ૫ લાખથી ૧૫ લાખસુધી	કમસેકમ III
૪.	રૂપિયા ૫ લાખથી ઓછી	કમસેકમ IV

૪.રાજ્યના વિવિધ જાહેર સાહસો, શહેરી વિકાસ સત્તામંડળો/ અન્ય સત્તામંડળો તેમજ વિવિધ સરકારી કચેરીઓ, સંસ્થાઓ/ ટ્રસ્ટ/ મિશન વગેરી સી.એ. ફર્મના ઉપર ઉલ્લેખ કરેલ માપદંડો અંગે જરૂરી પુરાવાઓ મેળવી લેવાના રહેશે.

૫. ઉક્ત સૂચનાઓ ઉપરાંત નીચે મુજબની અન્ય સૂચનાઓ ધ્યાને લેવાની રહેશે.

(૧) ફર્મની રજીસ્ટર્ડ ઓફીસ ગુજરાતમાં હોવી જોઈએ, અને જો રજીસ્ટર્ડ ઓફીસ ગુજરાતમાં ન હોય તો બે પૂર્ણ સમયની શાખાઓ ગુજરાતરાજ્યમાં ઓછામાં ઓછા ૩વર્ષથી કાર્યરત હોવી જોઈએ.

(૨) જો કોઈ જાહેર સાહસ/ સંસ્થાને ઓડીટના હેતુ માટે કોઈ ક્ષેત્રની વિશિષ્ટ જરૂરીયાત હોય, દા.ત. બંદરો કે ઊર્જા ક્ષેત્રે, તો આવા જાહેર સાહસ/ સરકારી સંસ્થા દ્વારા ચાર્ટર્ડ એકાઉન્ટન્ટ ફર્મ સંબંધી આવા ક્ષેત્રના વિશિષ્ટ અનુભવને વધારાના યોગ્યતા માપદંડ તરીકે રાખી શકાશે.

(૩) ઉક્ત બાબતો/ સૂચનાઓ તમામ પ્રકારની ઓડીટ કામગીરી, જેવી કે સ્ટેચ્યુટરી ઓડીટ(સી.એ.જી. દ્વારા થતી નિમણૂક સિવાયની બાબતો), આંતરિક ઓડીટ, પ્રી. ઓડીટ, સાતત્ય ઓડીટ(Concurrent), અન્ય તમામ પ્રકારના ઓડીટ, સર્ટીફિકેશન તેમજ કોમ્પ્લાયન્સ(Compliances)ની કામગીરીને લાગુ પડશે.

(૪) રાજ્યના વિવિધ જાહેર સાહસો, શહેરી વિકાસ સત્તામંડળો/ અન્ય સત્તામંડળો તેમજ વિવિધ સરકારી કચેરીઓ, સંસ્થાઓ/ ટ્રસ્ટ/ મિશન માટે નિયત થયેલ સી.એ. ફર્મની કેટેગરીથી ઉપરની કેટેગરીના સી.એ. ફર્મને નિમણૂક આપી શકાશે.

(૫) જો ચાર્ટર્ડ એકાઉન્ટન્ટ સી.એ. ફર્મના Employee(કર્મચારી) હોય તો તે ફર્મ સાથે ઓછામાં ઓછો એક વર્ષ માટે Employee(કર્મચારી) તરીકે ફર્મ સાથે જોડાયેલા હોવા જોઈએ.

(૬) જો કોઈ જાહેર સાહસો, શહેરી વિકાસ સત્તામંડળો/ અન્ય સત્તામંડળો તેમજ વિવિધ સરકારી કચેરીઓ, સંસ્થાઓ/ ટ્રસ્ટ/ મિશનનું નામ આ સાથે સામેલ યાદીમાં ઉલ્લેખ થયેલ ન હોય તો તેને સમકક્ષ સંસ્થા/ કચેરીની કેટેગરી લાગુ પાડવાની રહેશે.

(૭) જાહેર સાહસો, શહેરી વિકાસ સત્તામંડળો/ અન્ય સત્તામંડળો તેમજ વિવિધ સરકારી કચેરીઓ, સંસ્થાઓ/ ટ્રસ્ટ/ મિશન વગેરે દ્વારા ચાર્ટર્ડ એકાઉન્ટન્ટની નિમણૂક પારદર્શક રીતે અનુસરવાની રહેશે.

જે જાહેર સાહસ/સંસ્થાએ ચાર્ટર્ડ એકાઉન્ટન્ટ ની નિમણૂક વર્ષ ૨૦૧૯-૨૦ માટે અથવા કોઈ ચોક્કસ કામ માટે ઠરાવની તારીખ પહેલા કરેલ હશે તેમને આ સૂચનાઓ નાણાકીય વર્ષ ૨૦૨૦-૨૧ અને ૨૦૨૧-૨૨ માટે લાગુ પડશે. તે સિવાય ના તમામ કિસ્સાઓમાં આ સૂચનાઓ નાણાકીય વર્ષ ૨૦૧૯-૨૦, ૨૦૨૦-૨૧ અને ૨૦૨૧-૨૨ માટે લાગુ પડશે. ત્યાર પછી ગુણ દોષ ઉપર આ સૂચનાઓ લંબાવવા અંગે વિચારણા કરવામાં આવશે.

આથી, રાજ્યના સર્વે વહીવટી વિભાગો હસ્તકનારાજ્યના વિવિધ જાહેર સાહસો, શહેરી વિકાસ સત્તામંડળો/ અન્ય સત્તામંડળો તેમજ વિવિધ સરકારી કચેરીઓ, સંસ્થાઓ/ ટ્રસ્ટ/ મિશન, સરકારના વહીવટી વિભાગો, ખાતાના વડા અને તેમના તાબા હેઠળની કચેરીઓ વગેરે દ્વારા ચાર્ટર્ડ એકાઉન્ટન્ટ ફર્મની લેવાની થતી સેવાઓ માટે ઉપર ઉલ્લેખ કર્યા મુજબની સૂચનાઓનું પાલન કરવાનું રહેશે.

ગુજરાતના રાજ્યપાલશ્રીના હુકમથી અને તેમના નામે,



(ચંદ્રવદન મેકવાન),

સંયુક્ત સચિવ,

નાણા વિભાગ,

બિડાણ: પરિશિષ્ટ ૧, ૨, ૩

પ્રતિ.

- માન.મુખ્યમંત્રીશ્રીના અંગત સચિવશ્રી.
- માન.નાયબ મુખ્યમંત્રીશ્રીના અંગત સચિવશ્રી
- સર્વે મંત્રીશ્રીના અંગત સચિવશ્રી
- સચિવાલયના સર્વે વિભાગો (સંબંધિતોને પત્ર પાઠવી સૂચના આપવાની વિનંતી સહ)
- નાણા વિભાગના સર્વે અધિકારીશ્રી (નાણા સલાહકાર સહિત)
- મેનેજીંગ ડીરેક્ટરશ્રી, સર્વે બોર્ડ/કોર્પોરેશન/ જોઈન્ટ સેક્ટર/ઓથોરીટી)(વહીવટી વિભાગો મારફત)
- મુખ્ય કારોબારી અધિકારીશ્રી, સર્વે શહેરી વિકાસ સત્તામંડળો.(વહીવટી વિભાગ મારફત)
- સીસ્ટમ મેનેજરશ્રી, નાણા વિભાગ, સચિવાલય, ગાંધીનગર તરફ વેબ સાઇટ પર આ પરિપત્ર અપલોડ કરવાની વિનંતી સહ
- સિલેક્ટ ફાઇલ
- ના.સે.અ સીલેક્ટ ફાઇલ

નાણા વિભાગના તા. ૧૬/૦૯/૨૦૧૯ ના ઠરાવ ક્રમાંક: જનવ-૨૦૧૮-૧૧૪૩-અ નું બિડાણ

પરિશિષ્ટ-૧

Name of Public Sector Undertaking

	Agriculture & Co-Operation Department	Category of C.A. Firm
1	Gujarat State Land Development Corporation Limited.	I
2	Gujarat Agro Industries Corporation Limited	I
3	Gujarat State Seeds Corporation Limited	II
4	Gujarat Sheep & Wool Development Corporation Limited	IV
5	Gujarat State Warehousing Corporation.	III
	Energy & Petrochemicals Department	
6	Gujarat Power Corporation Limited	I
7	Gujarat State Petroleum Corporation Limited	I
8	GSPC LNG Limited.	I
9	GSPC (JPDA) Limited.	
10	GSPC Pipavav Power Corporation Limited.	I
11	Gujarat State Petronet Limited.	I
12	GSPL India Gasnet Limited.	I
13	GSPL India Transco Limited.	I
14	Gujarat Urja Vikas Nigam Limited.	I
15	Gujarat State Electricity Corporation Limited.	I
16	Uttar Gujarat Vij Company Limited	I
17	Dakshin Gujarat Vij Company Limited	I
18	Pashim Gujarat Vij Company Limited	I
19	Madhya Gujarat Vij Company Limited	I
20	Gujarat State Energy Generation Company Limited	I
21	Gujarat Energy Transmission Corporation Limited.	I
22	Gujarat Info Petro Limited.	II
23	Gujarat Gas Company Limited.	I
	Finance Department	
24	Gujarat State Financial Services Limited.	I
25	Gujarat State Investments Limited.	I
	Food & Civil Supplies Department	
26	Gujarat Civil Supplies Corporation Limited.	I
	Forest and Environment Department.	
27	Gujarat State Forest Development Corporation Limited.	III
28	Gujarat Pollution Control Board.	II
	Health & Family welfare Department	
29	Gujarat Medicinal Plant Board	IV
30	Gujarat Medical Service Corporation Limited.	I
	Home Department	
31	Gujarat State Police Housing Corporation Limited.	II
	Industries & Mines Department	
32	Gujarat Mineral Development Corporation Limited.	I
33	Gujarat Industrial Investment Corporation Limited.	III
34	Tourism Corporation of Gujarat Limited.	II
35	Gujarat Handloom & Handicraft Development Corporation Limited.	III

36	Gujarat Rural Industrial Marketing Corporation Limited.	II
37	Gujarat Industrial & Technical Consultancy Limited.	IV
38	Gujarat Industrial Corridor Corporation Limited.	
39	Gujarat State Aviation Infrastructure Company Limited.(GujSAIL)	III
40	Dholera International Airport Company Limited.	III
41	Dahej SEZ Limited.	II
42	Gujarat Tour Development Corporation Limited..	IV
43	Gujarat Industrial Development Corporation.	I
44	Gujarat State Financial Corporation.	III
45	Gujarat Infrastructure Development Board.	III
46	Gujarat State Khadi Gramudhog Board	III
47	Gujarat Pavitra Yatradham Vikas Board	III
	Narmada Water Resources & Water Supply Kalpasar Department	
48	Gujarat Water Resources Development Corporation Limited.	III
49	Sardar Sarovar Narmada Nigam Limited.	I
50	Gujarat Water Infrastructure Limited.	I
51	Gujarat Water Supply & Sewerage Board.	I
	Panchayat Rural Housing & Rural Development Department	
52	Gujarat State Rural Development Corporation Limited.	IV
53	Gujarat Livelihood Promotion Company Limited.	III
54	Gujarat Rural Housing Board.	IV
	Ports and Transport Department	
55	Gujarat Port Infrastructure & Development Company.	III
56	Gujarat Maritime Board.	I
57	Gujarat State Road Transport Corporation Limited.	I
	Roads and Buildings Department	
58	Gujarat State Road Development Corporation Limited.	I
	Science and Technology Department	
59	Gujarat Informatics Limited.	II
	Social Justice & Empowerment Department	
60	Gujarat Minority Finance & Development Corporation Limited.	IV
61	Gujarat Gopalak Vikas Nigam Limited.	IV
62	Gujarat Thakor & Koli Vikas Nigam Limited.	IV
63	Gujarat Safai Kamdar Vikas Nigam Limited.	IV
64	Gujarat Backward Class Development Corporation.	IV
65	Gujarat State Schedule Castes Development Corporation.	III
66	Gujarat Vicharati & Vimukt Jati Vikas Nigam	IV
67	Dr. Ambedkar Antyoday Vikas Nigam	IV
68	Bin Anamat Varg Shixanik & Arthik Vikas Nigam	IV
	Tribal Development Department	
69	Gujarat Tribal Development Corporation	IV

Urban Development & Uraban Housing Department		
70	Gujarat Urban Development Company Limited	II
71	Gujarat Municipal Finance Board.	IV
72	Gujarat Housing Board.	III
73	Metro Link Express For Gandhinagar & Ahmedabad.(MEGA)	I
Women and Child Development Department		
74	Gujarat Women Economic Development Corporation Limited.	IV

નાણા વિભાગના તા. ૧૬/૦૮/૨૦૧૯ ના ઠરાવ ક્રમાંક: જનવ-૨૦૧૮-૧૧૪૩-અ નું બિડાણ

પરિશિષ્ટ-૨

Gujarat State Government Authorities

No.	Industries and Mines Department	Category of C.A. Firm
1	Dholera Special Investment Regional Development Authority	II
2	Gujarat Chemical and Petrochemicals Special Investment Regional Development Authority	II
3	Mandal Becharaji Investment Regional Development Authority	III
	Urban Development & Urban Housing Development Department	
	Urban Development Authority	
1	Gandhinagar Urban Development Authority	II
2	Ahmedabad Urban Development Authority	I
3	Vadodara Urban Development Authority	I
4	Surat Urban Development Authority	I
5	Rajkot Urban Development Authority	I
6	Junagadh Urban Development Authority	II
7	Bharuch- Ankaleshwar Urban Development Authority	IV
8	Gujarat International Finance Tech city Urban Development Authority	IV
9	Morbi-Vankaner Urban Development Authority	IV
10	Surendranagar-Dudharage- Vadhavan Urban Development Authority	IV
11	Anand- Vallabh vidhyanagar- Karamsad Urban Development Authority	IV
12	Himmatnagar Urban Development Authority	IV
13	Navsari Urban Development Authority	IV
14	Bardoli Urban Development Authority	IV
	Area Development Authority	
1	Bhavanagar Area Development Authority	III
2	Jamanagar Area Development Authority	III
3	Bhuj Area Development Authority	IV
4	Anjar Area Development Authority	IV
5	Bhachau Area Development Authority	IV
6	Rapar Area Development Authority	IV
7	Ambaji Area Development Authority	IV
8	Alang Area Development Authority	IV
9	Vadinar Area Development Authority	IV
10	Khambhadiya Area Development Authority	IV
11	Shamalaji Area Development Authority	IV
12	Khajod Area Development Authority	IV
13	Gandhidham Area Development Authority	IV

Trust/Societies/Missions set up by Government

(1) Agriculture & Co-operation Department

Sr.No.	Name of Trust/Societies/Missions	Category of CA Firm
1	Gujarat Horticulture Mission	IV
2	Gujarat Livestock Development Board, Gandhinagar	IV
3	State Agricultural Management & Extension Training Institute, Gujarat (SAMETI-G)	IV
4	Gujarat State Seed Certification Agency	IV

(2) Climate Change Department

Sr.No.	Name of Trust/Societies/Missions	Category of CA Firm
1	Gujarat Energy Development Agency (GEDA)	II

(3) Education Department

Sr.No.	Name of Trust/Societies/Missions	Category of CA Firm
1	Gujarat Council of Elementary Education	III
2	Gujarat Council of Secondary Education	III
3	Gujarat Knowledge Society	IV
4	Gujarat School Quality Accreditation Council	IV
5	Gujarat State Board of School Text Books	II
6	Knowledge Consortium of Gujarat	IV
7	Society for Creation of Opportunity Through Proficiency in English (SCOPE)	IV
8	Gujarat State Open School Society, Gandhinagar	IV
9	Gujarat Education Innovation Commission (GEIC)	IV
10	Gujarat Teachers University/Indian Institute of Teachers Education (IITE)	IV
11	State Literacy Mission Authority (SLMA) for Sakshar Bharat	IV
12	State Examination Board (SEB)	III
13	Gujarat Council of Educational Research and Training (GCERT)	III
14	Gujarat Institute of Education Technology (GIET) Society	IV

(4) Finance Department

Sr.No.	Name of Trust/Societies/Missions	Category of CA Firm
1	Gujarat Socio Economic Development Society	IV
2	Public Policy and Finance Institute of Gujarat.	IV

(5) Food, Civil Supply and Consumer's Affairs Department

Sr.No.	Name of Trust/Societies/Missions	Category of CA Firm
1	Consumers Affairs Protection Agency Of Gujarat.	IV

(6) Forest & Environment Department

Sr.No.	Name of Trust/Societies/Missions	Category of CA Firm
1	Gujarat Ecological Education & Research Foundation, Gandhinagar	IV
2	Gujarat Marine National Park & Marine Sanctuary Conservation Society	IV
3	Gujarat State Lion Conservation Society	IV
4	Biodiversity Conservation & Rural livelihood Improvement Project Society	IV
5	Gujarat Environment Management Institute (GEMI)	IV

(7) General Administration Department

Sr.No.	Name of Autonomous Body	Category of CA Firm
1	Gujarat Social Infrastructure Development Society	III
2	Gujarat State Non Resident Gujarati's Foundation	III
3	Sardar Patel Institute of Public Administration (SPIPA)	III

(8) Health & Family Welfare Department

Sr.No.	Name of Trust/Societies/Missions	Category of CA Firm
1	Sickle Cell Anemia Control Society, Gujarat	III

2	Gujarat State AIDS Control Society, Ahmedabad, Gujarat	III
3	National Health Mission, State Health Society, Gujarat	III
4	The Gujarat Cancer & Research Institute, Ahmedabad, Gujarat	III
5	UN Mehta Institute of Cardiology & Research Centre, Ahmedabad	III
6	Institute of Kidney Disease & Research Centre	III
7	Gujarat Medical Education Research Society	II
8	Gujarat Medicinal Plants Board, Gujarat State, Gandhinagar	IV
9	Gujarat State Poor Patient Medical Relief Society, Gandhinagar	IV
10	Rogi Kalyan Samiti, Civil Hospital Ahmedabad	IV
11	Rogi Kalyan Samiti, SSG Hospital, Vadodara	IV
12	Rogi Kalyan Samiti, Sir T. General Hospital, Bhavnagar	IV
13	Guru Govindsingh Govt Hospital, Rogi Kalyan Samiti, Jamnagar.	IV
14	Pandit Dindayal Upadhyay Medical Collage- Hospital, Rogi K. Samiti, Rajkot	IV
15	Medical Collage Development Committee, Medical Collage Surat	IV
16	B J Medical Collage Development Society, Ahmedabad	IV
17	Rogi Kalyan Samiti, New Civil Hospital Surat	IV
18	Rogi Kalyan Samiti, Govt Spine Institute & Physiotherapy Collage Ahmedabad	IV
19	Medical College Development Society, Vadodara	IV
20	Gujarat State Council for Blood Tranfusion, Ahmedabad	III
21	Medical College Development Society, Bhavnagar	IV
22	Medical College Development Society, Rajkot	IV

(9) Home Department

Sr.No.	Name of Trust/Societies/Missions	
1	Nashabandhi Mandal, Gujarat, Ahmedabad	IV
2	Suraksha Setu Society, State Level, Gandhinagar	IV
3	Suraksha Setu Society, Police Commissioner Ahmedabad	IV
4	Gujarat Forensic Science University	III
5	Raksha Shakti University	IV
6	Suraksha Setu Society in All District	IV

(10) Industries & Mines Department

Sr.No.	Name of Trust/Societies/Missions	
1	Gujarat Mineral Research & Development Society	III
2	Gujarat Industrial Research & Development Agency, Vadodara	IV
3	State Institute of Hotel Management, Siddhpur, Dist: Patan	IV
4	Shri Shamlaji Vikas Mandal Samiti, Shamlaji, Dist: Sabarkantha	IV
5	Industrial Extension Bureau (INDEXT-B)	II
6	Industrial Extension Cottage (INDEXT-C)	IV
7	Ahmedabad Haat Management Society	IV
8	Gujarat Matikam Kalakari & Rural Technology Institute, Gujarat	IV
9	GIDC Education Society	IV
10	Gujarat PCPIR Welfare Society	IV
11	Gujarat Udyog Bhavan Society, Gandhinagar	IV
12	The Centre for Entrepreneurship Development	III
13	Dholera Special Investment Region Welfare Society	IV

(11) Information & Broadcasting Department

Sr.No.	Name of Trust/Societies/Missions	
1	Gujarat Press Academy, Gandhinagar	IV

(12) Labour & Employment Department

Sr.No.	Name of Trust/Societies/Missions	
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1	Gujarat Council of Vocational Training	II
2	Gujarat Rural Workers' Welfare Board, Gandhinagar	IV
3	Gujarat Skill Development Society	IV
4	Mahatma Gandhi Labour Institute, Ahmedabad	III
5	Gujarat Unorganized Workers Welfare Board(Except Agri Worker)Ahmedabad	IV
(13) Narmada Water Resources, Water Supply & Kalpasar Department		
Sr.No.	Name of Trust/Societies/Missions	
1	Sardar Vallabhbhai Patel Rashtriya Ekta Trust	III
2	Water & Sanitation Management Organisation (WASMO)	III
(14) Panchayat Rural Housing & Rural Development Department		
Sr.No.	Name of Trust/Societies/Missions	
1	Gujarat State Water Shed Management Agency (GSWMA)	III
2	e Gram Vishva gram Society	IV
(15) Revenue Department		
Sr.No.	Name of Trust/Societies/Missions	
1	Gujarat Institute Of Disaster Management (GIDM)	IV
(16) Road & Buildings Department		
Sr.No.	Name of Trust/Societies/Missions	
1	Gujarat Rural Road Development Agency	IV
(17) Science & Technology Department		
Sr.No.	Name of Trust/Societies/Missions	
1	Gujarat Council on Science and Technology	IV
2	Gujarat State Bio-Technology Mission	IV
3	Institute of Seismological Research	IV
4	Bhaskaracharya Institute for Space Application & Geo-Informatics (BISAG)	III
5	Gujarat Council of Science City	III
6	Gujarat Bio Technological Reasearch	IV
7	Savli Technology & Business Incubator	IV
(18) Social Justice & Empowerment Department		
Sr.No.	Name of Trust/Societies/Missions	
1	Gujarat State Probation & After Care Association	IV
2	Gujarat State Child Protection Society (GSCPS)	IV
(19) Sports, Youth & Cultural Activities Department		
Sr.No.	Name of Trust/Societies/Missions	
1	Sports Authority of Gujarat	IV
2	Gujarat Sahitya Academy	IV
3	Hindi Sahitya Academy	IV
4	Sindhi Sahitya Academy	IV
5	Urdu Sahitya Academy	IV
6	Sanskrit Sahitya Academy	IV
7	Kuchchi Sahitya Academy	IV
8	Gaujarat State Sangeet Natak Acadamy	IV
9	Gujarat State Lalitkaia Academy	IV
(20) Tribal Development Department		
Sr.No.	Name of Trust/Societies/Missions	
1	Development Support Agency of Gujarat (D-SAG)	III
2	Tribal Research & Training Institute.	IV
3	Gujarat State Tribal Development Residential Educational Institution Society	II

(21) Urban Development & Urban Housing Department		
Sr.No.	Name of Trust/Societies/Missions	
1	Gujarat Urban Development Mission	III
(22) Women & Child Development Department		
Sr.No.	Name of Trust/Societies/Missions	
1	Gender Resource Centre, Polytechnic Campus, Ahmedabad	IV
2	Integrated Child Development Scheme Society (ICDS)	IV

રાજ્યના જાહેર સાહસો, શહેરી વિકાસ સત્તામંડળો, અને અન્ય સરકારી સંસ્થાઓ/ કચેરીઓમાં ચાર્ટર્ડ એકાઉન્ટન્ટ ફર્મની સેવા લેવા બાબત.

ગુજરાત સરકાર,
નાણા વિભાગ,
ઠરાવ ક્રમાંક-જનવ-૧૦-૨૦૧૮-૧૧૪૩-અ.
સચિવાલય, ગાંધીનગર.
તા. ૦૮/૦૬/૨૦૨૦

વંચાણમાં લીધા: ઠરાવ ક્રમાંક: જનવ-૧૦-૨૦૧૮-૧૧૪૩-અ, તા. ૧૬.૯.૨૦૧૯

પ્રસ્તાવના

રાજ્યના વિવિધ જાહેર સાહસો, શહેરી વિકાસ સત્તામંડળો/ અન્ય સત્તામંડળો તેમજ વિવિધ સરકારી કચેરીઓ, સંસ્થાઓ/ ટ્રસ્ટ/ મિશન વગેરે દ્વારા કરવામાં આવતી ચાર્ટર્ડ એકાઉન્ટન્ટની નિમણૂકના માપદંડોમાં એકસૂત્રતા જળવાય તેમજ યોગ્ય માપદંડો અપનાવવામાં આવે તે હેતુથી ઉક્ત વંચાણમાં લીધેલ સંદર્ભિત ઠરાવથી વિગત વાર સૂચનાઓ બહાર પાડવામાં આવેલ છે.

સંબંધિત ઠરાવની વિવિધ શરતો/જોગવાઈઓ તેમજ ચાર્ટર્ડ એકાઉન્ટન્ટની ફર્મની નિયત કરવામાં આવેલ વિવિધ કેટેગરીઓના માપદંડોમાં ફેરફાર કરવા અંગે, વિવિધ ચાર્ટર્ડ એકાઉન્ટન્ટ ફોર્મ તેમજ ઇન્સ્ટિટ્યૂટ ઓફ ચાર્ટર્ડ એકાઉન્ટન્ટ ઓફ ઇન્ડિયા (ICAI)ની પ્રોફેશનલ ડેવલપમેન્ટ કમિટી(PDC) દ્વારા રજૂઆતો કરવામાં આવેલ, ઉક્ત રજૂઆતો અન્વયે, જરૂરી ચર્ચા વિચારણા માટે અધિક મુખ્ય સચિવશ્રી, નાણાંની અધ્યક્ષતામાં ઇન્સ્ટિટ્યૂટ ઓફ ચાર્ટર્ડ એકાઉન્ટન્ટ ઓફ ઇન્ડિયા (ICAI) ના અમદાવાદ ચેપ્ટરના ચેરમેન અને અન્ય પ્રતિનિધિઓ સાથે તા. ૨૩.૧૦.૨૦૧૯ ના રોજ બેઠકનું આયોજન નાણાં વિભાગ કક્ષાએ કરવામાં આવેલ. સંબંધિત બેઠકમાં ઠરાવની વિવિધ શરતો/જોગવાઈઓ તેમજ ચાર્ટર્ડ એકાઉન્ટન્ટની ફર્મની નિયત કરવામાં આવેલ તથા વિવિધ કેટેગરીઓના માપદંડો બાબતે વિસ્તૃત ચર્ચા વિચારણા કરવામાં આવેલ હતી.

ઇન્સ્ટિટ્યૂટ ઓફ ચાર્ટર્ડ એકાઉન્ટન્ટ ઓફ ઇન્ડિયા (ICAI)ના પ્રતિનિધિઓ દ્વારા, વધુ સારી સ્પર્ધાત્મકતા થાય અને વધુ સંખ્યામાં ચાર્ટર્ડ એકાઉન્ટન્ટ ફર્મ્સ, રાજ્યના વિવિધ જાહેર સાહસો, શહેરી વિકાસ સત્તામંડળો/ અન્ય સત્તામંડળો તેમજ વિવિધ સરકારી કચેરીઓ, સંસ્થાઓ/ ટ્રસ્ટ/ મિશન વગેરેને પૂરી પાડવામાં આવતી ઓડિટ અને અન્ય સેવાકીય નિમણૂકોમાં ભાગ લઈ શકે તે હેતુથી ઠરાવની વિવિધ શરતો/જોગવાઈઓ અને ચાર્ટર્ડ એકાઉન્ટન્ટની ફર્મની નિયત કરવામાં આવેલ વિવિધ કેટેગરીઓના માપદંડોમાં જરૂરી સુધારાઓ સૂચવવામાં આવેલ હતા.

વધુ સારી સ્પર્ધાત્મકતા થાય અને વધુ સંખ્યામાં ચાર્ટર્ડ એકાઉન્ટન્ટ ફર્મ્સ, રાજ્યના વિવિધ જાહેર સાહસો, સંસ્થાઓને ઓડિટ સેવા પૂરી પાડી શકે તેમજ સારી ગુણવત્તાવાળું ઓડિટ થાય તે હેતુથી ચાર્ટર્ડ એકાઉન્ટન્ટ ફર્મ્સની કેટેગરી મુજબ ફેરફારો કરવાનું નક્કી કરવામાં આવેલ છે.

ઠરાવ: પુખ્ત વિચારણાના અંતે નાણા વિભાગના તા. ૧૬.૯.૨૦૧૯ના ઠરાવમાં નીચે દર્શાવ્યા મુજબના સુધારાઓ સૂચવવામાં આવે છે.

(૧) :- સી.એ. ફર્મની વિવિધ કેટેગરીના માપદંડોમાં કરવામાં આવેલ ફેરફારો નીચે મુજબ છે.

કેટેગરી નંબર	હાલ ની જોગવાઈ	નવી જોગવાઈ
1	<p>ICAI દ્વારા નક્કી કરવામાં આવેલ રેન્કીંગ મુજબની કેટેગરી 1 ફર્મ તેમજ નીચે મુજબના અન્ય માપદંડો.</p> <p>(એ) ફર્મની ઓડિટ અને એટેસ્ટેશનની આવક રૂ. ૧ કરોડથી વધુ હોવી જોઈએ.</p> <p>(બી) ફર્મનો નોંધણી સમયગાળો ઓછામાં ઓછો ૨૦ વર્ષ હોવો જોઈએ.</p> <p>(સી) ફર્મમાં ઓછામાં ઓછા ૭ ચાર્ટર્ડ એકાઉન્ટન્ટ હોવા જોઈએ. જેમાંથી ઓછામાં ઓછા ૫ ચાર્ટર્ડ એકાઉન્ટન્ટ ફરજિયાત ભાગીદાર હોવા જોઈએ.</p> <p>(ડી) નોંધાયેલ કંપનીઓના કિસ્સામાં (ઉપર કેટેગરી 1) ફર્મ દ્વારા ઓછામાં ઓછી એક લિસ્ટેડ કંપનીનું ઓડિટ કાર્ય છેલ્લા ૩ વર્ષમાં સંભાળેલ હોવું જોઈએ.</p>	<p>ICAI દ્વારા નક્કી કરવામાં આવેલ રેન્કીંગ મુજબની કેટેગરી 1 ફર્મ તેમજ નીચે મુજબના અન્ય માપદંડો.</p> <p>(એ) ફર્મની ઓડિટ અને એટેસ્ટેશનની આવક રૂ. ૫૦ લાખથી વધુ હોવી જોઈએ.</p> <p>(બી) ફર્મનો નોંધણી સમયગાળો ઓછામાં ઓછો ૧૫ વર્ષ હોવો જોઈએ.</p> <p>(સી) ફર્મમાં ઓછામાં ઓછા ૫ ચાર્ટર્ડ એકાઉન્ટન્ટ હોવા જોઈએ. જેમાંથી ઓછામાં ઓછા ૩ ચાર્ટર્ડ એકાઉન્ટન્ટ ફરજિયાત ભાગીદાર હોવા જોઈએ.</p> <p>(ડી) નોંધાયેલ કંપનીઓના કિસ્સામાં (ઉપર કેટેગરી 1) ફર્મ દ્વારા ઓછામાં ઓછી એક લિસ્ટેડ કંપનીનું ઓડિટ કાર્ય છેલ્લા ૩ વર્ષમાં સંભાળેલ હોવું જોઈએ. અથવા ફર્મ દ્વારા તા ૧૬.૯.૨૦૧૯ ના ઠરાવ ના પરિશિષ્ટ ૧, ૨ અને ૩ માં કેટેગરી 1 અથવા II તરીકે ઉલ્લેખ કરેલ જાહેર સાહસો, સત્તામંડળો, સંસ્થાઓ વગેરે પૈકી ઓછા માં ઓછા કોઈ પણ એક નું છેલ્લા ત્રણ વર્ષ માં કોઈ પણ પ્રકાર નું ઓડિટ એટલે કે સ્ટેચ્યુટરી ઓડિટ, આંતરિક ઓડિટ, પ્રી. ઓડિટ કે સાતત્ય ઓડિટ કરેલું હોવું જોઈએ.</p>
2	<p>ICAI દ્વારા નક્કી કરવામાં આવેલ રેન્કીંગ મુજબની કેટેગરી 2 ફર્મ તેમજ નીચે મુજબના અન્ય માપદંડો.</p> <p>(એ) ફર્મની ઓડિટ અને એટેસ્ટેશનની આવક રૂ. ૫૦ લાખથી વધુ હોવી જોઈએ.</p> <p>(બી) ફર્મનો નોંધણી સમયગાળો ઓછામાં ઓછો</p>	<p>ICAI દ્વારા નક્કી કરવામાં આવેલ રેન્કીંગ મુજબની કેટેગરી 2 ફર્મ તેમજ નીચે મુજબના અન્ય માપદંડો.</p> <p>(એ) ફર્મની ઓડિટ અને એટેસ્ટેશનની આવક રૂ. ૩૦ લાખથી વધુ હોવી જોઈએ.</p>

	<p>૧૫ વર્ષ હોવો જોઈએ.</p> <p>(સી) ફર્મમાં ઓછામાં ઓછા ૫ ચાર્ટર્ડ એકાઉન્ટન્ટ હોવા જોઈએ. જેમાંથી ૩ ચાર્ટર્ડ એકાઉન્ટન્ટ ફરજિયાત ભાગીદાર હોવા જોઈએ.</p>	<p>(બી) ફર્મનો નોંધણી સમયગાળો ઓછામાં ઓછો ૧૦ વર્ષ હોવો જોઈએ.</p> <p>(સી) ફર્મમાં ઓછામાં ઓછા ૩ ચાર્ટર્ડ એકાઉન્ટન્ટ હોવા જોઈએ. જેમાંથી ૨ ચાર્ટર્ડ એકાઉન્ટન્ટ ફરજિયાત ભાગીદાર હોવા જોઈએ.</p>
૩	<p>ICAI દ્વારા નક્કી કરવામાં આવેલ રેન્કીંગ મુજબની કેટેગરી ૩ ફર્મ તેમજ નીચે મુજબના અન્ય માપદંડો.</p> <p>(એ) ફર્મની ઓડીટ અને એટેસ્ટેશનની આવક રૂ.૨૫ લાખથી હોવી જોઈએ.</p> <p>(બી) ફર્મનો નોંધણી સમયગાળો ઓછામાં ઓછો ૧૦ વર્ષ હોવો જોઈએ.</p> <p>(સી) ફર્મમાં ઓછામાં ઓછા ૨ ચાર્ટર્ડ એકાઉન્ટન્ટ હોવા જોઈએ.</p>	<p>ICAI દ્વારા નક્કી કરવામાં આવેલ રેન્કીંગ મુજબની કેટેગરી ૩ ફર્મ તેમજ નીચે મુજબના અન્ય માપદંડો.</p> <p>(એ) ફર્મની ઓડીટ અને એટેસ્ટેશનની આવક રૂ.૧૫ લાખથી હોવી જોઈએ.</p> <p>(બી) ફર્મનો નોંધણી સમયગાળો ઓછામાં ઓછો ૫ વર્ષ હોવો જોઈએ.</p> <p>(સી) ફર્મમાં ઓછામાં ઓછા ૨ ચાર્ટર્ડ એકાઉન્ટન્ટ હોવા જોઈએ.</p>
૪	<p>ICAI દ્વારા નક્કી કરવામાં આવેલ રેન્કીંગ મુજબની કેટેગરી ૪ ફર્મ તેમજ નીચે મુજબના અન્ય માપદંડો</p> <p>(એ) ફર્મની ઓડીટ અને એટેસ્ટેશનની આવક રૂ.૧૦ લાખથી વધુ હોવી જોઈએ.</p> <p>(બી) ફર્મનો નોંધણી સમયગાળો ઓછામાં ઓછો ૫ વર્ષ હોવો જોઈએ.</p> <p>(સી) ફર્મમાં ઓછામાં ઓછા ૨ ચાર્ટર્ડ એકાઉન્ટન્ટ હોવા જોઈએ.</p>	<p>ICAI દ્વારા નક્કી કરવામાં આવેલ રેન્કીંગ મુજબની કેટેગરી ૪ ફર્મ તેમજ નીચે મુજબના અન્ય માપદંડો</p> <p>(એ) ફર્મની ઓડીટ અને એટેસ્ટેશનની આવક રૂ.૭ લાખથી વધુ હોવી જોઈએ.</p> <p>(બી) ફર્મનો નોંધણી સમયગાળો ઓછામાં ઓછો ૩ વર્ષ હોવો જોઈએ.</p> <p>(સી) ફર્મમાં ઓછામાં ઓછા ૨ ચાર્ટર્ડ એકાઉન્ટન્ટ હોવા જોઈએ. પરંતુ, જેમાં માત્ર એક જ ચાર્ટર્ડ એકાઉન્ટન્ટ હોય તેવી ફર્મ પરિશિષ્ટ ૨ માં ઉલ્લેખ કરેલ સત્તામંડળો અને પરિશિષ્ટ ૩ માં ઉલ્લેખ કરેલ ટ્રસ્ટો, મિશન, સોસાયટીઓ, સંસ્થાઓનું ઓડિટ કરી શકશે. પરંતુ પરિશિષ્ટ ૧ માં ઉલ્લેખ કરેલ જાહેર સાહસોનું ઓડિટ કરવા માટે ફર્મ પાસે ઓછા માં ઓછા ૨ ચાર્ટર્ડ એકાઉન્ટન્ટ (જો કોઈ ચાર્ટર્ડ એકાઉન્ટન્ટ કર્મચારી તરીકે રાખવામાં આવેલ હોય તો તે સહિત) હોવા જરૂરી છે.</p>

(૨) ઠરાવ ની સૂચના (૫) ની શરત ૩ માંથી "સર્ટીફિકેશન તેમજ કોમ્પ્લાયન્સ(Compliances)" શબ્દો દૂર કરી અને સદરહું ઠરાવની જોગવાઈઓ માત્ર ઓડિટ કામગીરીને લાગુ પડશે તેવો સુધારો કરવાનું નક્કી કરેલ છે.

જે મુજબ સુધારેલ શરત - ૩ નીચે મુજબ રહેશે.

“ ઉક્ત બાબતો/ સૂચનાઓ તમામ પ્રકારની ઓડીટ કામગીરી જેવી કે સ્ટેચ્યુટરી ઓડીટ (સી.એ.જી. દ્વારા થતી નિમણૂક સિવાયની બાબતો) આંતરિક ઓડીટ, પ્રી. ઓડીટ, સાતત્ય ઓડીટ(Concurrent) અને અન્ય તમામ પ્રકારના ઓડીટ ની કામગીરીને લાગુ પડશે. ”

“વિકેન્દ્રિત કચેરીઓ//શાખાઓ/ ડિવિઝનો/જિલ્લા કક્ષાની કચેરીઓ/પ્રાદેશિક કચેરીઓ/પ્રોજેક્ટો/સાઇટ ઓફિસ વગેરેને લગતી ઓડિટ કામગીરી (સ્ટેચ્યુટરી ઓડીટ, આંતરિક ઓડીટ, પ્રી. ઓડીટ, સાતત્ય ઓડીટ વગેરે), જે તે જાહેર સાહસ/સંસ્થા માટે નિયત કરવામાં આવેલ કેટેગરી કરતાં એક કેટેગરી નીચેની ચાર્ટર્ડ એકાઉન્ટન્ટ ફર્મ દ્વારા પણ કરી શકાશે.”

(૩) તા. ૧૬.૯.૨૦૧૯ ના ઠરાવ સાથે સામેલ પરિશિષ્ટ - ૧ માં ઉલ્લેખ કરેલ નીચે મુજબના જાહેર સાહસો ના કદ અને પ્રવૃત્તિને લક્ષમાં લેતા, તેમની કેટેગરીમાં નીચે મુજબના ફેરફાર કરવામાં આવે છે.

જાહેર સાહસનું નામ	જાહેર સાહસની હાલની કેટેગરી	ફેરફાર મુજબની કેટેગરી
ગુજરાત એગ્રો ઇન્ડસ્ટ્રીઝ કોર્પોરેશન લિમિટેડ	I	II
જીએસપીસી(JPDA) લિમિટેડ	---	III
જીએસપીએલ ઇન્ડિયા ગેસ નેટ લિમિટેડ	I	II
જીએસપીસી પીપાવાવ પાવર લિમિટેડ	I	II
જીએસપીએલ ઇન્ડિયા ટ્રાન્સ્કો લિમિટેડ	I	II
ગુજરાત સ્ટેટ એનર્જી જનરેશન કંપની લિમિટેડ	I	II

(૪) જાહેર સાહસો, શહેરી વિકાસ સત્તામંડળો/ અન્ય સત્તામંડળો તેમજ વિવિધ સરકારી કચેરીઓ, સંસ્થાઓ/ ટ્રસ્ટ/ મિશન, સોસાયટીઓ વગેરે ઠરાવ મુજબ લાગુ પડતી શરતો, માપદંડો/ધારા ધોરણોનું કોઈ પણ જાત ના ફેરફાર વગર યથાવાત ધોરણે પાલન કરવાનું રહેશે.

ઉપર જણાવેલ સુધારાઓ/ફેરફારોનો અમલ મૂળ ઠરાવની તારીખથી એટલે કે તા. ૧૬.૯.૨૦૧૯ થી કરવાનો રહેશે. ઉપર ઉલ્લેખ કરેલ ફેરફારો સિવાય, તા. ૧૬.૯.૨૦૧૯ ના ઠરાવની અન્ય શરતો, બાબતો યથાવાત રહેશે.

ગુજરાતના રાજ્યપાલશ્રીના હુકમથી અને તેમના નામે,

એસ. બી. દોશી

(એસ.બી.દોશી),

ખાસ ફરજ પરના અધિકારી(જા.સા),

નાણા વિભાગ,

પ્રતિ,

- માન.મુખ્યમંત્રીશ્રીના અંગત સચિવશ્રી, સ્વર્ણિમ સંકુલ -૧, સરદાર ભવન, ગાંધીનગર
- માન.નાયબ મુખ્યમંત્રીશ્રીના અંગત સચિવશ્રી, સ્વર્ણિમ સંકુલ -૧, સરદાર ભવન, ગાંધીનગર
- સર્વે મંત્રીશ્રીના અંગત સચિવશ્રી
- સચિવાલયના સર્વે વિભાગો (સંબંધિતોને પત્ર પાઠવી સૂચના આપવાની વિનંતી સહ)
- નાણા વિભાગના સર્વે અધિકારીશ્રી (નાણા સલાહકાર સહિત)
- મેનેજીંગ ડીરેક્ટરશ્રી, સર્વે બોર્ડ/કોર્પોરેશન/ જોઈન્ટ સેક્ટર/ઓથોરીટી)(વહીવટી વિભાગો મારફત)
- મુખ્ય કારોબારી અધિકારીશ્રી, સર્વે શહેરી વિકાસ સત્તામંડળો.(વહીવટી વિભાગ મારફત)
- સીસ્ટમ મેનેજરશ્રી, નાણા વિભાગ, સચિવાલય, ગાંધીનગર તરફ વેબ સાઈટ પર આ પરિપત્ર અપલોડ કરવાની વિનંતી સહ
- સિલેક્ટ ફાઇલ
- ના.સે.અ સીલેક્ટ ફાઇલ