



Bid Number/बोली क्रमांक (बिड संख्या):
GEM/2024/B/5675813
Dated/दिनांक : 08-01-2025

Bid Document/ बिड दस्तावेज़

Bid Details/बिड विवरण	
Bid End Date/Time/बिड बंद होने की तारीख/समय	23-01-2025 18:00:00
Bid Opening Date/Time/बिड खुलने की तारीख/समय	23-01-2025 18:30:00
Bid Offer Validity (From End Date)/बिड पेशकश वैधता (बंद होने की तारीख से)	180 (Days)
Ministry/State Name/मंत्रालय/राज्य का नाम	Gujarat
Department Name/विभाग का नाम	Industries And Mines Department Gujarat
Organisation Name/संगठन का नाम	Craft Of Gujarat Indext-c Industrial Extension Cottage
Office Name/कार्यालय का नाम	Indext C
Item Category/मद केटेगरी	Financial Audit Services - Review of Financial Statements, Audit report, Financial Reporting Framework, Statutory Audit under Public Trust Act and CoOperative Societies Act; CAG Empaneled Audit or CA Firm
Contract Period/अनुबंध अवधि	6 Month(s)
MSE Exemption for Years of Experience and Turnover/ अनुभव के वर्षों से एमएसई छूट	No
Startup Exemption for Years of Experience and Turnover/ अनुभव के वर्षों से स्टार्टअप छूट	No
Document required from seller/विक्रेता से मांगे गए दस्तावेज़	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) *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
Do you want to show documents uploaded by bidders to all bidders participated in bid?/	No
Bid to RA enabled/बिड से रिवर्स नीलामी सक्रिय किया	No
Type of Bid/बिड का प्रकार	Two Packet Bid
Time allowed for Technical Clarifications during technical evaluation/तकनीकी मूल्यांकन के दौरान तकनीकी स्पष्टीकरण हेतु अनुमत समय	2 Days

Bid Details/बिड विवरण

Floor Price/न्यूनतम मूल्य	This bid has been created/published with floor price(minimum value) selected by the Buyer. Service Providers are advised to quote above the minimum floor value.
Estimated Bid Value/अनुमानित बिड मूल्य	35400
Evaluation Method/मूल्यांकन पद्धति	Total value wise evaluation
Arbitration Clause	No
Mediation Clause	No

EMD Detail/ईएमडी विवरण

Required/आवश्यकता	No
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ePBG Detail/ईपीबीजी विवरण

Required/आवश्यकता	No
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MII Compliance/एमआईआई अनुपालन

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

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

Additional Qualification/Data Required/अतिरिक्त योग्यता /आवश्यक डेटा

Financial Audit Services - Review Of Financial Statements, Audit Report, Financial Reporting Framework, Statutory Audit Under Public Trust Act And CoOperative Societies Act; CAG Empaneled Audit Or CA Firm (1)

Technical Specifications/तकनीकी विशिष्टियाँ

Specification	Values
Core	

Specification	Values
Scope of Work	Review of Financial Statements , Audit report , Financial Reporting Framework , Statutory Audit under Public Trust Act and CoOperative Societies Act
Type of Financial Audit Partner	CAG Empaneled Audit or CA Firm
Type of Financial Audit	Statutory Audit
Category of Work under Financial Audit	Audit of financial statements , Reliability of financial reporting , Compliance with law & regulations , Compliance with contracts , Review system & processes , Bank Transactions , Treasury operations
Type of Industries/Funct ions	Sales, Services and Revenue , Purchase & Procurement , Inventory & Store management , Human Resource & Payroll , Operational & Administrative , Fixed assets, depreciation and amortisation , Payables , Receivables , Cash and Bank Balance
Frequency of Progress Report	Statutory Audit under Public Trust Act and CoOperative Societies Act
MIS Reporting for Financial Audit support	Yes
Frequency of MIS reporting	Statutory Audit under Public Trust Act and CoOperative Societies Act
State	NA
District	NA
Addon(s)/एडऑन	
Post Financial Audit Support	NA

Additional Specification Documents/अतिरिक्त विशिष्टि दस्तावेज़

Consignees/Reporting Officer/परेषिती/रिपोर्टिंग अधिकारी

S.No./क्र. सं.	Consignee Reporting/Officer/ परेषिती/रिपोर्टिंग अधिकारी	Address/पता	To be set as 1	Additional Requirement/अतिरिक्त आवश्यकता
1	Rikenkumar Satishchandra Shah	382011,Block no.7/1, Sector-11, Gandhinagar.	1	N/A

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

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. **Generic**

1. The Seller shall not assign the Contract in whole or part without obtaining the prior written consent of buyer.
2. The Seller shall not sub-contract the Contract in whole or part to any entity without obtaining the prior written consent of buyer.
3. The Seller shall, notwithstanding the consent and assignment/sub-contract, remain jointly and severally liable and responsible to buyer together with the assignee/ sub-contractor, for and in respect of the due performance of the Contract and the Sellers obligations there under.

3. **Certificates**

Bidder's offer is liable to be rejected if they don't upload any of the certificates / documents sought in the Bid document, ATC and Corrigendum if any.

4. **Past Project Experience**

Proof for Past Experience and Project Experience clause: For fulfilling the experience criteria any one of the following documents may be considered as valid proof for meeting the experience criteria:a. Contract copy along with Invoice(s) with self-certification by the bidder that service/supplies against the invoices have been executed.b. Execution certificate by client with contract value.c. Any other document in support of contract execution like Third Party Inspection release note, etc.**Proof for Past Experience and Project Experience clause:** For fulfilling the experience criteria any one of the following documents may be considered as valid proof for meeting the experience criteria:a. Contract copy along with Invoice(s) with self-certification by the bidder that service/supplies against the invoices have been executed.b. Execution certificate by client with contract value.c. Any other document in support of contract execution like Third Party Inspection release note, etc.

5. **Buyer Added Bid Specific ATC**

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

Disclaimer/अस्वीकरण

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

1. Definition of Class I and Class II suppliers in the bid not in line with the extant Order / Office Memorandum issued by DPIIT in this regard.
2. Seeking EMD submission from bidder(s), including via Additional Terms & Conditions, in contravention to exemption provided to such sellers under GeM GTC.
3. Publishing Custom / BOQ bids for items for which regular GeM categories are available without any Category item bunched with it.
4. Creating BoQ bid for single item.
5. Mentioning specific Brand or Make or Model or Manufacturer or Dealer name.
6. Mandating submission of documents in physical form as a pre-requisite to qualify bidders.
7. Floating / creation of work contracts as Custom Bids in Services.
8. Seeking sample with bid or approval of samples during bid evaluation process. (However, in bids for [attached categories](#), trials are allowed as per approved procurement policy of the buyer nodal Ministries)

9. Mandating foreign / international certifications even in case of existence of Indian Standards without specifying equivalent Indian Certification / standards.
10. Seeking experience from specific organization / department / institute only or from foreign / export experience.
11. Creating bid for items from irrelevant categories.
12. Incorporating any clause against the MSME policy and Preference to Make in India Policy.
13. Reference of conditions published on any external site or reference to external documents/clauses.
14. Asking for any Tender fee / Bid Participation fee / Auction fee in case of Bids / Forward Auction, as the case may be.
15. 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.

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

All GeM Sellers / Service Providers are mandated to ensure compliance with all the applicable laws / acts / rules including but not limited to all Labour Laws 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. Any non-compliance will be treated as breach of contract and Buyer may take suitable actions as per GeM Contract.

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

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

---Thank You/धन्यवाद---

Tender notice

**Appointment of Statutory Auditors for
the F.Y. 2024-25**

For

Industrial Extension Cottage (iNDEXT-c)

Industrial Extension Cottage (INDEXT-C)

7/1, Udyog Bhavan, Sector 11, Gandhinagar
Ph No. 07923256007, E-mail: exdire-indext-c@gujarat.gov.in

Pre-Bid Qualification Criteria/Eligibility Criteria

The CA Firm should be fulfilling the following criteria and must also submit documentary evidence in support of fulfilment of these conditions while submitting their technical bids. Bid without documentary evidence will not be considered for further evaluation.

Sr. No.	Eligibility Criteria	Documentary evidence to be attached
1	<p>The CA Firm should not have been blacklisted by Central / State Government Department / Public Sector Undertaking under any contract executed in the past.</p> <p>Any CA Firm which has been barred by the Central Government or any State Government or by any statutory authority or a public sector undertaking, as the case may be, from participating in any project or bid, and the bar subsists as on the end date of this tender, it would not be eligible to submit a bid.</p>	Affidavit on Rs. 300 Non – Judicial Stamp paper regarding non-blacklisting and non-subsistence of a bar as on the end date of this tender.
2	CA Firm should have been registered in Gujarat for at least 10 years as on 31 st March 2024.	PAN Card and ICAI’s Certificate of Registration of Firm must be attached.
3	C.A. firm should have minimum average annual receipt of Rs. 15 lacs in last three years ending on 31-03-2024. (FY 2021-22, FY 2022-23 & FY 2023-24)	Practicing Chartered Accountant’s certificate must be attached
4	C.A. firm should have at least 2 full time Chartered Accountants out of which one must be FCA. In this regard, CA Firm must submit registration certificate of the firm.	ICAI’s Certificate of registration of Firm must be attached
5	C.A. firm should have at least 7 years of experience in conducting statutory audits of Gujarat state government entities.	One work order for each of the financial year preceding to FY 2024-25.

Scope of Work

1. Statutory auditor shall check all statutory records registers, including minute books and to see that accounting affected and all the decisions taken at Industrial Extension Cottage (iNDEXT-c) Meeting / General Meeting are given in the books of account.
2. Statutory auditor shall help Industrial Extension Cottage (iNDEXT-c) in preparation of the statement of contingent liabilities based on various decisions pending in the Court / Tribunal matters if any.
3. Statutory auditor shall review and help the Industrial Extension Cottage (iNDEXT-c) in implementing proper accounting procedures and verify the accounting of books of accounts in computerized system (Tally PRIME), Reconciliation of investment & Income and assess internal financial control system.
4. Statutory auditor shall take up Physical verification of fixed assets, its register and checking depreciation on Assets.
5. Statutory auditor shall advise on the matter of taxation.
6. Statutory auditor shall give executive summary incorporating all point matters, which are of very important nature and require the important consideration by any committee appointed by Industrial Extension Cottage (iNDEXT-c).
7. Statutory auditor shall have to remain present during the Industrial Extension Cottage (iNDEXT-c) meeting in which approval of Auditor Reports and Annual Accounts is proposed / discussed.
8. Statutory auditor shall have to prepare and verify Grant reconciliation of Industrial Extension Cottage (iNDEXT-c). However, the scope of statutory auditor is not limited to the area / points listed above, he has to perform all required checks to dispose his duties as a statutory auditor.
9. Statutory auditor should undertake physical verification of financial documents, financial statements or any relevant documents.
10. Statutory auditor shall take up physical verification of Fixed deposit register of GSFS and its Interest calculation.
11. Statutory auditor should Identify and examine overall aspects that need to be audited of Industrial Extension Cottage (iNDEXT-c) pertaining to the financial statements.
12. Statutory auditors need to ascertain correctness, sufficiency and reliability of the information and source data. For this purpose, the Statutory auditor should evaluate accounting systems and internal controls.
13. Statutory auditor should determine that Disclosure of overall relevant information in the financial statements has been made in accordance with statute and accounting standards.
14. Verification of accounting transaction and balances through necessary test on check basis, enquiries, and verification.
15. Financial statements are compared to the summary of transactions and events recorded in the underlying accounts.
16. Assessing the consistency of accounting policies that are applied while the financial statements are prepared by the management and also the disclosure to the effect should be adequate.
17. Prepare a reconciliation statement from all the receipts/grants etc. received by iNDEXT-c in the FY 2024-25 and expenditure/spending of the receipts including grants.

18. Any audit para received from the A.G. office of the FY 2024-25, The statutory auditor shall prepare replies and support iNDEXT-c in submission of documents to comply with the A.G. office requirement.
19. If any notice or any communication by way of scrutiny, assessment or any communication received from the Income Tax Department or GST department of any nature whatsoever for FY 2024-25 or in the event of iNDEXT-c entering Appeal Case in front of Income Tax or GST Authority, the statutory auditor has to prepare a reply and support iNDEXT-c to comply with the requirements of the Income Tax Department/GST department.
20. **Pre-audit Planning:** The auditor initiates the engagement by understanding the Industrial Extension Cottage (iNDEXT-c) operations, organizational structure, accounting policies, and financial reporting systems. This step helps in identifying potential risk areas and tailoring the audit procedures accordingly.
21. **Audit Procedures:** In the case of an audit, the Statutory auditor is required to express his opinion as to whether the financial statements give a true and fair view of the state of affairs of the assesses in the case of the balance sheet and in the case of the profit and loss account/ income and expenditure account, of the profit/loss or income/expenditure. As regards the statement of particulars to be annexed to the audit report, he is required to give his opinion as to whether the particulars are true and correct. In giving his report, the Statutory auditor will have to use his professional skill and expertise and apply such audit tests as the circumstances of the case may require, considering the contents of the audit report. He will have to conduct the audit by applying the generally accepted auditing procedures which are applicable for any other audit.
22. **Statutory auditor's Responsibility:** Auditors' responsibility is to express an opinion on these financial statements based on my/our audit. They have conducted this audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances but not for the purposes of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.
23. **Examination of Financial Statements:** The auditor thoroughly examines the financial statements, including the balance sheet, profit and loss statement, cash flow statement, and notes to accounts. The objective is to verify the accuracy, completeness, and consistency of the financial information presented.
24. **Verification of Tax Compliance:** The auditor assesses the compliance of the business with various tax provisions, including deductions, exemptions, and allowances. This involves

confirming that all eligible tax benefits have been claimed correctly and ensuring adherence to tax regulations.

25. **Verification of Transactions:** The auditor should scrutinize specific transactions, expenses, incomes, and other financial activities to ensure their legitimacy and compliance with tax laws. Special attention should be given to related-party transactions.
26. **Verification of Deductions and Exemptions:** The auditor verifies the validity and accuracy of various deductions and exemptions claimed by the business. This includes evaluating documentation and supporting evidence for expenses and investments claimed for tax benefits.
27. **Documentation Review:** The auditor examines the documentation supporting financial transactions, receipts, payments, and other relevant records. This step ensures that proper documentation is maintained, facilitating transparency and audit trail.
28. **Assessment of Tax Withholding and Payment:** The auditor checks whether the business has withheld the appropriate taxes at source and made timely tax payments, such as advance tax and TDS (Tax Deducted at Source).
29. **Reporting and Compliance Certification:** Based on the audit procedures and findings, the auditor prepares the Statutory audit report in Form 3CD as specified by the Income Tax Act. This report includes details of financial statements, compliance assessment, and relevant disclosures.
30. **Disclosure of Tax Planning Schemes:** If the auditor identifies any aggressive tax planning schemes or arrangements, they are required to be disclosed in the Statutory audit report, ensuring transparency and discouraging tax evasion.
31. **Communication with Management:** Throughout the audit process, the auditor maintains clear communication with the management, addressing any queries, providing explanations, and discussing potential tax implications.
32. **Compliance Assistance:** After completing the audit, the auditor assists the business in rectifying any discrepancies or non-compliances identified during the audit, helping the entity to align with tax regulations.
33. **Points to be covered in scope of work are mentioned below.**
 - Audit of financial records of Industrial Extension Cottage (iNDEXT-c).
 - Verification of Valuation of Closing Stock
 - Conversion of asset into stock-in-trade
 - Items of Income not credited.
 - Valuation of property
 - Particulars of Depreciation
 - Bonus, Commission, PF recoveries, etc.
 - Contingent liabilities
 - Payments under section 43B
 - Prior period expenditure
 - Loans/Deposits accepted.
 - Loans/Deposits repaid – payee details.
 - Loans/Deposits repayment received – payer details.
 - Loans/Deposits repayment received – payee details.

- Brought forward loss/depreciation.
- Change in shareholding.
- Deductions under Chapter VIA or Chapter III
- Deduction or collection of tax – Chapter XVII-B or XVII-BB
- Goods and Services Tax (GST) compliance
- Verification of all kinds of expenses with proper authorization and proper accounting records.
- Verification of Scheme expenses with proper authorization and proper accounting records. Also, separate reporting of the same in audit report.
- Verification of purchase records and its reconciliation with stock records, Purchase Inward Register (PIR).
- Necessary information relating to payment made in cash for Rs.10,000/ & above should be provided.
- Checking of important balance sheet statements like Trial balance, Groupings made of the trial balances, Notes(schedule) of Profit & Loss account and balance sheet.
- Verification of statutory compliance of the contracts.
- Verification of Depreciation charged on the assets of the Industrial Extension Cottage (iNDEXT-c) at the end on the year.
- statutory deductions i.e., Income Tax, TDS, Professional Tax PF, EPF, GST etc. made according to rules?
- Entries related to GST & TDS i.e., verification of data and accordingly prepared all types of statements for deposit the TDS. GST etc. Filling of all types of returns related to GST, TDS etc., revised the returns as per requirement, verification of GST ledgers in books of Industrial Extension Cottage (iNDEXT-c) and assist the finance staff for proper accounting and necessary rectification in data entries if required.
- Check whether the Accounting Standards issued by the Institute of Chartered Accountant of India are followed by the Industrial Extension Cottage (iNDEXT-c) appropriately?
- Verification of Compliance of all applicable Accounting Standards.
- Verification of all the contracts including Manpower outsourcing, Marketing, Branding, and other activities related contracts.
- To give executive summary incorporating all points/ matters, which are of very important nature and require the important consideration by any committee appointed by Industrial Extension Cottage (iNDEXT-c).

Special Terms and Conditions

1. Resources deployed by Chartered Accountant Firm should have hands on experience on Tally PRIME.
2. As and when any of the resource of the firm / Chartered Accountant Firm goes on leave or remain absent for any reason, replacement shall have to be provided with similar qualification and experience.
3. The firm should not give sub-contract or outsource the above work/service either in full or in part to any other company/firm.
4. The Chartered Accountant nominated by the successful chartered accountant firm should not be replaced without consent of Industrial Extension Cottage (iNDEXT-c). However, during

absence of the regular incumbent due to illness or leave or otherwise, the Chartered Accountant Firm shall ensure deployment of substitute Chartered Accountant.

5. The Chartered Accountant Firm should have a legal status, whether it's a registered Proprietorship Firm/Partnership Firm having legal entity having all statutory licenses/registrations.
6. The Chartered Accountant Firm shall ensure that all the relevant licenses / registrations / permissions which may be required for providing the services are valid during the entire period of the contract; failing so shall attract the appropriate penalties. The documents relevant in this regard shall be provided by the Chartered Accountant Firm to the Industrial Extension Cottage (iNDEXT-c) on demand.
7. The Industrial Extension Cottage (iNDEXT-c) will in no way be responsible for the violation of any rules and/or infringement of any other laws from the time being in force by the resources deployed by Chartered Accountant Firm. The employees as well as the Chartered Accountant Firm shall comply with the relevant rules and regulations applicable at present and as may be enforced from time to time, for which the Industrial Extension Cottage (iNDEXT-c) would not be liable or responsible in any manner. The onus of compliance to all the applicable laws/acts/rules shall only rest with the Chartered Accountant Firm.
8. The Chartered Accountant Firm shall be required to keep the Industrial Extension Cottage (iNDEXT-c) updated about the change of address, change of the Management etc. from time to time.
9. The Industrial Extension Cottage (iNDEXT-c) shall have the right, within reason, to have any personnel removed who is considered to be undesirable with proper reasoning or otherwise and similarly the Chartered Accountant Firm reserves the right to remove any personnel with prior intimation to the Industrial Extension Cottage (iNDEXT-c).
10. The Chartered Accountant Firm shall nominate a coordinator who must be a senior chartered accountant responsible for regular interaction with the Industrial Extension Cottage (iNDEXT-c).
11. The Industrial Extension Cottage (iNDEXT-c) shall not be responsible for any financial loss or any injury to any person deployed by the Chartered Accountant Firm in the course of their performing the functions/duties, or for payment towards any compensation.
12. The persons deployed by the Chartered Accountant Firm shall not claim nor shall be entitled to pay, perks and other facilities admissible to regular / confirmed employees during the contract or after expiry of the Contract.

General Terms and Conditions

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

1. The Chartered Accountant Firm is liable to disclose, in case it has been banned / blacklisted by any of the organizations under any of the Services rendered by the Chartered Accountant Firm. Failure to disclose the same at the beginning can lead to termination of the Contract at any time.
2. The personnel deployed by the Chartered Accountant Firm shall be the employees of the Chartered Accountant Firm for all intents and purposes and that the personnel so deployed shall remain under the control and supervision of the Chartered Accountant Firm and in no

case, shall a relationship of employer and employee between deployed personnel and the iNDEXT-c shall accrue/arise implicitly or explicitly.

3. The Chartered Accountant Firm and the personnel deployed at the Industrial Extension Cottage (iNDEXT-c) shall not divulge or disclose to any person, any details of office, operational process, technical know-how, security arrangements and administrative / organizational matters as all are of confidential/secret in nature.
4. The Chartered Accountant Firm's personnel should be polite, cordial, positive and efficient, while handling the assigned work. The Chartered Accountant Firm shall be responsible for any act of indiscipline on the part of persons deployed by him.
5. Industrial Extension Cottage (iNDEXT-c) may require the Chartered Accountant Firm to dismiss or remove from the site of Service, any person or persons, deployed by the Chartered Accountant Firm, who may be incompetent or for his/ her/their misconduct and the Chartered Accountant Firm shall forthwith comply with such requirements. The Chartered Accountant Firm shall replace immediately any of its personnel, if they are unacceptable to this office because of security risk, incompetence, conflict of interest and breach of confidentiality or improper conduct upon receiving written notice from office.
6. The transportation, food, medical and other statutory requirements in respect of each personnel of the Chartered Accountant Firm shall be the responsibility of the Chartered Accountant Firm.
7. The Chartered Accountant Firm shall provide a substitute well in advance if there is any probability of the person leaving the job due to his/her own personal reasons.
8. The Chartered Accountant Firm shall be contactable at all times and messages sent by phone /e- mail/ fax / special messenger from Industrial Extension Cottage (iNDEXT-c) shall be acknowledged immediately on receipt on the same day. The Chartered Accountant Firm shall strictly observe the instructions issued by the Industrial Extension Cottage (iNDEXT-c) in fulfilment of the Contract from time to time.
9. The Chartered Accountant Firm and/ or the personnel deployed at the iNDEXT-c location shall be responsible for its belongings and Industrial Extension Cottage (iNDEXT-c) shall not be liable for any loss, damage, theft, burglary or robbery of any personal belongings, equipment or vehicles of the personnel of the Chartered Accountant Firm.
10. That the Chartered Accountant Firm on its part and through its own resources shall ensure that the goods, materials and equipment etc. are not damaged in the process of carrying out the Services undertaken by it and shall be responsible for acts of commission and omission on the part of its staff and its employees etc. If Industrial Extension Cottage (iNDEXT-c) suffers any loss or damage on account of negligence, default or theft on the part of the employees/agents of the Chartered Accountant Firm, then the Chartered Accountant Firm shall be liable to reimburse to the Industrial Extension Cottage (iNDEXT-c) for the same. This is subject to the limitation of each Contract.
11. The contract can be terminated by either party by giving 15-day notice in advance. If the Chartered Accountant Firm fails to give 15-day notice in writing for termination of the contract, then 100% of the fees for that year and performance security deposit if any of the Chartered Accountant Firm shall be forfeited by Industrial Extension Cottage (iNDEXT-c).

Additional Terms & conditions

1. The chartered accountant firm should not be under liquidation; court receivership or similar proceedings should not be bankrupt.
2. Chartered accountant firm's bid is liable to be rejected if they don't upload any of the certificates / documents sought in Industrial Extension Cottage (iNDEXT-c) the Bid document, ATC and Corrigendum if any.
3. As the Industrial Extension Cottage (iNDEXT-c) is a Gujarat State Government's organization, Vouchers, documents, written communications, policies, Government resolutions, notifications, circulars are more over in Gujarati language. Hence it is mandatory for the chartered accountant firm to deploy such resources and a supervisor who are from Gujarati background and/or are well versed with Gujarati language. They should be able to read, write and speak Gujarati, Hindi and English languages.
4. Chartered accountant firm shall be following all the rules and regulations as defined in the Chartered Accountants Act 1949.
5. Note:- Chartered accountant firms can seek written clarifications before submitting their bids to the email address of the Industrial Extension Cottage (iNDEXT-c) at exdire-indext-c@gujarat.gov.in within 5 days of publish of the bid on GeM portal. No pre-Bid meeting shall be organized for this tender.
6. The Industrial Extension Cottage (iNDEXT-c) reserves the right to cancel the assignment without assigning any reason in case it may consider fit.
7. The Industrial Extension Cottage (iNDEXT-c) will have absolute right to revise/abrogate/include any conditions as per its best requirement.
8. Chartered accountant firms are required to follow the highest level of work ethics, if any member of the chartered accountant firm has a Conflict of Interest or indulge in "Prohibited Practices"; chartered accountant firm is liable to be disqualified. Further, in the event, chartered accountant firm has been barred by the Central Government, any State Government, a statutory authority, or a public sector undertaking from participating in any project or bid, and the bar subsists as on the date of this RFP, it would not be eligible to submit a Proposal.

Payment Terms

1. Fees to be quoted by the chartered accountant firms shall be inclusive of GST, other taxes if any.
2. Statutory auditor appointed by Industrial Extension Cottage (iNDEXT-c) shall be paid fees only after Statutory audit report is furnished by statutory auditor and after approval of accounts by the Industrial Extension Cottage (iNDEXT-c) in annual board meeting subject to retention clause as mentioned in clause no. 4 given below.
3. Apart from the contractual fees for the statutory audit work, no other kind of expenses or payment of additional fees will be paid/reimbursed by Industrial Extension Cottage (iNDEXT-c).
4. 20% retention money (Of annual fees) shall be deducted from the payment to the CA firm. Retention money shall be paid only after CA firm submits a Statutory Audit report, Income Tax Return is filed and undisputed assessment order is received for the relevant financial year from the income tax department.
5. CA firm shall also be required to address to the notices/communications/orders etc. received from the income tax department for the relevant financial years of the appointment as statutory auditor of the iNDEXT-c. No payment shall be made by the iNDEXT-c in this regard.

Annexure – 1

Profile of Chartered Accountant Firm (On the letter head of the Firm)

1	Name of the CA Firm	
2	Name of Partners/Proprietors along with Membership Number in case of Partners in CA firm	
3	Address of the Head Office of the CA Firm	
4	Address of Branch Offices in Gandhinagar or Ahmedabad	
5	Firm Registration No. and Date of Registration	
6	Phone No./Fax/e-mail ID	
7	Whether proprietary firm or partnership firm	
8	Previous experience of undertaking (list signed by Authorized signatory may be Partner/Proprietor to be attached) (As per annexure – 2)	
9	PAN No. given by the IT Department (copy to be enclosed)	
10	GST Number and GST Registration Certificate (copy to be enclosed)	
11	Registration Certificate issued by the Institute of Chartered Accountants of India (copy to be enclosed)	
12	Total no. of Staff employed by agency/tenderer/consultant	
13	Attested certificate of average and annual turnover of last three years. (FY 2021-22, FY 2022-23 & FY 2023-24)	
14	Qualifications/experience of the resources / Staff to be deployed in the engagement as per scope of work as mentioned earlier (Detailed list to be enclosed along with their degree/certificates and marksheets of highest qualification)	

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

Place:

Signature of Authorized Person of the

Dated:

firm/proprietor with Seal & Stamp.

Name:

Designation:

Membership No.:

Annexure – 2

List of Statutory audit completed for any state govt. entity.

Sr. No.	Govt. Department/office	Year of Appointment	Period of Appointment	Work Order Number	Value of Work Order
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					

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

Signature of the Bidder with Seal