

Tender Notice No.

**Tender Document**

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



**Issued to:**

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

**Managing Director**

**Gujarat State Road Development Corporation Ltd.**

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

Please visit on <https://tender.nprocure.com> for details of Tender Document.

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

**Tender No. dated**

### Schedule of Tender Events

| Sr No | Event                                                                              | Date and Time                                                            |
|-------|------------------------------------------------------------------------------------|--------------------------------------------------------------------------|
| 1     | Tender Issue Date                                                                  | 19-02-2026 From 12 hours                                                 |
| 2     | Date of pre bid meeting                                                            | 25-02-2026 (15:00 hours)                                                 |
| 3     | Last Date and Time for submission of<br>Online proposal (Technical and Financial). | 05-03-2026 (12:00 hours)                                                 |
| 4     | Last Date and Time for physical submission<br>of Documents.                        | 12-03-2026 (17:00 hours)                                                 |
| 5     | Date and Time of Opening of Technical<br>Bid                                       | 05-03-2026 (12:00 hours) (probable)                                      |
| 6     | Date and Time of Opening of Financial<br>Bid                                       | To be informed too Technically<br>Qualified bidders' wells in advance.   |
| 7     | Contact person for queries                                                         | CA. Sheetal Shah (General Manager finance)<br>E mail: gmf@gsrdc.com      |
| 8     | Address for communication                                                          | Ground floor, Nirman Bhavan, Sector-10A,<br>Gandhinagar-382010, Gujarat. |
| 9     | Bid validity                                                                       | 180 days                                                                 |

## **Disclaimer**

The Tender Documents is for Appointment of **Pre Auditor for Financial Year 2026-2027 (01-04-2026 to 31-03-2027)** for Gujarat State Road Development Corporation Limited which contain brief information about the Projects and the Works to be executed and various steps involved in the tendering process. The information contained in the Tender Documents or subsequently provided to Tendered whether verbally or in documentary or any other form by or on behalf of Gujarat State Road Development Corporation Limited (hereinafter referred as “GSRDCL” or “the Company”) or any of its employees or advisors, is provided to Tenderer(s) on the terms and conditions set out in the Tender Documents and such other terms and conditions subject to which such information is provided.

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

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

GSRDCL also accepts no liability of any nature whether resulting from negligent otherwise howsoever caused arising from reliance of any Tenderers upon the statements/information contained in the Tender Documents. GSRDCL may in its absolute is creation, but without being under any obligation to-do so, update, amendment supplement the information, assessment or assumptions obtained in the Tender Documents. GSRDCL also reserves the right to change any or all conditions/ information set in the Tender

Documents at any time by way of revision, deletion, updating or annulment through issuance of appropriate addendum as GSRDCL may deem fit without assigning any reason thereof.

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

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

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### **Brief Description of Tender document**

Gujarat State Road Development Corporation Limited invites tender for Appointment of Pre Auditor for the period of FY 2026-27. The tender document shall be received through [tender.nprocure.com](http://tender.nprocure.com) ("[www.tender.nprocure.com/https://gsrdctender.nprocure.com](http://www.tender.nprocure.com/https://gsrdctender.nprocure.com)") and will be evaluated based on details furnished on "www.gsrdsnprocure.com. As such before submitting the proposal, the CA Firm shall mandatorily register and enlist themselves, on [www.gsrdc.nprocure.com](http://www.gsrdc.nprocure.com) and upload all relevant information to enable correct evaluation of RFP. The consultant having already registered with [www.nprocure.com](http://www.nprocure.com) need not to be registered again.

**Preparation of Proposals:** The proposal should be submitted by CA firms in two parts.

#### **Part 1: Technical Proposal**

- Technical proposal should be signed on all the pages and submitted online and offline (hard copy) on or before the time stipulated in the tender notice. in case of any discrepancies the uploaded copy of document shall only be considered as final.
- Technical proposal must be submitted with an Index and accurate page numbering clearly mentioning the section heads that is refers to as per the RFP.
- The CA Firm are requested to submit their proposal in English Language only. Any document such as work order, agreement if available in local vernacular should be substantiated by its English Translation duly attested by the Authorized Signatory. For the purpose of evaluation, the English version will be referred to. (Bidder can submit work order in Gujarati language too.)
- In preparing their proposal, the CA Firm are expected to thoroughly examine the RFP Document, Material deficiencies in providing the information requested may result in rejection of a proposal.
- Applicants should note the Proposal Due Date, as specified in Data Sheet, for submission of Proposals. Except as specifically provided in this RFP, no supplementary material will be entertained by the Client, and that evaluation will be carried out only on the basis of Documents received by the closing time of Proposal Due Date as specified in Data Sheet. Applicants will ordinarily not be asked to provide additional material information or documents subsequent to the date of submission, and unsolicited material if submitted will be summarily rejected. For the avoidance of doubt, the Client reserves the right to seek clarifications in case the proposal is non- responsive on any aspects.
- The Technical Proposal should provide the following information using the attached Standard forms & Annexures as mentioned in the RFP.
- Proposed Team member and support staff Curriculum Vitae (CV) signed by authorized official of the Applicant.

- In the event any averment made in the CV of a proposed staff is incorrect, such person shall be liable to be debarred for any future assignments of GSRDC for a period of (3) years.
- For sake of bidding uniformity and transparency, the CA Firm must use the minimum specified personnel classifications/categories and durations for core staff. The actual staffing may vary depending on the scope of work for each year. The Client reserves the right to change or modify the core and additional personnel at any time.
- Failure to comply with or provide the above listed items in the Technical Proposal may result in disqualification.
- Technical Proposal shall be submitted with Bid Security Declaration as per the format of the RFP
- The Technical proposal shall not include any financial information. Disclosure of financial information in technical proposal will render the bid disqualified.

## **Part 2: Financial Proposal.**

- The Financial Proposal is to be submitted only in Electronic Form (to be uploaded on e-portal).
- The financial bids should only be submitted online as per the standard Financial proposal submission form prescribed in this RFP on or before the time stipulated in the tender notice. Financial proposal should not be submitted with the Technical Proposal(online/offline). This will lead to disqualification or rejection of the bid.
- The Financial Proposal should not be submitted offline (hard copy), if the same is done the bidder would be disqualified
- Any type of price should not be disclosed in physical documents(online/offline) otherwise bid will be rejected.
- While preparing the Financial Proposal, the CA Firm is expected to take into account the various requirements and conditions stipulated in this RFP document. The Financial Proposal should be a lump sum Proposal inclusive of all the costs including all taxes, excluding GST associated with the Assignment. In case any assumption or condition is indicated in the Financial Proposal, it shall be considered non-responsive and liable to be rejected.
- Bid submitted through any other mode shall not entertained. However original EMD, original demand draft towards cost of bid document shall be submitted physically by the bidder on before 12-03-2026 at 17:30 hours

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

### **1.1 Background**

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

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

- To promote and operate - road projects.
- To plan, investigate, design, construct and manage identified road projects and their area development.
- To invite tenders, bids, offers and enter into contracts for the purposes of all the activities of the corporation.
- To undertake schemes or works, either jointly with other corporate bodies or institutions, or with Government or local authorities, or on agency basis in furtherance of the purposes for which the Corporation is established and all matters connected therewith.
- To undertake any other project and other activities entrusted by the State Government in furtherance of the objectives for which the Corporation is established.

## **2. Purpose**

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

Based on above, GSRDCL invites tenders from Chartered Accountant Firms to conduct Pre audit and make risk-based assessment, identifying the potential risk areas and agree on pre audit plan for the Financial Year 2026-27.

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

| <b>Sr. No</b> | <b>Name of work</b>                                                            | <b>Estimated Cost.</b> | <b>Tender Fees (Including 18% GST)</b> | <b>Earnest Money Deposit (EMD)</b> | <b>Time Limit</b> |
|---------------|--------------------------------------------------------------------------------|------------------------|----------------------------------------|------------------------------------|-------------------|
| 1             | Appointment of Chartered Accountants firm for Pre audit for the F.Y. – 2026-27 | 250000/-               | 1,770/-                                | 15,000                             | 12Month           |

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

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

### **5. Security Deposit**

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

### **6. Proposal Evaluation**

#### **➤ Technical evaluation**

As part of the evaluation the Technical Proposal submission for Applicants shall be checked for responsiveness in accordance with the requirements of the RFP and only those Proposals which are found to be responsive would be further evaluated in detail in accordance with the criteria set out in this RFP document. Based on the technical factors, each CA Firm would be assigned a technical score out of 100. Based on their ranking in technical score, CA Firm scoring 60% and above will be eligible for the financial evaluation stage.

#### **➤ Financial evaluation**

- The Price bids of only technically qualified bidders would be opened for further consideration.
- Only fixed price financial bids indicating total price for all the deliverables and services specified in this bid document will be considered.
- Any conditional bid would be rejected.

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

➤ **Negotiations**

- Negotiations will be held at the bid submission address as mentioned in the clause above of this document. For avoidance of doubt, it is hereby clarified that the Applicants shall be deemed to have accepted the terms and conditions contained Standard form of Contract and accordingly, there will be no negotiations regarding the same.
- Negotiations will be scheduled with the first ranked bidder. Negotiations will commence with a discussion on the proposal, proposed methodology, staffing and any other suggestions on improving the ToR. Agreement must then be reached on the final ToRs, staffing and reporting. Then financial negotiations will be carried out.
- After successful negotiations with the first ranked bidder, GSRDC shall issue Letter of Award (LOA) to the first ranked bidder for carrying out the assignment. If negotiations do not reach any conclusions and the first ranked bidder withdraws his proposal, GSRDC may then call the second ranked bidder for negotiations.
- No information on the evaluation and ranking of proposal will be disclosed to any person other than those directly concerned with the selection process. Any Firm who tries to influence the evaluation, ranking or contract, will be liable to be rejected.

➤ **Award of contract**

- After negotiation in accordance with the Clause above or otherwise and final selection of the CA Firm, a Letter of Award (the “LOA”) shall be issued, in duplicate, by GSRDC to the Selected Applicant and the Selected Applicant shall, within 7 (seven) days of the receipt of the LOA, sign and return the duplicate copy of the LOA in acknowledgement thereof. In the event the duplicate copy of the LOA duly signed by the Selected Applicant is not received by the stipulated date, the Authority may, unless it consents to extension of time for submission thereof, cancel the LOA and the next highest-ranking Applicant may be considered.
- After acknowledgment of the LOA as aforesaid by the Selected Applicant and submission of Security Deposit, it shall execute the Contract within a period of 7 (seven) days from the date of issuance of the LOA. For the avoidance of doubt, it is clarified that the Selected Applicant shall not be entitled to seek any deviation in the Contract.
- The CA Firm is expected to commence the Services on the date not later than the Seven (7) days from signing of the Contract or on the date as decided with mutual consent of both the parties (i.e. Client and CA Firm).

## **7. Deployment of Audit Team**

- The selected firm shall deploy adequate resources. One must be a qualified Chartered Accountant having at least 5 Years relevant experience in Pre or Internal or statutory audit work and other support staff must be B.com. or C.A. (Inter) with minimum of 3 years have experience of Pre or Internal or statutory audit work. Considering the scope of work and volume of activities for the assignment, following minimum team members will be required to be deputed at GSRDC head office for pre audit work:

| <b>Team Member</b> | <b>Task</b>                                                                                        |
|--------------------|----------------------------------------------------------------------------------------------------|
| One Team Leader    | Overall supervision of GSRDC Pre audit work and submit certified pre audit report along with UDIN. |
| One support staff  | Assist team leader for pre audit wok.                                                              |

- The firm shall furnish the list of resources to be deployed for GSRDCL audit with details before commencement of audit. The list shall be reviewed and approved by GSRDCL with or without modification. Except as GSRDCL may otherwise agree, no changes will be made in the approved list of personnel. If for any reason beyond their control of the Audit Firm, it becomes necessary to replace any of the Personnel, the Audit Firm shall forth with provide replacement, a person equivalent or superior qualification with the prior approval of GSRDCL.
- Minimum 3 days in week visit is required for pre audit of bills. However, in any case if there is any urgency of pre audit of bills than auditor has to come to GSRDC HO for pre audit of bill accordingly. Further CA firm is not allowed to take documents out side GSRDC office for pre audit work.
- The performance of deployed team members shall be assessed by GSRDCL & if found unsuitable for project, Consultant needs to replace the manpower immediately. Also, frequent turnover of employees shall be reviewed adversely for continuation clause.
- The Consultant will be liable for any undue conduct or malpractice followed by any of its team members at GSRDCL premises or which is detrimental to the interest of the GSRDCL.
- Necessary infrastructure facilities like, computers and internet shall be provided by GSRDCL.
- The Consultant will be fully responsible for any misconduct, misbehavior done by their manpower at the GSRDCL premises during office hours.
- Successful bidder will have required to provide CV of each manpower requirement in compliance with tender documents after issue of work order within 10 days and before commencement of assignment.

## **8. Eligibility criteria**

### **8.1 Minimum Eligibility criteria**

| <b>Sr.</b> | <b>Minimum eligibility criteria</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <b>Proof to be enclosed</b>                                                                             |
|------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------|
| 1.         | Income from audit & attestation service of the firm should be more than Rs. 50 Lac for the F.Y – 2024-2025.                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Firm should submit Audit & Attestation Fees certificate duly certified by another Chartered Accountant. |
| 2.         | The firm should have been registered for a period of at least 15 Years.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Certificate of constitution as on 01/01/2026 issued by the Institute of Chartered Accountants of India. |
| 3.         | There must be at least 5 CAs partner in the firm. Out of which minimum 3 CAs must be FCA partners of the firm.                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Certificate of constitution as on 01/01/2026 issued by the Institute of Chartered Accountants of India. |
| 4.         | Firm should have minimum 3 CA Employees/associates with the Firm for period of Minimum period of two year.                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Certificate of constitution as on 01/01/2026 issued by the Institute of Chartered Accountants of India. |
| 5.         | The firm must have under taken audit assignment( Internal or Pre audit) of at least one Listed Company in last 3 Years (i.e. FY 2022-2023, FY2023-2024, FY 2024-25) or Firm has conducted at least one audit ( Internal or pre audit ) assignment in last 3 years of category I or II Public Sector undertaking /Urban Development Authorities/ other Authorities as well as various Government offices, Entities/Trust/Mission etc. i.e. (Internal audit, Pre audit, Concurrent audit) as mentioned in Finance Department GR dated 16 <sup>th</sup> September 2019. | Appointment letter.                                                                                     |
| 6.         | Firm must have undertaken at least three audit assignment (Internal or Pre Audit) of Infrastructure Public Sector undertaking/Listed company/NHAI in last                                                                                                                                                                                                                                                                                                                                                                                                            | Appointment letter.                                                                                     |

|    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                       |
|----|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------|
|    | <p>three years (i.e. 2022-2023, FY2023-2024, FY 2024-25) <b>except the assignment considering in sr. no .5)</b></p> <p><b>Infrastructure Sector:</b> Infrastructure is the collection of systems and facilities that serve as the basis for the economic growth of a country. It includes the services and facilities required for economic development, industrialization, improved lifestyles, and flourishing businesses. Main component of infrastructure is electricity, roads, irrigation, railroads, telecommunications, water supply and sanitation, ports, airports, warehousing facilities, and oil and gas pipelines.</p> <p>Audit assignment (Internal or Pre audit) of Electricity, roads, telecommunications, railroads, irrigation, water supply and sanitation, ports, airports, warehousing facilities, and oil and gas pipelines public Sector undertaking/Listed company will be consider.</p> |                                                                       |
| 7. | <p>Firm's registered office should be located in Gujarat and if registered office is not located in Gujarat, then at least two full time branches should be functional in state of Gujarat for a minimum period of 3 years. (i.e. 2022-2023, FY2023-2024, FY 2024-25).</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | As a proof last 3 years firm constitution certificate issued by ICAI. |
| 8  | CA Firm must be empanelled with C&AG for the FY2025-26.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | C & A G Empanelment Letter to be attached.                            |
| 9  | The firm should not be blacklisted / temporarily forbidden from applying for tenders for any type of audit by Public Sector Undertaking / Government of Gujarat / any other state Government/Central Government of any local Authority.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Firm Should give declaration as per Annexure II                       |

**8.2:- Bidder must meet the above Eligibility Criteria to become technically qualified. Formula for Selection Procedure (QCBS):**

The score of Technical Proposal would be given 80% weightage and that of the Financial Proposal would be given 20% weightage.

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

Full Marks (20%) will be given to the lowest cost offer (LCO).

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

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

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

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

| Sr. No. | Particulars                                                                                                                            | Minimum Criteria              | Marking System                                      | Marks |
|---------|----------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|-----------------------------------------------------|-------|
| 1       | Years of Existence of the CA firm as on 01.01.2026                                                                                     | Minimum 15 years              | 15years=10marks                                     | 20    |
|         |                                                                                                                                        |                               | More than 15 and less than/equal to 20years=15marks |       |
|         |                                                                                                                                        |                               | More than20=20marks                                 |       |
| 2       | No. of Chartered Accountants should be at least 5, out of which 3 should be Partner Being Fellow Chartered Accountant as on 01.01.2026 | Minimum 5 CA partners in Firm | 5 Chartered Accountants=5marks                      | 15    |
|         |                                                                                                                                        |                               | More than 5 less than/ equal to 10=10marks          |       |
|         |                                                                                                                                        |                               | More than10=15marks                                 |       |
| 3       | Income from audit & attestation service of the firm should be more than                                                                |                               | Minimum Rs.50 Lakhs & up to Rs.100Lakhs=10marks     | 15    |

|   |                                                                                                                                                                                                                           |                                                              |                                                                                                         |            |
|---|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------|---------------------------------------------------------------------------------------------------------|------------|
|   | Rs. 50 Lakhs for the F.Y – 2024-2025.                                                                                                                                                                                     | Minimum 50Lakhs                                              | More than Rs.100 Lakhs=15marks                                                                          |            |
| 4 | No. of Chartered Accountants as Paid assistants as on 01.01.2026                                                                                                                                                          | Minimum 3 Chartered Accountants as Paid assistants           | 3 Chartered Accountants as paid assistant =5 marks<br>More than 3=10marks                               | 10         |
| 5 | No. of Other Staff as paid assistants including articles as on 01.01.2026 but excluding paid assistant considered in Sr.No.4 above.                                                                                       | Minimum 10 Other Staff as paid assistants including articles | Other Staff as paid assistants for 10 up to 20 =5marks<br>More than 20 =10 marks marks                  | 10         |
| 6 | Experience of Pre or internal audit Work with (No of Assignment handle during the last three year will be consider)<br>Government Organization/Undertaking in last 3 Years (i.e. i.e. 2022-2023, FY2023-2024, FY 2024-25) | Minimum one audit assignments                                | Minimum 1 to 3 audit assignments=5 marks<br>More than 3 up to 5= 10 marks<br>More than 5 =15 marks      | 15         |
| 7 | No of pre audit or Internal audit assignment of Infrastructure Public Sector undertaking/Listed company of infrastructure sector/NHAI in last three years. (i.e. i.e. 2022-2023, FY2023-2024, FY 2024-25)                 | Minimum 3 audit assignment                                   | Minimum 3 up to 5 audit assignments =5 marks<br>more than 5 up to 10 =10 marks<br>More than 10=15 marks | 15         |
|   | <b>Total Marks</b>                                                                                                                                                                                                        |                                                              |                                                                                                         | <b>100</b> |

## 9. Scope of Work: -

9.1 Pre audit will cover all kinds of works bills payment etc. as per the following guiding points.

| Sr No | Nature of payment                                                                                                                                                                                        | Format of billing                                                                                                                                                                  | Remarks                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|-------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1     | All the work contract bills (contracted works –Original work/Milestone/Annuity Payment/Independent Engineer Bill /Safety Consultant/other work/any kind of Project related all bill, /Extra/Excess item. | Milestone payment/annuity payment/ Running Accounts Bills/Independent Engineer bill /Safety Consultant bill/other bills with necessary supporting document i.e tender, Work order. | Pre auditor has to verify tender process, Agreement terms and conditions and various approval like technical sanction. Administrative, revised administrative approval, if any required and competency of the same as per prevailing norms of GoG and GSRDC. Government Resolution and Circulars issued by the Government of Gujarat and GSRDC by time to time. Pre-auditor shall verify each bill as per scope of work, shall also verify the figures in line with the work order and tender quantity and carry out physical inspection on sample basis. Pre auditor is required to refer the previous Bill references, as and when it is required. |
| 2     | All kinds of Purchases and contingent bills (each bill exceeding Rs.1,00,000/). (other than <b>wage, salaries &amp; allowance bills</b> )                                                                | Party's bills with necessary supporting document i.e tender,                                                                                                                       | Pre auditor has to verify the purchase procedures as per the Gujarat Contingent Manual,                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |

|   |                                                                                                                                                      |                                                                                          |                                                                                                                                                                                                                                                                          |
|---|------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|   |                                                                                                                                                      | Work order, purchase /order/bills.                                                       | Gujarat Financial Rules, Purchase Policy of Government of Gujarat Resolutions and circulars issued by the Government of Gujarat and GSRDC by time to time and pre auditor has to verify necessary approvals and its competency as per prevailing norms of GoG and GSRDC. |
| 3 | Payment made for exempted Car jeep Van & GSRTC bus to concessionaire as per GOG circular.                                                            | Bill raised by concessionaire with necessary supporting documents.                       | Pre auditor has to verify necessary approvals and its competency as per prevailing norms of GoG and GSRDC.                                                                                                                                                               |
| 4 | Advances related to all kind of works (payable to Agency, UGVCL, PGVCL, GUVNL, GETCO, DGVCL Railway or any other organizations).                     | Hand Receipt or any other form if any raised by the concerned department / organization  |                                                                                                                                                                                                                                                                          |
| 5 | Refund /Repayment/adjustment of all kinds of work-related deposits including conversion of SD/release of any withheld amount/ release of any EMD/SD. | Hand receipt                                                                             |                                                                                                                                                                                                                                                                          |
| 6 | All kinds of Consultancy fees including Advocate fees /Arbitrator Fees & all professional fees exceeding Rs.100000/-.                                | Bill raised by the consultant / advocate/Arbitrator with necessary supporting documents. |                                                                                                                                                                                                                                                                          |

**Note:** Pre-Auditor has to Sign and certify all the bills which are Pre audited and submit Pre audit report.

### **9.3 General Remarks for Pre audit.**

- Audit team for pre audit should be acquainted with the maintenance of records relevant to execution of work, method of recording the measurements from relevant field books / registers etc being adopted in Govt. He must be having overall knowledge and experience to scrutinize and to ensure for the correctness of quantities billed for on the basis of technical specifications, drawings etc., terms of payments as mentioned in the contract, cement / steel / Bitumen consumption, part rates / reduced rates, etc. including all the relevant technical aspects affecting to the payments.
- Minimum 3 days in week visit is required for pre audit of bills. However, in any case if there is any urgency of pre audit of bills than auditor has to come for pre audit of bill accordingly.
- As and when the bills are approved by the concerned authority after due verifications, GSRDCL will intimate the audit firm providing minimum one-day notice to the auditors for checking (Pre-Audit) of the bills. The officials of audit firm shall visit the concerned offices on intimation.
- Concerned technical staff and Account staff shall remain in contact with the designated auditors and shall remain present at the time of pre-auditing for providing requisite records, details, all explanations if required, to get the bills audited. In case of urgency of pre-Audit, pre audit firm shall have to support accordingly.
- The pre audit firm shall verify each bill of payment as per scope of work, Agreement and shall communicate their comments/objections if any on the presented bills to concerned authority. While finalizing the Bill, compliance, Justification of Auditor's queries furnished by the concerned authority could be taken in to account in accordance with the terms & conditions, item wise terms of payments in the contract, other rules & regulations, laws in force etc. In case of disagreement/dispute between Internal/ Pre-Audit Firm and Office with reference to compliance/justification/reply of any query/remark of pre-audit Firm, Matter will be referred by technical staff to concerned General Manager (finance) and General Manager (Project) and he will be authority to decide and order further course of action concluding decision of payment if any, required to be taken in this regard. in case if General Manager (Project) is not able to resolve the issue, matter will be referred to MD GSRDCL for further necessary actions. As far as final bill of the work is concerned, it requires more vigilance, accuracy and cross verifications (Quantities & amounts both) with relevant records, calculations etc. including up to date payments / deductions etc. made previously. While furnishing the bill for Pre-audit, he shall ensure that no previous / pending recovery towards present or any other bill is outstanding. If such recovery is outstanding yet, the same should be reflected, reported and shown to the pre audit firm. Pre audit firm shall conduct proper & thorough check each work bill including for payments of advances, deposits related to works and shall certify the amount of bill actually becomes payable.
- Pre audit firm shall not be competent to allow or accept the compliance / justification for any payment against the terms and conditions of tender.
- Appointed Pre audit firm has to provide list of audit representatives. Further, specimen signature of concerned audit in charge duly attested by the senior partner of the audit firm will have to be provided before the commencement of audit. Bills will be signed by the auditor in charge whose specimen

signature has been provided to the Company. Any change in the audit team should be communicated to GM (Finance).

- The authorized Chartered Accountant of the audit firm shall certify & sign (with name) each bill in taken of pre-audit carried out by the firm and UDIN Number should be written on pre audited bill. Before starting the Pre-Audit work, firm should provide the sample of stamp which will be used for pre-Audit work & also send the specimen signature of Qualified CA which should be authorized by the partner of the firm.
- If any serious irregularity (financial or unauthorized violation / divergence from the contractual provision etc.) is noticed during the course of pre audit, same shall be reported confidentially by pre audit firm to the General Manager (Finance) & General Manager (Project) as flash report within 3 days by confirmatory post.
- Periodical review meeting will be called for at Head Office of GSRDC from time to time, which will have to be attended by the appointed auditor with all the relevant records and details. Accordingly, the unit i.e. concerned office of GSRDC will also attend the Review Meeting.
- The pre-auditor shall exercise the checks (apart from regular routine checks) with reference to the provisions in the tender documents / contracts, prevailing provisions for statutory deductions and dues, taxes, etc and arithmetical accuracy, GR of R & B department GOG any other statues, laws, Acts, GR, orders, circulars, instructions of GOVT. or corporation etc. The Auditors shall exercise 100% checking of each & every entry of gross bill and net payable amount.
- No bills shall be remained un-audited by the auditor after 2 days from the receipt of the bill for pre-audit. The auditor must ensure that the bill is cleared with or without observation/comments within 2 days. No delay will be granted. In case of constant delay in this regard, it shall be viewed as non-performance of the assignment and penalty will be levied 0.1% per day delay or Rs.3000/- per day maximum up to 10 % of contract value.
- The firm shall be required to be well conversant with the procedure, policies, rules and regulations of the Department.
- The firm shall examine the expenditure incurred by the Department that the same is authorized and is in accordance with the approved procedure, delegation of powers and within the sanctioned budget.
- It shall also identify and highlight cases of irregularities and possible frauds and shall comment on the existing mechanism of check and control on such irregularities and possible frauds.
- The firm shall check deduction of statutory dues including but not limited to GST, Income Tax, etc.
- Firm should check all bills as per Standard operating procedure specified.
- The Pre audit firm shall not be eligible for the payment of audit fee if the specified stipulations regarding attendance, submission of reports and other specified conditions of appointment order are not followed or adhered to.
- The Selected Bidder shall be required to maintain a register of all Bills Pre audited and a certified copy of the same shall be submitted to General Manager (Finance) on monthly basis separately.

## **10. Report Submission:**

- Pre auditor has to submit pre audit report within one working day after verification of each bill and as per prescribed format decided by GSRDC.
- Pre auditor has to submit monthly pre audit report within 10 days after completion of respective month and as per prescribed format decided by GSRDC.

## **11. Payment Terms**

- Pre audit Fees will be paid on monthly basis after submission of Monthly Pre Audit Report in hard and soft copy within period as mentioned above and fees will be paid within 30 days. No other claim shall be entertained.
- All fees shall be inclusive of all taxes excluding GST etc. No other claims shall be entertained. TA/DA and other incidentals are not eligible.

## **12. Confidentiality**

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

## **13. Penalties**

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

- Removal from the assignment of pre audit with immediate effect/ from the date specified.
- If there is continuous delay in pre audit of bill than it will be considered as gross negligence and necessary action will be taken as deem fit by GSRDCL including termination of contract.
- Deduction of percentage of fees as may be determined by the management or recoverable from any due payments / Security deposit.
- Delay in submission of Pre audit bill and pre audit report there will be levy penalty of Rs.3000 per day subject to maximum 10% of billing value.
- Ban from accepting the future assignment of the Company for the period specified.
- Any other action deemed appropriate by the management.

#### **14. General Terms and Condition**

- Audit firm shall not subcontract the work.
- Audit Team will work in strict confidence and secrecy.
- The pre audit firm will be required to give one-month notice to the GSRDC in case it intends to discontinue the contract at any point of time during the period of contract. Likewise, GSRDC on its discretions may cancel the assignments at any time if required to do so.
- The appointment of Audit firm will be for 1 year with a provision to renew the same for another period of 1 year with 5% increment yearly compounding if mutually agreed subject to satisfactory performance and decision of GSRDCL but total period of appointment will in no case exceed more than 3 years.
- Though this appointment is for one year, further continuous for second year shall depend purely on the yardstick of yearly performance of the Firm GSRDCL reserve the Right to cancel the assignment without giving any reason in case it may deem fit.
- In case of Termination of Contract due to dissatisfaction of Services, the assignment will be given to the firm having 2<sup>nd</sup> highest points for technical and financial score will be first invited for allocation of the Contract.
- All the deliverable should be submitted in time without fail. If any delay occurs, payment will be reduced accordingly.
- The firm shall be liable for the consequences errors and omission on its part. However, the indemnification to be paid by the firm shall depend on seriousness of error/omission and shall be determined in relation to the firms' fee and shall never be in excess of fee.
- If the services are not found satisfactory then the Firm shall be terminated by giving one month notice and payment for the same shall be made as per the work done at that level. Firms selected by GSRDCL shall maintain ethics of faith and the information provided by GSRDCL shall be kept 'Strictly Confidential'.
- The company can determine the manner and intervals in which the Pre audit shall be conducted and reported to the Board to comply with the Companies Act 2013. In case of any dispute, the decision of MD, GSRDCL shall be final and binding.

- Assignments shall be carried out with due diligence maintaining quality of work done and in least possible time.
- GSRDCL reserves the right to cancel selected firms, if it considers necessary.
- The Pre Audit work being conducted by the firm will be subject to supervision by finance and accounts department of GSRDCL as and when required to ensure that the work is progressing as per agreed plan.
- In case of non-fulfillment of any instructions issued by GSRDCL, GSRDCL will be entitled to cancel the audit work without any obligations.
- The successful firm shall not have been entitled to claim any additional amount for any reason whatsoever for the above audit work.
- Modification of the terms and conditions of this Contract, including any modification of the scope of the Services or of the Contract Price, may only be made by written agreement between the Parties.
- These are only proposed draft terms and conditions and can be modified at any time by the GSRDCL at its sole discretion.

## **15. Force Majeure**

- **Definition:** For the purposes of this Contract, “Force Majeure” means an event which is beyond the reasonable control of a Party, and which makes a Party’s performance of its obligations under the Contract impossible or so impractical to be considered impossible under the circumstances, and includes, but not limited to war, riots, civil disorder, earthquake, fire, explosion, storm, flood or other adverse weather conditions.
- **No Breach of Contract:** The failure of a party to fulfil any of its obligations under the Contract shall not be considered to be a breach of, or default under this Contract insofar as such inability arises from an event of Force Majeure, provided that the Party affected by such an event:
  - Has taken all precautions, due care and reasonable alternative measures in order to carry out the terms and conditions of this Contract, and
  - Has informed to the authority as soon as possible about the occurrence of such an event.
  - The dates of commencement and estimated cessation of such event of Force Majeure; and
  - The manner in which the Force Majeure event(s) affects the Party’s obligation(s) under the Contract.
- The Parties agree that neither Party shall be able to suspend nor excuse the non- performance of its obligations hereunder unless such Party has given the notice specified above.
- **Extension of Time:** Any period within which a Party shall, pursuant to this Contract, complete any action or task, shall be extended for a period equal to the time during which such Party was unable to perform such action as a result of Force Majeure.
- **Payments:** During the period of their inability to perform the Services as a result of an event of Force majeure, the CA Firm shall not be paid under the terms of this Contract. The CA Firm will receive the payment for only those deliverables which has been submitted and approved by the client.

## **16. Termination**

- a. By the GSRDC: GSRDC may terminate this Contract, by not less than 15 days written notice of termination to the CA Firm, to be given after the occurrence of any of the events specified in this clause:
  - i. if the CA Firm do not remedy a failure in the performance of their obligations under the Contract, within a period of thirty (30) days, after being notified or within such further period as the Client may have subsequently approved in writing;
  - ii. within fifteen (15) days, if the CA Firm become insolvent or bankrupt;
  - iii. if, as the result of Force Majeure, the CA Firm are unable to perform a material portion of the Services for a period of not less than thirty (30) days;
  - iv. within fifteen (15) days, if the CA Firm fails to comply with any final decision reached as a result of arbitration proceedings pursuant to relevant clauses hereof;
  - v. within fifteen (15) days, if the CA Firm submits to the Client a false statement which has a material effect on the rights, obligations or interests of the Client. If the CA Firm places itself in position of conflict of interest or fails to disclose promptly any conflict of interest to the Client;
  - vi. within fifteen (15) days, if the CA Firm, in the judgment of the Client has engaged in Corrupt or Fraudulent Practices in competing for or in executing the Contract;
  - vii. if the GSRDC, in its sole discretion and for any reason whatsoever, within a period of thirty (30) days decides to terminate this Contract.
- b. By the CA Firm: The CA Firm may terminate this Contract, by not less than thirty (30) days written notice to the Client, such notice to be given after the occurrence of the events specified in this clause:
- c. if the Client fails to pay any money due to the CA Firm pursuant to this Contract and not subject to dispute pursuant to relevant clauses hereof within forty-five (45) days after receiving written notice from the CA Firm that such payment is overdue; or
- d. if, as the result of Force Majeure, the CA Firm are unable to perform a material portion of the Services for a period of not less than sixty (60) days.
- e. For any other reason except above either GSRDC or CA firm can mutually terminate contract by not less than 60 days' notice period.

## **17. Cessation of Rights and Obligations:**

- Upon termination of this Contract pursuant to actual Termination, or upon expiration of this Contract pursuant to relevant clause hereof, all rights and obligations of the Parties hereunder shall cease, except (i) such rights and obligations as may have accrued on the date of termination or expiration, (ii) the obligation of confidentiality set forth in relevant clause hereof, (iii) the CA Firm's obligation to permit inspection, copying and auditing of their accounts and records, (iv) the rights of indemnity of the Client specified in GCC and (v) any right which a Party may have under the Applicable Law.

- **Cessation of Services:** Upon termination of this Contract by notice of either Party to the other pursuant to relevant clauses hereof, the CA Firm shall, immediately upon dispatch or receipt of such notice, take all necessary steps to bring the Services to a close in a prompt and orderly manner and shall make every reasonable effort to keep expenditures for this purpose to a minimum. With respect to documents prepared by the CA Firm and equipment and materials furnished by the Client, the CA Firm shall handover all project documents under procedure described in this contract.
- **Payment upon termination:** Upon termination of this Contract, the Client will make the following payments to the CA Firm:
  - a) Fees pursuant to relevant clauses for Services satisfactorily performed prior to the effective date of termination;
  - b) If the Contract is terminated pursuant to Clause – Termination by the client, the CA Firm shall not be entitled to receive any agreed payments upon termination of the Contract. However, the Client may consider making payment for the part satisfactorily performed on the basis of the quantum merit as assessed by it, in its sole discretion, if such part is of economic utility to the Client. Under such circumstances, upon termination, the Client may also impose liquidated damages as per the provisions of relevant clauses of this Contract. The CA Firm will be required to pay any such liquidated damages to Client within 30 days of termination date.
- **Disputes about Events of Termination:** If either Party Disputes Termination of the contract under relevant clauses hereof, such Party may, within forty-five (45) days after receipt of notice of termination from the other Party, refer the matter to arbitration under relevant clauses hereof, and this Contract shall not be terminated on account of such event except in accordance with the terms of any resulting arbitral award.

## **18.Obligations of the CA Firm**

- a. **General:** The CA Firm shall perform the Services and carry out their obligations hereunder with all due diligence, efficiency and economy, in accordance with generally accepted professional techniques and practices, and shall observe sound management practices, and employ appropriate advanced technology and safe methods. The CA Firm shall always act, in respect of any matter relating to this Contract or to the Services, as faithful advisers to the Client, and shall at all times support and safeguard the Client's legitimate interests in any dealings with Sub- CA Firm or third parties.
- b. **Conflict of interest**
  - Those firms which are associated in any audit/account/financial services with GSRDC for preceding 2 years as on 31-01-2026, will be considered as ineligible for same segment from applying for this assignment.

- The CA Firm shall promptly disclose any Conflict of Interest to the Client. For the avoidance of doubt, the CA Firm agrees that a disclosure of any Conflict of Interest shall not in any manner whatsoever be deemed to cure such Conflict of Interest.
  - CA Firm Not to Benefit from Commissions, Discounts, etc.: The pre audit fees of the CA Firm pursuant to relevant clauses hereof shall constitute the CA Firm's sole fees in connection with this Contract or the Services, and the CA Firm shall not accept for their own benefit any trade commission, discount or similar payment in connection with activities pursuant to this Contract or to the Services or in the discharge of their obligations under the Contract.
  - CA Firm and Affiliates Not to Engage in Certain Activities: The CA Firm agree that, during the term of this Contract and after its termination, the CA Firm and their affiliates, as well as any of its affiliates, shall be disqualified from providing goods, works or services (other than the Services and any continuation thereof) for any project resulting from or closely related to the Services for the period of Two (2) years.
  - Prohibition of Conflicting Activities: Neither the CA Firm nor the Personnel shall engage, either directly or indirectly, in any of the following activities:
    - a) During the term of this Contract, any business or professional activities which would conflict with the activities assigned to them under this Contract; and
    - b) After the termination of this Contact, such other activities as may be specified in the SC.
- c. **CA Firm's Actions Requiring Client's Prior Approval:** The CA Firm shall obtain the Client's prior approval in writing before taking any of the following actions:
- i. appointing such members of the Personnel, as
  - ii. are not mentioned in the Technical Proposal, and
  - iii. any other action that may be specified in the SC.
- **Reporting Obligations:** The CA Firm shall submit to the Client the reports and documents specified in TOR, in the numbers, and within the periods set forth in this contract.
  - **Documents Prepared by the CA Firm to be the Property of the GSRDC:** All documents, specifications, cost estimate, (in MS excel file), designs, reports, other documents and software submitted by the CA Firm pursuant to this contract shall

become and remain the property of the Client, and the CA Firm shall, not later than upon termination or expiration of this Contract, deliver all such documents and software to the Client, together with a detailed inventory thereof. The CA Firm may retain a copy of such documents and software.

- **Professional liability of the CA Firm:** Subject to additional provisions, if any, set forth in the SC, the CA Firm's liability under this Contract shall be as provided by the Applicable Law.

## **19. CA Firm's personnel**

### **a. Description of Personnel**

- The titles agreed job descriptions, minimum qualifications and estimated periods of engagement in the carrying out of the Services of the CA Firm's core team and resource pool are described in this contract. If additional work is required beyond the scope of the Services specified in TOR, the level of effort and / or staff assigned may be increased by agreement in writing between the Client and the CA Firm, provided that any such increase shall not, except as otherwise agreed.
- If required to comply with the provisions of this Contract, adjustments with respect to level of effort, staff assignments, time may be made by the CA Firm by written notice to the Client, provided (i) that such adjustments shall not alter the originally estimated period of engagement, scope, qualifications of team or deliverables and (ii) that the aggregate of such adjustments shall not cause payments under this Contract to exceed the ceilings set forth in this Contract. Any other such adjustments shall only be made with the Client's prior written approval.

### **b. Removal and / or Replacement of Team Member.**

- The CA Firm will fill a vacancy with equally qualified and experienced staff immediately. In cases when a critical vacancy cannot be filled immediately, due to conditions beyond the CA Firm's control, the CA Firm will be allowed to fill the critical vacancy for temporary periods with approval of GSRDC.
- If the Client finds that any of the Personnel have (i) committed serious misconduct or has been charged with having committed a criminal action, or (ii) have reasonable cause to be dissatisfied with the performance of any of the

Personnel, then the CA Firm shall, at the Client's written request specifying the grounds, therefore, forthwith provide as a replacement a person with qualifications and experience acceptable to the Client.

The CA Firm shall bear all additional travel and other costs arising out of or incidental to any removal and/or replacement.

## **20. Obligations of the client**

**Assistance and Exemptions:** Unless otherwise specified in the SC, the Client will use its best efforts to ensure that the Government will provide the CA Firm and Personnel with work permits and such other documents as necessary to enable the CA Firm or Personnel to perform the Services: assist for the Personnel and, if appropriate, their eligible dependents to be provided promptly with all supporting papers for necessary entry and exit visas, residence permits, exchange permits and any other documents required for their stay in India; facilitate prompt clearance through customs of any property required for the Services;

## **21. Rights of the Pre Auditor**

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

## **22. Responsibility**

- Maintain a professional audit staff with sufficient knowledge, skills, experience, and professional certifications to meet the requirements.
- Issue periodic reports to the management summarizing results of pre audit activities, including significant audit issues and management action plans.
- Keep the management informed of emerging trends and successful practices in pre auditing or hence, help to assets in statutory audit & commercial audit and prepare compliance as required to auditor.
- Assist in the investigation of significant suspected fraudulent activities within the organization and notify management, the external auditors of the results.
- The Pre Auditor should report to the management any serious weakness, significant fraud or major accounting breakdown discovered during the normal course of audit through General Manager (Finance)/ General Manager (Project).

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

### **23.1 Dispute:**

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

### **23.2 Governing Law:**

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

### **23.3 Jurisdiction:**

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

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

| <b>Sr. No</b> | <b>Particulars</b>                                                                               | <b>Supported documents to be attached in PDF</b>    |
|---------------|--------------------------------------------------------------------------------------------------|-----------------------------------------------------|
| 1             | Name & full address of the CA Firm                                                               | Firm Registration Certificate under ICAI            |
| 2             | Registered Office with full address: Tel.<br>No.<br>Fax No.<br>Email Id: Website<br>URL:         | Letter Head which includes all information          |
| 3             | Address of Branch offices                                                                        |                                                     |
| 4             | Income Tax Registration No.(PAN)                                                                 | Attached copy of PAN                                |
| 5             | GST Registration No.                                                                             | Attached copy of Registration                       |
| 6             | C &AG Empanelment Number                                                                         | C &AG Empanelment letter                            |
| 7             | ICAI Registration No.                                                                            | Company Registration Certificate Issued by the ICAI |
| 8             | Date of Registration with ICAI                                                                   | Company Registration Certificate Issued by the ICAI |
| 9             | Complete details of the full-time partners Name:<br>Address:<br>Contact Details :Membership No.: | Partnership Deed                                    |

|    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                         |
|----|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------|
|    | Date of joining of Existing Firm:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                         |
| 10 | Name and addresses and designation of the persons who will represent the Bidder while dealing with GSRDCL (Attach letter of authority)                                                                                                                                                                                                                                                                                                                                                                                                                       | Letter of authority                                                                                     |
| 11 | The firm should not be blacklisted / temporarily forbidden from applying for tenders for any type of audit by Public Sector Undertaking / Government of Gujarat / any other state Government/Central Government of any local Authority.                                                                                                                                                                                                                                                                                                                      | Firm Should give declaration as per Annexure II                                                         |
| 12 | Income from audit & attestation service of the firm should be more than Rs. 50 Lac for the F.Y – 2024-2025.                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Firm should submit Audit & Attestation Fees certificate duly certified by another Chartered Accountant. |
| 13 | The firm should have been registered for a period of at least 15 Years.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Certificate of constitution as on 01/01/2026 issued by the Institute of Chartered Accountants of India. |
| 14 | There must be at least 5 CAs partner in the firm. Out of which minimum 3 CAs must be FCA partners of the firm.                                                                                                                                                                                                                                                                                                                                                                                                                                               | Certificate of constitution as on 01/01/2026 issued by the Institute of Chartered Accountants of India. |
| 15 | Firm should have minimum 3 CA Employees/associates with the Firm for period of Minimum period of two year.                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Certificate of constitution as on 01/01/2026 issued by the Institute of Chartered Accountants of India. |
| 16 | The firm must have undertaken audit assignment of at least one Listed Company in last 3 Years (i.e. FY 2022-2023, FY2023-2024, FY 2024-2025) or Firm has conducted at least one audit ( Pre or Internal audit) assignment in last 3 years of category I or II Public Sector undertaking /Urban Development Authorities/ other Authorities as well as various Government offices, Entities/Trust/Mission etc i.e. (Statutory audit, Internal audit, Pre audit, Concurrent audit) as mentioned in Finance Department GR dated 16 <sup>th</sup> September 2019. | Appointment letter.                                                                                     |
| 17 | Firm's registered office should be located in Gujarat and if registered office is not located in Gujarat, then                                                                                                                                                                                                                                                                                                                                                                                                                                               | As a proof last 3 years firm constitution certificate issued by ICAI.                                   |

|    |                                                                                                                                                                                                                                                 |                                                                     |
|----|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------|
|    | at least two full time branches should be functional in state of Gujarat for a minimum period of 3 years. (i.e. FY 2022-2023, FY2023-2024, FY 2024-2025).                                                                                       |                                                                     |
| 18 | Proposed Team member and support staff Curriculum Vitae (CV).                                                                                                                                                                                   | Curriculum Vitae (CV) along with degree and experience certificate. |
| 19 | Firm must have undertaken at least three audit (Internal or Pre audit) assignment of Infrastructure Public Sector undertaking/Listed company of infrastructure sector/NHAI in last three years. (i.e. FY 2022-2023, FY2023-2024, FY 2024-2025). | Appointment letter.                                                 |
| 20 | CA Firm must be empanelled with C&AG for the FY2025-26.                                                                                                                                                                                         | C & A G Empanelment Letter to be attached.                          |

**Certificate**

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

**Date**

**Seal of Office**

**Signature**

**Name and Designation**

### **Annexure1.1.**

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

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

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

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

**Annexure1.2.****Details of CA Paid Employee (as on 01.01.2026)**

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

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

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

**Annexure 1.3.****Details of Qualified & Semi-qualified Staff (including Artical Clerks etc.) (As on 01.01.2026)**

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

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

**Annexure 1.4.****No. of Pre audit/ internal audit of PSU Companies.**

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

Appointment letter should be submitted.

**Annexure 1.5.**

**No. of Pre audit / Internal audit of infrastructure Sector PSU/ Listed co. / NHAI.**

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

- Appointment letter should be submitted.

## Annexure-II

### *Form of Declaration*

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

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

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

For and on behalf of.....

Signature.....

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

Stamp of the Bidder.....

### **Annexure-III**

#### **List of Documents Required to be submitted by Bidder.**

| <b>Sr. No.</b> | <b>Particular</b>                                                                                                                                                            | <b>Yes/No</b> | <b>Page No</b> | <b>Remarks</b> |
|----------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|----------------|----------------|
| 1              | Certified Copy of Registration Certificate i.e. Certificate of Registrar of Firm                                                                                             | Yes/No        |                |                |
| 2              | Constitution Certificate issued by ICAI                                                                                                                                      | Yes/No        |                |                |
| 3              | Certified Copy of Income Tax Permanent Account Number (PAN)                                                                                                                  | Yes/No        |                |                |
| 4              | Copy of C &AG Empanelment letter for FY-2025-26                                                                                                                              | Yes/No        |                |                |
| 5              | Certified Copy of GST Registration Certificate                                                                                                                               | Yes/No        |                |                |
| 6              | Certified Copy of Partnership Deed                                                                                                                                           | Yes/No        |                |                |
| 7              | Certified Copy of Income from audit & attestation service of the firm should be more than Rs. 50 Lac for the F.Y – 2024-2025.                                                | Yes/No        |                |                |
| 8              | No. of CA as partner( at least 3 must be FCA) ( <b>Annexure 1.1</b> )                                                                                                        | Yes/No        |                |                |
| 9              | No .of Chartered Accountants as Paid assistants as on 01.01.2026( <b>Annexure 1.2</b> )                                                                                      | Yes/No        |                |                |
| 10             | No .of Other Staff as Paid assistants including articles as on 01.01.2026 ( <b>Annexure 1.3</b> )                                                                            | Yes/No        |                |                |
| 11             | No. of Audit ( Pre or Internal audit) Assignments handled during last 3 years with Govt. Organization/ Undertakings with the supporting Evidences. ( <b>Annexure 1.4</b> )   | Yes/No        |                |                |
| 12             | No of Audit ( Pre or Internal audit) assignment handled of infrastructure company during last 3 year. ( <b>Annexure 1.5</b> )                                                | Yes/No        |                |                |
| 13             | Proposed Team member and support staff Curriculum Vitae (CV).                                                                                                                | Yes/No        |                |                |
| 14             | Declaration as per <b>Annexure II</b>                                                                                                                                        | Yes/No        |                |                |
| 15             | Bidder should not have violated / infringement of any Indian or foreign trademark, patent, registered design or other intellectual property rights–Declaration for the same. | Yes/No        |                |                |

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

| <b>Sr.<br/>No</b> | <b>Nature of Work</b>                                                                          | <b>Fees (amount<br/>in Rs.)</b> |
|-------------------|------------------------------------------------------------------------------------------------|---------------------------------|
| 1                 | Pre- Audit Fees <b>Excluding GST</b> for F.Y. 2026-27 of GSRDCL as per the scope given in RFP. |                                 |

**Note:**

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