



Bid Number/बोली क्रमांक (बिड संख्या):
GEM/2025/B/6105359
Dated/दिनांक : 02-04-2025

Bid Document/ बिड दस्तावेज़

Bid Details/बिड विवरण	
Bid End Date/Time/बिड बंद होने की तारीख/समय	12-04-2025 17:00:00
Bid Opening Date/Time/बिड खुलने की तारीख/समय	12-04-2025 17:30:00
Bid Offer Validity (From End Date)/बिड पेशकश वैधता (बंद होने की तारीख से)	90 (Days)
Ministry/State Name/मंत्रालय/राज्य का नाम	Gujarat
Department Name/विभाग का नाम	Urban Development And Urban Housing Department Gujarat
Organisation Name/संगठन का नाम	Gujarat Urban Development Company Limited
Office Name/कार्यालय का नाम	Gandhinagar
क्रेता ईमेल/Buyer Email	vp-gudc@gujarat.gov.in
Item Category/मद केटेगरी	Financial Audit Services - Review of Financial Statements, Financial Reporting Framework, Audit report, Internal Audit Related work.; CA Firm
Contract Period/अनुबंध अवधि	1 Year(s)
Minimum Average Annual Turnover of the bidder (For 3 Years)/बिडर का न्यूनतम औसत वार्षिक टर्नओवर (3 वर्षों का)	8 Lakh (s)
Years of Past Experience Required for same/similar service/उन्हीं/समान सेवाओं के लिए अपेक्षित विगत अनुभव के वर्ष	7 Year (s)
Past Experience of Similar Services required/इसी तरह की सेवाओं का पिछला आवश्यक अनुभव है	Yes
MSE Exemption for Years of Experience and Turnover/ अनुभव के वर्षों से एमएसई छूट	No
Startup Exemption for Years of Experience and Turnover/ अनुभव के वर्षों से स्टार्टअप छूट	No

Bid Details/बिड विवरण

Document required from seller/विक्रेता से मांगे गए दस्तावेज़	Experience Criteria,Bidder Turnover,Certificate (Requested in ATC),Additional Doc 1 (Requested in ATC),Additional Doc 2 (Requested in ATC),Additional Doc 3 (Requested in ATC),Additional Doc 4 (Requested in ATC) *In case any bidder is seeking exemption from Experience / Turnover Criteria, the supporting documents to prove his eligibility for exemption must be uploaded for evaluation by the buyer
Do you want to show documents uploaded by bidders to all bidders participated in bid?/	No
Bid to RA enabled/बिड से रिवर्स नीलामी सक्रिय किया	Yes
RA Qualification Rule	H1-Highest Priced Bid Elimination
Type of Bid/बिड का प्रकार	Two Packet Bid
Time allowed for Technical Clarifications during technical evaluation/तकनीकी मूल्यांकन के दौरान तकनीकी स्पष्टीकरण हेतु अनुमत समय	2 Days
Estimated Bid Value/अनुमानित बिड मूल्य	200000
Evaluation Method/मूल्यांकन पद्धति	Total value wise evaluation
Arbitration Clause	No
Mediation Clause	No

EMD Detail/ईएमडी विवरण

Required/आवश्यकता	No
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ePBG Detail/ईपीबीजी विवरण

Advisory Bank/एडवाइजरी बैंक	State Bank of India
ePBG Percentage(%) /ईपीबीजी प्रतिशत (%)	5.00
Duration of ePBG required (Months)/ईपीबीजी की अपेक्षित अवधि (महीने).	15

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

Beneficiary/लाभार्थी :

Manager
Gandhinagar, Urban Development and Urban Housing Department Gujarat, Gujarat Urban Development Company Limited,
(Priyank Harshadray Dave)

MII Compliance/एमआईआई अनुपालन

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

MSE Purchase Preference/एमएसई खरीद वरीयता	No
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1. The minimum average annual financial turnover of the bidder during the last three years, ending on 31st March of the previous financial year, should be as indicated above in the bid document. Documentary evidence in the form of certified Audited Balance Sheets of relevant periods or a certificate from the Chartered Accountant / Cost Accountant indicating the turnover details for the relevant period shall be uploaded with the bid. In case the date of constitution / incorporation of the bidder is less than 3-year-old, the average turnover in respect of the completed financial years after the date of constitution shall be taken into account for this criteria.

2. Years of Past Experience required: The bidder must have experience for number of years as indicated above in bid document (ending month of March prior to the bid opening) of providing similar type of services to any Central / State Govt Organization / PSU. Copies of relevant contracts / orders to be uploaded along with bid in support of having provided services during each of the Financial year.

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

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

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

5. Reverse Auction would be conducted amongst all the technically qualified bidders except the Highest quoting bidder. The technically qualified Highest Quoting bidder will not be allowed to participate in RA. However, H-1 will also be allowed to participate in RA in following cases:

- i. If number of technically qualified bidders are only 2 or 3.
- ii. If Buyer has chosen to split the bid amongst N sellers, and H1 bid is coming within N.
- iii. In case Primary product of only one OEM is left in contention for participation in RA on elimination of H-1.
- iv. If L-1 is non-MSE and H-1 is eligible MSE and H-1 price is coming within price band of 15% of Non-MSE L-1
- v. If L-1 is non-MII and H-1 is eligible MII and H-1 price is coming within price band of 20% of Non-MII L-1

Additional Qualification/Data Required/अतिरिक्त योग्यता /आवश्यक डेटा

Number of Years of firm/company's existence as per ICAI certificate: Firm of Chartered Accountants should be empaneled with the Institute of Chartered Accountants of India, New Delhi for a minimum period of 10 years on the date of tender.

Number of years of experience as on date of which at least XX years should be in internal/external audit of companies, PSUs and centrally funded institutions.: Firm of Chartered Accountants should be empaneled with the Institute of Chartered Accountants of India, New Delhi for a minimum period of 10 years on the date of tender.

Number of full-time partners/experienced and qualified professionals in full time employment at senior level with experience in handling similar or relevant projects: The Chartered Accountant firm must have Minimum 3 Chartered Accountants, out of which 2 must be Full time Partners

Number of partners/ qualified professionals in full time employment with DISA/CISA qualification: YES

Number of XX fulltime CA's required and YY professional audit staff: 01 chartered accountant compulsory.

Financial Audit Services - Review Of Financial Statements, Financial Reporting Framework, Audit Report, Internal Audit Related Work.; CA Firm (1)

Technical Specifications/तकनीकी विशिष्टियाँ

Specification	Values
Core	
Scope of Work	Review of Financial Statements , Financial Reporting Framework , Audit report , Internal Audit Related work.
Type of Financial Audit Partner	CA Firm
Type of Financial Audit	Internal Audit
Category of Work under Financial Audit	Audit of financial statements , Reliability of financial reporting , Internal control of financial , Compliance with law & regulations , Governance of company , Compliance with contracts , Internal Control over Financial Reporting , Bank Transactions , Treasury operations
Type of Industries/Functions	Government Company
Frequency of Progress Report	Quarterly
MIS Reporting for Financial Audit support	Yes
Frequency of MIS reporting	Quarterly
State	NA
District	NA
Addon(s)/एडऑन	
Post Financial Audit Support	Yes

Additional Specification Documents/अतिरिक्त विशिष्टि दस्तावेज़

Consignees/Reporting Officer/परेषिती/रिपोर्टिंग अधिकारी

S.No./क्र. सं.	Consignee Reporting/Officer/ परेषिती/रिपोर्टिंग अधिकारी	Address/पता	To be set as 1	Additional Requirement/अतिरिक्त आवश्यकता
1	Priyank Harshadray Dave	382010,Karmayogi Bhavan, Block-1, B1 Wing, Ground Floor, Sector-10/A, Gandhinagar, Gujarat.	1	<ul style="list-style-type: none">Number of Months for which Post Audit Support is required : 12

Buyer Added Bid Specific Terms and Conditions/क्रेता द्वारा जोड़ी गई बिड की विशेष शर्तें**1. Generic**

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

2. Buyer Added Bid Specific ATC

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

Disclaimer/अस्वीकरण

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

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

12. Incorporating any clause against the MSME policy and Preference to Make in India Policy.
13. Reference of conditions published on any external site or reference to external documents/clauses.
14. Asking for any Tender fee / Bid Participation fee / Auction fee in case of Bids / Forward Auction, as the case may be.
15. Any ATC clause in contravention with GeM GTC Clause 4 (xiii)(h) will be invalid. In case of multiple L1 bidders against a service bid, the buyer shall place the Contract by selection of a bidder amongst the L-1 bidders through a Random Algorithm executed by GeM system.

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

All GeM Sellers / Service Providers are mandated to ensure compliance with all the applicable laws / acts / rules including but not limited to all Labour Laws such as The Minimum Wages Act, 1948, The Payment of Wages Act, 1936, The Payment of Bonus Act, 1965, The Equal Remuneration Act, 1976, The Payment of Gratuity Act, 1972 etc. Any non-compliance will be treated as breach of contract and Buyer may take suitable actions as per GeM Contract.

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

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

---Thank You/धन्यवाद---

Kindly read all details and bid accordingly
as per ATC,
Formats and Performa

Gujarat Urban Development Company Ltd
(A WHOLLY OWNED GOVERNMENT OF GUJARAT UNDERTAKING)

TENDER DOCUMENTS

FOR

**Invitation of Tender for Appointment of Chartered Accountant
firms for Internal Audit of GUDC Ltd. (Scope of work)**

**Chief Financial Officer
Gujarat Urban Development Company Ltd**

“Karmyogi Bhavan”, Block -1,B1 Wing,

Ground Floor, Sector 10/A, Gandhinagar-382010

e-mail : fin-gudc@gujarat.gov.in

Contact No.079-23241862, 65, 66, 23246126, 27, 28

2025 - 2026

Gujarat Urban Development Company Ltd

1.0 Preamble:

GUJARAT URBAN DEVELOPMENT COMPANY LIMITED is a Wholly Owned Government of Gujarat Company, established under the Companies Act, 1956 and operating under the Companies Act, 2013 vide Government Resolution No. MIS/1098/974/TH dated 17/04/1999 Passed by the Urban Development & Urban Housing Department of Government of Gujarat.

1.1 Objective:

The Company is implementing Government infrastructure development projects on behalf of the Municipalities / Local Bodies as directed by the Government of Gujarat as its nodal / implementing agency and implementing works under various projects / schemes namely Municipal Solid Waste Management(MSWM), Integrated Infrastructure facilities such as Water Supply and Underground Drainage in the Tribal towns of Gujarat , Drainage Schemes under Swarnim Jayanti Mukhya Mantri Shaheri Vikas Yojana, Railway Over Bridge, Railway Under Bridge (RoB-RuB) Atal Mission for Rejuvenation and Urban Transformation (AMRUT), Sewage Treatment Plant (STP), Water Supply under Urban Infrastructure Development Scheme for Small and Medium Towns(UIDSSMT), Liquid Waste Management and Municipal Energy Efficiency project etc.

2.0 Scope of Work:

Internal audit work will cover all kinds of work as mentioned below, please refer carefully.

scope of work

Sr. No.	Particulars
01	Quarterly Internal Audit
02	Format of Internal Audit Report, Internal Audit Checklist, Annexures of Internal Audit Report,

Note: -, scope of work, format of internal audit may undergo change considering the requirements, circumstances and necessities of the assignment.

2.1 Scope of work:-

A. Internal Audit:

Internal auditor will gain understanding of nature of work and transactions carried out by the Auditee office. This will give the Audit team a holistic idea about the complexities involved in the process and it may schedule programme accordingly. Illustrative instructions regarding important area/aspects of audit is mentioned below.

1. The scope of Work of Internal Audit includes, checking of cash book, Bank Book, JV register, other books of accounts & ledgers, accounting classification, vouching and other checks as detailed in the check list, to the extent prescribed.
2. Internal auditor will also verify and ensure the E payment of TDS and E filing of tax return as per the provisions of Income Tax Act. Internal Audit shall have to check the deduction of Income tax and GST as per the provision of Income Tax Act, 1961 and GST Act respectively.

3. The audit checks of Vehicle hire charges, Manpower hire charges, Electricity bills, Tele exp, Petrol bills, Advertisement exp, Legal Exp etc will include the reference to the provisions in the tender contracts, provisions of statutory deductions and dues, taxes, and arithmetical accuracy, Acts, G. R., orders, instructions of Government or GUDC Ltd etc.
4. The Internal Auditor has to put initial on the voucher, ledger, and books of accounts, registers and other records in token of audit carried out by it.
5. Internal auditors will have to verify and sign and seal with date on Trial balance sheet at the end of each quarter prepared in accounting software.
6. All the transactions of Bank book including the bank reconciliation statement should be checked with reference to counterfoils of cheques written and remittances and relevant entries in the bank statements.
7. The accounting i.e. measurement calculation of the work taken in the R.A./Final Bill and arithmetical accuracy should be checked by the Chartered Accountant in detail with reference to tender provisions.
8. The Internal Auditor will verify FDR & bank guarantee register to ensure that the FDR/bank guarantee do not remain pending for renewal. Further, it should be verified whether FDR/bank guarantees are confirmed with the concerned banks through confidential letter or not?
9. Internal auditor shall have to scrutinize and verified fixed assets register in proper manner.
10. The Internal Auditor will verify whether rules of delegation of power have been followed or not in respect of purchase, sanction, payment and other applicable matters.
11. Internal Auditor shall have to verify that all entries in accounting software has been done. Checking of posting of monthly accounts into detailed book. Internal Auditors are expected to check all the items.
12. Internal Auditor shall have to scrutinise ledgers, proforma and provisions entries trial balance sheet and grouping of it, reconciliation, JV entries, consolidated datas and details and profit and loss accounts, cash flow and fund flow statement, notes on accounts, policies and final balance sheet.
13. Internal auditor shall have to scrutinise and verify all transactions recorded in cash book and bank book, monthly accounts, all challans in respect of G.P.F., C.P.F., Income Tax, Professional Tax, bank reconciliations, statutory deductions, cheque book register, pay bills including supplementary pay bills, TDS return, Form 24 etc.
14. The following Registers /Records /Books/Compilations ledger will constitute the core of documents and auditors should ensure proper scrutiny of the same.
 - 1) Cashbook
 - 2) Cash Voucher

- 3) Bank Book
- 4) Bank Voucher
- 5) J.V. Register
- 6) Cheque book
- 7) Bank slip book
- 8) Receipt book
- 9) Bank reconciliation
- 10) Log Book
- 11) Stationary Register
- 12) Fixed Assets register
- 13) Bank Guarantee register
- 14) AG Report
- 15) Statutory Report
- 16) All Payments including RTGS/NEFT/Payment to Agencies.
- 17) Monthly Accounts

Internal auditors will have to verify and sign Trial balance at the end of each quarter prepared in accounting software.

15. Internal Auditor will verify and certify the details of completed, uncompleted works, capital work in progress, Fixed Assets Capitalized during.

PERCENTAGE OF CHECKING TO BE EXERCISED IN INTERNAL AUDIT

Particulars	Percentage
1) Cashbook	100
2) Cash Voucher	100
3) Bank Book	100
4) Bank Voucher	100
5) J.V. Register	100
6) Cheque book	100
7) Bank slip book	100
8) Receipt book	100
9) Bank reconciliation	100
10) Log Book	100
11) Stationary Register	100
12) Fixed Assets register	100
13) Bank Guarantee register	100
14) AG Report	100
15) Statutory Report	100
16) All Payments including RTGS/NEFT/ Payment to Agencies.	100
17) Monthly Accounts	100

2.2 Format of Internal Audit Report, Internal Audit Checklist, Annexures of Internal Audit Report, and Physical Verification Report

Internal audit firm will have to submit the report in English language in prescribed format as mentioned in Form-A (along with checklist, annexures, trial balance) within 15

days of completion of each quarter to Chief Financial Officer, Gujarat Urban Development Company Ltd “Karmyogi Bhavan”, Block -1,Wing,Ground Floor, Sector 10/A, Gandhinagar-382010.

3.0 General Details of Work

E-tender through GeM Portal for providing Chartered Accountant for Internal Audit of GUDC Ltd publicly invited by the Chief Financial Officer,Gujarat Urban Development Company Ltd “Karmyogi Bhavan”, Block -1,Wing,Ground Floor, Sector 10/A, Gandhinagar-382010 from the eligible registered CA firm for providing Chartered Accountant at GUDC Ltd Limited, Gandhinagar.

4. 0 Schedule of E-tendering through GeM Portal:

1	Pre-bid Query	Notified by GeM-Portal
2	Downloading of Tender documents.	From www.gem.gov.in
3.	Online submission of tender document i.e. last date of receipt of tender by GUDC Ltd.	From www.gem.gov.in
4.	Online Verification of EMD & other documents	Notified by GeM-Portal
5.	Opening of Technical Bid (If Applicable (On line)	Notified by GeM-Portal
7.	Opening of price bid(On line)	Notified by GeM-Portal

5.0 Minimum Eligibility Criteria:

Eligible bidder having following minimum eligibility criteria as described by Finance Department GR dated 16/09/2019 and amended dated 08/06/2020 will be considered:

Sr. No.	Eligibility Criteria	Documents submitted
1.	Firm of Chartered Accountants should be empaneled with the Institute of Chartered Accountants of India, New Delhi for a minimum period of 10 years on the date of tender. The Chartered Accountant firm must have its registered office 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.	Self-attested Firm Card is issued by ICAI for FY 2025-26 requires to attach. Self-Attested Address Proof of Registered Office/Branch Office is requires to attach.
2.	The Chartered Accountant firm must have Minimum 3 Chartered Accountants, out of which 2 must be Full time Partners	Self-Attested latest Certificate i.e. Constitution of Firm (Firm Card) Issued by The Institute of Chartered Accountants of India (ICAI) as on dated-01.01.2025 or later.
3	The firm / Company shall have Net turnover of Rs.30 Lakhs per year.	Self-Attested Audited Financial Statements of Last 3

		Financial Years i.e. AY 2024-25 & 2023-24 & 2022-23 along with CA Certified Certificate with UDIN No.
4	The firm must have Internal Audit /Pre Audit, audit experience of Govt. Companies /Corporations or Govt. Entities /Agencies in Last 3 years (Attach certificate stating satisfactory performance of work) Year i.e. F.Y 2021-22,2022-23 & 2023-24	Self-attested attachment Completion Certificate stating satisfactory performance of work along with Work Order/Contracts for F.Y 2021-22,2022-23 & 2023-24
5	Participating firm should be firm with a valid Permanent Account Number (PAN) and GST Registration	Self attested Copy of PAN and GST Registration Certificate
6	The bidder should not have been debarred / blacklisted by any State Government / Central Government / PSU / Reputed Organizations for any reason in the last three financial years as on bid calling date.	Notarized Self-Declaration on Rs. 300 Stamp Paper

Special Note: This tender terms& Conditions are above on GeM& Term Conditions. Bidder must meet the above Eligibility Criteria to become technically qualified.

1. Each Chartered Accountants firm who are applying for the said assignments has to attach the proof in support of various eligibility criteria as stated hereinabove.
2. **Price bid of only those bidders satisfying all the above mentioned minimum eligibility criteria will be opened.**
3. Each firm has to invariably attach the proof in support of various eligibility criteria. Proposals without necessary documents will be rejected in normal course. However, GUDC Ltd may call for required details/information if it deems appropriate to do so in the interest of the Company.
4. If the certificate as on 01.01.2025 is not possible to be made available, then certificate subsequent date issued by institute of chartered accountants of India till the date of submission of tender shall be submitted.
5. If it is found, at any later stage that Bidder has hidden any material detail or given false details as mentioned above, the Bidder shall be disqualified and his E.M.D. shall be forfeited and he will be debarred from bidding future Tenders of GUDC Ltd for **three (3) years** from the date of receipt of Tender.

6. Details to be furnished along with application: -

Interested Bidders can view these tender documents online but bidders who are interested in bidding in these tenders can download tender document as mentioned in para 3.0 and 4.0 above All documents along should be chronologically numbered along with index should be uploaded on GeM portal.

6.1 Tender Documents are only available in Electronic Form.

(Note: **Firm registered office should be located in GUJARAT and if registered office is not located in GUJARAT then at least 2 (Two) full time branches should be in functional in State of Gujarat for minimum period of 3 (three) years.**

- a. GST Registration number from GST registering authority.

b. Income Tax return of last 3 (three) years as well as copy of PAN card.

c. **All forms, Annexures and checklist**

d. The income from audit and attestation assignment of Last (3) three completed financial years duly audited and certified by the Chartered Accountant or Chartered Accountant's Turn over Certificate duly notarized.

Note: - Registered Bidder shall have to submit the following certificates/documents duly notarized.

Details of Annual Turnover as per above.

(1) **Showing staff details of CA firm with office seal of issuing office, outward number.**

(2) **Details of CA Firm with its partners**

(3) **Details of income from audit and attestation assignment of Last (3) three completed financial years.**

7.0 Digital Certificate for online tender submission:

Bidders who wish to participate in this tender will have to register on <https://gem.gov.in>

8.0 Contacting Officer:

Chief Financial Officer,
Gujarat Urban Development Company Ltd
"Karmyogi Bhavan",
Block -1,Wing,Ground Floor,
Sector 10/A,
Gandhinagar-382010.

9.0 Download of Tender Document:

The Tender Document for this works is available only in Electronic format which Bidder can download as explained in para 4.0 above.

10.0 Submission of Tender:

Bidder shall submit his offer in Electronic format on above mentioned. No offer in physical form will be accepted and any such offer if received by the GUDC Ltd will be out-rightly rejected.

11.0 Opening of Tender:

11.1 PRELIMINARY STAGE

The Preliminary Stage of the prospective Bidders will be opened on **date and time as mentioned in Para 4.0 above** on website <https://gem.gov.in> . In Preliminary Stage EMD, Registration Certificate, GST no. will be evaluated by the GUDC Ltd as specified in relevant clause of the tender.

11.2 TECHNICAL BID

The Technical Bid of the prospective Bidders will be opened on **date and time as**

mentioned in Para 4.0 above on website <https://gem.gov.in> . The Technical Bid will be evaluated by the GUDC Ltd as specified in relevant clause of tender.

11.3 PRICE BID

The Price Bid of only Technically Qualified Bidders will be opened online on **date and time as mentioned in Para 4.0 above**. Intending Bidders or their representative who are interested in participating in online Tender opening can log on to <https://gem.gov.in> on the due date and time, mark their presence or participate in online tender opening. Bidders who wish to remain physically present at GUDC Ltd premises at the time of tender opening can do so. Only one representative of each firm will be allowed to remain present.

12.0 General Instructions (Terms & Condition Of Assignments)

- 12.01 All the Annexure mentioned hereinafter form integral part of this tender notice. Firm will have to perform the functions as per the scope of work and terms and conditions mentioned here under and will submit the reports/ other outputs/Checklist. Further Firm will also comply with the below mentioned terms and conditions and those mentioned in various annexure.
- 12.02 Appointment orders will be issued to the qualified firms of Chartered Accountants on completion of the process of selection.
- 12.03 Technical bids submitted by the firms meeting with the minimum eligibility criteria will be evaluated and marks will be assigned as per marking system. Financial bids of only those firms successfully qualifying in the technical evaluation process will be considered for opening of financial bids. Firm/Firms will be selected on **L1** basis on evaluation of financial bids.
- 12.04 Internal audit will be conducted on a quarterly basis. Internal auditors will prepare draft report, collect the data/details for filling the internal audit checklist including the annexures there to, completely fill the internal Audit checklist and submit the same within **3** days of completion of Audit.
- 12.06. Internal Auditors will fill the internal audit checklist and also verify and sign the Trial balance at the end of each quarter and submit the both to internal audit branch at H.O. along with the audit report on completion of internal audit of each quarter.
- 12.07. Further, data/details required for finalization of accounts and other Annexure/details as instructed by the management from time to time are required to be verified and certified by the internal Auditors. Said work is part of assignment and **no separate fees are payable for the said work.**
- 12.08. Apart from the regular internal audit report, checklist and signed trial balance, internal auditor will submit Executive Summary/Gist of the major audit observations along with suggestion for remedial action.
- 12.09. Internal audit team shall invariably be headed by Chartered Accountant having specialized knowledge and experience of the audit works as well as commercial accounting of large scale Company. Further, audit team must consist of sufficient qualified assistants

to conduct internal audit work.

- 12.10 Serious irregularities observed during the course of internal audit shall have to be reported immediately through special report to Chief Financial Officer.
- 12.11. In case of serious deficiencies in reporting or auditing /non observation/violation of terms & conditions of the appointment order, assignment will be terminated by the GUDC Ltd without any notice to the internal auditor.
- 12.12. The internal audit firm shall not be eligible for the payment of audit fee if the specified stipulations regarding attendance, submission of reports, checklist & Trial balance and other specified conditions of appointment order are not followed or adhered to.
- 12.13. Detailed Audit programme will be circulated to the internal auditors. Internal auditors will have to carry out the audit as per the given programme.
- 12.14 Those firms of internal auditors who are presently in continuous appointment of internal audit of GUDC Ltd for last 4 years i.e. from F.Y. 2021-22 TO 2024- 25(including both the financial years), will not be eligible to apply for this assignment. Internal audit firm will carry out the work under the supervision and monitoring of Chief Financial Officer.
- 12.15 On awarding the assignment to Audit firm shall provide Performance Security in form of Bank guarantee of **5% of Audit Fee** within duration of **10 days** of acceptance of assignment. The bank guarantee duly issued by the bank (duly notified by finance department of Government of Gujarat) having the validity for the whole term of assignment plus six months. The said Performance guarantee shall be revoked after 6 months on satisfactory completion of given assignment.
- 12.16 If the management deems appropriate, internal audit assignment for further period of one year may be extended at the discretion of the GUDC Ltd on evaluation of satisfactory performance of the firm for further 1 (one) year at the same price and tender conditions.

12.17 The Company's Pre-Auditor will not serve as internal auditors. Agencies that participated in the pre-Audit tender will be disqualified.

13.0 TERMS & CONDITIONS OF AUDIT :

- 13.01 Only Chartered Accountant must be a member of audit team for conducting audit.
- 13.02 If deemed appropriate, in case delay in carrying out audit and submission of report within stipulated time limit, penalty at the rate of 1% per week or part there of maximum up to 10% of audit fee may be levied.
- 13.03 GUDC Ltd reserve, its right to withdraw/ terminate the assignment in case of delay or not conducting the Audit as per the scope or for any other reason it deems appropriate in the interest of organization and assignment.
- 13.04 The auditor must ensure that all corrections made in the record is authorized with the sign by the office in charge.

Note:-Apart from filling of Internal audit checklist and issuing the internal audit report, Trial balance of respective office for the position at the end of each quarter would be required to be verified and signed by the internal auditor.

14.0 Other Terms and conditions :-

Other Terms and conditions of appointment of Internal Auditors and scope of audit shall be as under:-

- 14.01 Firm will deploy requisite no. of audit staff for conducting the audit of GUDC Ltd. The audit party conducting audit shall consist of minimum three members of whom at least one shall be a qualified Chartered Accountant. While visiting the audit place, the representatives of the audit team will bring the letter of introduction duly sign by the Sr. Partner / proprietor of the C. A. / C. A. Firm.
- 14.02 Audit Programmers set by GUDC Ltd will be circulated on well in advance (at least 10 days before the commencement of audit) to Internal Auditors., No deviation from Audit Programme shall be allowed without prior written permission of Chief Financial officer.
- 14.03 GUDC Ltd reserves the right to issue directions or instructions regarding format/checklist of audit report or determine method/procedure/rules/manners for conducting internal audit of particular office or item and such directions/instructions shall be binding on the Internal Auditors.
- 14.04 Audit Report in prescribed Format (Form-A) along with audit checklist, annexures of the report is to be prepared and copy of the same is to be handed over to Chief Financial Officer.
- (i) Those objections which could not be settled on the basis of replies/discussions should be incorporated in the Report. The items, registers, cash, stamps, stores, orders and records which are not found in order should be mentioned in Part-III of Audit Report only.
 - (ii) Objections which are not major or material in nature would appear in Part- II-B under the same heading as under Part-II-A of Audit report.
 - (vi) Audit Report shall be framed in simple English language and very precise in nature. The Audit Report along with necessary documentary evidences will be submitted to the Chief Financial officer mentioning the major irregularities/remarks in the Internal audit Report.
- 14.05 The compliance of earlier report should also be verified by the internal audit firm and verification report to the effect should be invariably attached with the each Audit Report.
- (i) Internal Audit firms cannot sub-assign /sublet the assigned work to any other firm of Chartered Accountant firm/agency.
- 14.06 Initially appointment will be made for one year and same may be further renewed by the management on the basis of review of performance of the internal firm for further period. Management reserves the right to cancel the assignment without assigning any reason in case it may deem fit.
- 14.07. The above conditions are not exhaustive. The Company will have absolute right to revise/abrogate/include any conditions time to time and same shall be binding upon all the internal audit firms.
- 14.08 Periodic review meetings will be held at the head office and the senior partner of Internal Audit firm will have to attend the said meetings and make presentations as and when asked for without charging any additional fees for the same.
- 14.09 Management reserves the right to withhold/ deduct part of audit fees, it deems appropriate, in case of failure/non compliance/delay in observation of any terms and conditions of the appointment.
- 14.10. The Internal Audit firm will be required to give notice of one month to the GUDC Ltd in

case it intends to discontinue the assignment at any point of time during the period of contract.

15.0 Instruction to Bidders:

- A. Earnest Money Deposit (**EMD**) in the form specified in Tender Document only shall be accepted.
- B. The offer shall be valid for **90 days** from the last date of receipt of Tenders.
- C. The Tenders without Earnest Money Deposit (**EMD**) which do not fulfil all or any of the conditions or submitted incomplete in any respect will be rejected. However exemption from EMD will be granted as per EMD tender clause.
- D. All the bidders who are meeting with the eligibility criteria as specified in clause no. 5, (Eligibility criteria and Evaluation of Tender, Conditions of Marking) will be technically qualified, their Price bid will be opened.
- E. The bidder has to fill up in the price bid as per Gem Portal.
- F. The award of contract shall be made to qualified Bidders, who meets appropriate standards of Technical and financial resources and satisfy the qualifying criteria as laid in the Tender Documents.
- G. **The work shall be allotted to the L1 bidder who has quoted the lowest amount (professional fees). L-1 Bidder will be decided by considering annual Internal Audit fees.**
- H. Conditional Tender shall not be accepted.
- I. **There is no exemption for EMD for MSME parties to participate in tender bids**
- J. This Notice and subsequent Corrigendum (if any) shall also form a part of Contract Document. The Bidders are advised to read carefully the "Instructions" and "Eligibility Criteria" contained in the Tender Documents.
- K. GUDC Ltd reserves right to accept the lowest responsive offer and/or reject any or all tenders without assigning any reason.
- L. The internet web site address for E-Tender is <https://gem.gov.in>
- M. If the bidder will not provide CA Firms as per specifications or not implement the provisions of contract and if the quality of service is found poor, he will be debarred for further works under GUDC Ltd.
- N. The interested Bidders shall satisfy Qualification Criteria as stipulated in tender document para.
- O. Opinion is to be given by Internal –Auditor in written / oral for related issues as and when required by the management and NO additional fees will be paid for the same.
- P. **Internal Auditors cannot be a Pre Auditors of GUDCL in future until the assignment is completed.**

16.0 Definitions:

Online	:	Any activity that is done on Website is referred as “Online” activity for e.g. submission of price Bid online would mean that the Price Bid has to be submitted on website.
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Offline	:	Any activity that is done in conventional route is referred as "Offline"
E-Tender	:	Tender in which you can participate online by means of log in on to the respective website is E-tenders.
Digital Signature	:	Any electronic document, which contains encrypted message digest using hash algorithm and Tenders public key, is known as Digitally signed Document and the process of generating such document is called digitally signing it.
Scanned copy	:	Electronic copy of any document generated using a scanner is called scanned copy.
System	:	Means the computer which hosts the website (http://gem.gov.in) where Bidders can participate in the tendering.
Upload	:	The process of transferring an electronic document from Bidders computer using internet connection to the website is called uploading.
BIDDER	:	Means individual, proprietary firm, firm in partnership, Limited Company, Corporation applying to become eligible to tender.
IT ACT 2000	:	Means Information Technology Act, 2000 of Govt. of India.

17.0 Memorandum of works in brief:

1.	Name of work	Appointment of Chartered Accountant firms for Internal Audit for F.Y 2025-26 of GUDC Ltd.
2	Name of Employer	Gujarat Urban Development Company Ltd
3	Name of concerned Chief Financial Officer	Chief Financial Officer, Gujarat Urban Development Company Ltd
6	Address of Officer - In – Charge	Karmyogi Bhavan,Block-1,B1Wing,Ground Floor,Sector-10/A,Gandhinagar-382010
7	Name of Bidder	
8	Address of Bidder	

	(a) Telephone No. (b) Mobile No. (c) Fax No. (d) Telex No. (e) E-mail ID	
9	(f) Estimated Cost put to tender	2 Lakh
10	Time allowed for completion of the service from the date of written order to commence.	The assignment will be for the period of one year on initial basis. However, it can be extended at the discretion of the GUDC Ltd on evaluation of satisfactory performance of the Internal audit firm for further 1 (one) year at the same price and tender conditions.
11	Amount of Earnest Money Deposit (EMD)	3% of Estimated Cost (its validity shall be 90 days from the date of uploading the document on GeM portal in favour of GUDC Ltd, Gandhinagar
12	Description essential to be written on sealed cover of submission of Tender	Invitation of Tender for Appointment of Chartered Accountant for Internal Audit for F.Y 2025-26 of GUDC Ltd.
	(a) Name of Work	Appointment of Chartered Accountant for Internal Audit for F.Y 2025-26 of GUDC Ltd.
	(b) Name and address of the Bidder	
13	Mode of submission of Tender Documents	Online submission on web site https://gem.gov.in
14	(a) Technical Bid. (b) Price Bid	On line submission on https://gem.gov.in On line submission on https://gem.gov.in
15	Other Documents including all Forms, Annexures	As per para Tender notice and corrigendum if any.
17	Mode of quoting rate in Schedule –B (Form-C)	On line quoting of offer in figures only. Amount in words will be automatically converted.
18	Validity period of Tender offered.	90 days from the last date of receipt of tender.

19	Opening of Tender Online (a) Technical Bid (if applicable) (b) Price Bid (Only of pre qualified Bidders)	As per Para No. 4.0 and Corrigendum if any. As per Para No. 4.0 and Corrigendum if any.
20	Amount of Security Deposit: (Please refer Tender Clause of SD)	Successful bidder has to deposit required amount of Security Deposit in form of FD /Bank Guarantee from Nationalized Scheduled Bank as prescribed by finance Department Government of Gujarat.

Chief Financial Officer
GUDC Ltd, Gandhinagar

Signature of CA Firm.

18. INFORMATION AND INSTRUCTIONS

SPECIAL INSTRUCTIONS

- 18.1 The Tender Document shall be submitted as per procedure laid down in tender documents for submission of Tender.
- 18.2 Bidders towards submitted Earnest Money Deposit (**EMD**) for As per on Gem Portal in the form of demand draft / FDR / Bank Guarantee in favour of Gujarat Urban Development Company Limited, payable at Gandhinagar as per the eligible banks stated in the Finance Dept. GoG GR No.FD/MSM/e-file/4/2023/4020/D.M.O. dtd.11.03.2024 is attached
- 18.3 Tender shall be opened as per laid down procedure.
- 18.4 All Bidders are cautioned that e-tender containing any deviation from the contractual terms and conditions, specifications or requirements shall be rejected as non-responsive.
- 18.5 Conditional offer will be out-rightly rejected. No condition shall be included in this e-tender.
- 18.6 Alternative e-Tenders are not acceptable.
- 18.7 Bidder shall have to declare regarding the number of Tenders submitted in the prescribed format as given in tender documents.
- 18.8 If required, GUDC Ltd may negotiate with the lowest evaluated responsive bidder.
- 18.9 The GUDC Ltd reserves the right to qualify/ disqualify any applicant without assigning any reason.

18.10 Applicants shall be disqualified if they have

- (i) Made untrue or false representation in the forms, statements and attachments required in the prequalification documents, or
- (ii) Record of poor performance either due to technical or financial or any other reasons.
- (iii) If any enquiry / legal proceedings is going on or any FIR filed against the CA firm or any of its partner or representative.

18.11 All disputes and discrepancies relating to this Tender shall be governed by law of India and shall be subject to jurisdiction of court of Gandhinagar of Gujarat state.

18.12 The agency whose contracts were terminated on account of poor performance in GUDC Ltd work will not be eligible for this Tender.

18.13 A Bidder shall be disqualified if Bidder is terminated due to poor performance technically, qualitatively, financially or any other reasons. The agencies whose contracts were terminated or are debarred on account of non- performance in GUDC Ltd's works will not be eligible for bidding this Tender. Further the CA firms against whom any enquiry reported by GUDC Ltd or filed FIR against the Firms will not be eligible for bidding in this tender.

18.14 The bidder shall quote the lump sum professional fees annually for internal audit in format for financial Proposal **As mentioned on Gem Portal** inclusive of all cost, expenses etc. No other / additional payments, reimbursement shall be made extra over & above the approved fees, towards transportation/conveyance, other incidental expenses, lodging, boarding, food etc.

18.15 The evaluation of the offers will be as per the Internal audit decided norms mentioned hereafter.

18.16 Proposal of "TECHNICAL BID FOR INTERNAL AUDIT" shall contain details as mentioned in Form-B (Technical Proposal form), and the documents as mentioned in Annexure-I and also in the evaluation of bid shall also be submitted with the tender.

18.17 Fees quoted shall be **As mentioned on Gem Portal**. The quoted fees shall be valid for 90 days from the date of receiving the bid offers. The same validity shall have to be extended further for 90 days by the bidder if required on written intimation of GUDC Ltd.

18.18 The whole process of tendering can be cancelled / modified / altered /redefined without giving any prior notice or information by the management of the Company.

18.19 The documents as per **Annexure - I** is to be attached with the technical bid for scrutiny of the proposal. Each firm has to invariably attach the proof in support of various eligibility criteria. Proposals without necessary documents will be rejected. However, management may call for required details/information if it deems appropriate to do so in the interest of the Company.

- 18.20 If any qualified bidder denies to work after allotment of work, then he will be debarred for 3 (Three) years to work with GUDC Ltd.
- 18.21 The preliminary & technical bid documents must be submitted online on Gem Portal only
- 18.22 Price bid must be submitted online on Gem Portal only.
- 18.23 Those firms which are in continuous assignment of 4 years as on 31.03.2025 as pre auditor and/or internal auditor in GUDC Ltd, will be considered as ineligible from applying for this assignment.
- 18.24 If the legal proceedings are under progress or criminal proceedings are instituted by GUDC Ltd, any department/office of Government are under progress or matter regarding disciplinary actions are under progress by the ICAI in respect of any firm or the partners or proprietor or employee thereof, such firm will be considered as ineligible from applying for this assignment.
- 18.25 Further, firms or partners in respect of whom ICAI has taken penal actions or any department/office of government has initiated legal or criminal proceedings in past are considered ineligible from applying for this assignment.
- 18.26 For this assignment only those Chartered Accountant firms will be considered which satisfy the minimum criteria mentioned in tender document.
- 18.27 In case of operational difficulties the management may take steps to remove such difficulties without materially altering the scope of work or terms and conditions which shall be binding to the respective firm.
- 18.28 The contract can be terminated from either side, at any time after giving a one calendar month notice to the concerned without mentioning any reason.
- 18.29 The assignment will be for the period of one year on initial basis. However, it can be extended at the discretion of the GUDC Ltd on evaluation of satisfactory performance of the internal audit firm for further 1 (one) year at the same price and tender conditions.
- 18.30 The Internal audit firm cannot assign / outsource / sublet the work entrusted, or sub contract it in any manner what so ever, or any portion of it, to any others Chartered Accountant firms/other individuals.
- 18.31 On awarding the assignment of Internal Audit, the Internal audit firm has to deposit Security Deposit of 5% of internal audit fee in form of FD / Bank Guarantee from Nationalized / Schedule bank as prescribed in EMD clause pledged in the name GUDC Ltd, Gandhinagar within 10 days after issuance of work order.

The FD / Bank Guarantee duly issued by the bank (duly notified by Finance department of Government of Gujarat) having the validity for the whole term of assignment plus six months.

The said Security Deposit shall be revoked after 6 months on satisfactory completion of given assignment.

If the services of the firm is extended further for 1 (one) year, than the SD has to be further extended for one year.

18.32 The senior partner of Internal audit firm shall remain present in coordination / review meetings, and make presentations as and when called for and no additional fees/ expenditure shall be paid extra for that.

18.33 If the Chartered Accountant is an employee of the CA firm then he must be associated with the firm as an employee for at least one year.

19.0 LANGUAGE OF TENDER

Tender Documents shall be submitted in prescribed form in English only. All literature or correspondence in connection with Tender shall be made in English.

20.0 EARNEST MONEY DEPOSIT (EMD)

Bidders towards submitted Earnest Money Deposit (EMD) for **As mention on Gem Portal** in the form of demand draft / FDR / Bank Guarantee in favour of Gujarat Urban Development Company Limited, payable at Gandhinagaras per the eligible banks stated in the Finance Dept. GoG GR No.FD/MSM/e-file/4/2023/4020/D.M.O. dtd.11.03.2024 is attached

The Bank Guarantee should be valid for 120 day from the date of issue.(BG format is attached herewith)

Tender without submission of Earnest Money Deposit shall be rejected as non-responsive. If during tender validity period, if the bidder withdraws his bid, the Earnest Money Deposit shall be forfeited and the bidder will be disqualified from bidding for further works in GUDC Ltd for a period of 1 (one) year.

21.0 SECURITY DEPOSIT (SD)

Successful bidder is required to deposit total amount of Security Deposit of **5% of Contract Value** in form of FD/Bank Guarantee from Nationalized/Schedule bank as prescribed in GR of Finance Dept. GoG GR No.FD/MSM/e-file/4/2023/4020/D.M.O. dtd.11.03.2024. Validity of security deposit must not be less than 180 days and required to be renewed in case of extension of contract. The bidders whose bid is accepted (hereinafter called "Agency" which expression shall unless excluded by or repugnant to the context include his heirs, executors, administrators & assignees) shall pay.

- (a) Within 10 days from the date of issue, of letter accepting his tender, Security Deposit of **5% of Contract Value** in form of FD/Bank Guarantee from Nationalized/Schedule bank as prescribed in EMD clause pledged in the name GUDC Ltd, Gandhinagar for due performance of contract.
- (b) Earnest money paid will be adjusted against security deposit of successful tenderer.
- (c) Earnest Money/Security Deposit will not bear any interest.
- (d) If the services of the firm is extended further for 1 (one) year, than the SD has to be further extended for one year.
- (e) If he fails to furnish the Security Deposit for performance or to execute the Contract for the work

offered to him, his EMD shall be forfeited and the bidder will be disqualified from bidding for further works in GUDC Ltd for a period of 1 (one) year.

21.01 Guarantees issued by All Nationalized Banks will be accepted as SD/EMD on permanent Basis.

21.02 Tenders without submission of Earnest Money Deposit shall be rejected as non-responsive.

21.03. If during Tender validity period, the tenderer withdraws his Tender, the Earnest Money Deposit shall be forfeited and the tenderer may be disqualified from tendering for further works.

21.04. The Earnest Money Deposit will be returned promptly to the unsuccessful tenderers except first three lowest tenderers. The Earnest Money Deposit will be returned to the first three lowest tenderers after first lowest tenderer furnishes Security Deposit for performance and duly enters into the contract.

22.0 PAYMENTS

22.01. For carrying out the said assignment, fees for internal audit assigned to firm of chartered accountant for the period of 12 months. Fees will be paid on quarterly basis on submission of bill and fulfilment of relevant terms & conditions mentioned in the appointment order.

22.02. No out of pocket/ T.A. D.A. will be paid for the said assignment.

22.03. 10% of fees amount shall be withheld till the process of internal audit is over and finalization of annual account of the year. If deemed appropriate, in case any serious irregularity regarding the matters mentioned in scope of audit is noticed, Internal Auditor shall be held responsible for not discharging their duty/function properly/ as per the terms of assignment.

22.04. No separate fees will be paid for verifying & certifying proforma information required for finalization of accounts, signing the Trial balance or any other documents.

22.05. Report of Internal audit ,firm will have to submit the report in the prescribed format

22.10 All the applicable taxes will be deducted as TDS from the payments.

22.11. The auditor and their personnel shall pay such taxes, duties, fees and other impositions as may be levied under the applicable law, the amount of which is deemed to have been included in the fees of assignment.

22.12. If required internal audit Period will be extended as per requirement and fee for the work will be decided proportionately.

23.0 PAGES TO BE SIGNED BY THE CA Firm.

24.0 PRICE BID EVALUATION

- (a) The technical bid will be opened first and will be evaluated by a committee of officers constituted by GUDC Ltd. The financial bid will be opened of those bidders satisfying minimum eligibility criteria as per technical bid evaluation.
- (b) If more than one Bidder has quoted the same lowest amount, then the position of L1 bidder will be decided on the basis of negotiation of Price Bid.

25.0 RIGHT OF REJECTION OF TENDERS

Those Tenders which do not have Signature attached shall be rejected.

Tender without Earnest Money Deposit, will be treated as non-responsive and will be out rightly rejected.

The GUDC Ltd reserves the rights to accept or reject any bid or to cancel the Bidding process and reject all Bids at any time prior to award of contract, without thereby incurring any liability to the affected Bidder or Bidders or any obligation to inform the affected Bidder or Bidders on the grounds of the GUDC Ltd's action.

In addition to the above, the Tender will also be liable to be rejected out rightly if, the Bidder does not sign. Also, GUDC Ltd reserves the right to accept or reject any tender without assigning any reason.

26.0 CONFIDENTIALITY

1. The Internal audit firm or their partners and the personnel or either of them shall not, disclose or pass on to any others, the proprietary or confidential information relating to the projects, the services, this contract, or the Company's business or operations without prior written consent of the Management.
 2. All reports and other documents submitted by C.A. firm shall become and remain the property of the Company and the auditor shall, not later than upon termination or expiration of this contract deliver all such documents and reports to the Company together with a detailed inventory thereof. The 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.
 3. The Internal audit firm has to undertake that all knowledge and information not within the public domain which may be acquired during the execution of the assignment shall be, for all time and for all purpose, regarded as strictly confidential and held in confidence, and shall not be directly disclosed to any person whatsoever, except with the prior written permission from the Appointing Authority.
- 27.** The bidder has to provide self-attested Constitution Certificate issued by ICAI as on 01.01.2025.

LETTER FOR SUBMISSION OF TENDER

To,
Chief Financial Officer
Gujarat Urban Development Copmany Limited
“Karmyogi Bhavan”,Block-1,B1 Wing,
Ground Floor,Sector-10/A,
Gandhinagar-382010.

Sub: SUBMISSION OF TENDER APPLICATION FOR APPOINTMENT OF CHARTERED ACCOUNTANT FIRMS FOR INTERNAL AUDIT FOR F.Y 2025-26 WORK OF GUDC LTD WORK BILLS.

SIR,

- 1.0 Having examined the details given in the invitation to Bidder for qualification and brief note, the condition of contract as well as Price bid and Nos of Corrigendum for the execution of above named service, we the undersigned, offer to provide service with the conditions of contract and quoted amount in accordance with the said conditions.
- 2.0 We hereby certify that all the statements made and information supplied in the enclosed forms and accompanying statements are true and correct.
- 3.0 We have furnished all information and details necessary for qualification and have no further pertinent information to supply.
- 4.0 We also authorize, GUDC LTD to approach individuals, employers, firms and Corporation to verify our competency and general reputation.
- 5.0 We hereby apply for qualification of Providing Internal audit firm Services for GUDC LTD Corporate Office, Gandhinagar.
- 6.0 We will provide required **Internal audit** firm as per contract.
- 7.0 We agree to abide for this Tender for a period of **90 days** from the last date of online submission of tender document. It shall remain binding upon us and may be accepted at any time before the expiration of that period.
- 8.0 We have paid **3% of contract value** towards Earnest Money Deposit which is to be absolutely forfeited by GUDC LTD if we not Deposit the amount of Security Deposit specified in the clause of EMD.
- 9.0 Unless and until a formal Agreement is prepared and executed this Tender, together with your written acceptance thereof, shall constitute a binding contract between us.

10.0 We submit the following certificates in support of our suitability, technical know-how and capability for having successfully completed the following contract.

Sr. No.

Contract

Client / owner

1.

2.

Enclosures

1.

2.

13.0 We understand that you are not bound to accept the lowest or any tender you may receive.

Dated this _____ day of _____ (Year)

Signature _____ in the capacity of _____

Duly authorized to sign tender for and on behalf of _____.

(IN BLOCK CAPITALS)

Address _____

Witness _____

Address _____

Witness _____

Occupation _____

Encl: Appendix.

Seal of Applicant

Date of submission

Signature of Applicant.

Annexure-I

Tenderer must online upload following documents along with technical bid part

Sr. No.	Description	Page No.												
1.	EMD As mention on Gem Portal.													
2.	Registration Certificate of Internal audit firm from the Registration Authority <ul style="list-style-type: none">• Chartered Accountant from ICAI <p>(NOTE: Firm's registered office should be located in Gujarat only. If the 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) (Form card/Institutional certificate)</p>													
3.	GST number certificate from GST registering authority.													
4.	Notarized last 3(three) completed financial years duly audited and certified by another Chartered Accountant or Chartered Accountant's Turn Over Certificate for the Financial year 2021-22,2022-23,2023-24.													
5.	Copy of permanent account number (PAN) card & return of last 3 years.													
6.	If the certificate as on 01.01.2025 is not possible to be made available, then certificate subsequent date issued by Institute of Chartered Accountants of India of India till the date of submission of tender shall be submitted.													
7.	Details of Proprietor/Partners & Paid CA employees as on 01.01.2025.													
8.	Details of Professional fees receipts. (Last three years) <table border="1" style="width: 100%;"><thead><tr><th style="text-align: center;">Financial Year</th><th style="text-align: center;">Total receipt fees (in Rs.)</th><th style="text-align: center;">Net Profit (in Rs.)</th></tr></thead><tbody><tr><td style="text-align: center;">2021-22</td><td></td><td></td></tr><tr><td style="text-align: center;">2022-23</td><td></td><td></td></tr><tr><td style="text-align: center;">2023-24</td><td></td><td></td></tr></tbody></table>	Financial Year	Total receipt fees (in Rs.)	Net Profit (in Rs.)	2021-22			2022-23			2023-24			
Financial Year	Total receipt fees (in Rs.)	Net Profit (in Rs.)												
2021-22														
2022-23														
2023-24														
9.	EPF & ESIC Registration Proof.													
10.	The firm should have handled at least 3(three) assignments of Internal audit in respect of GOG or GOI or its undertaking, local bodies in last 3 financial years completed on 31.03.24 [Only those GOG or GOI undertaking having turnover of													

	Rs. 50 crores and more will be considered]. The details of Appointment letters along with name of the agency, nature of work, period of appointment to be submitted. Further in support of turnover, relevant page of audited annual account of auditee organization is to be attached in respect of completed financial year.	
11.	The firm must have undertaken audit assignment of at least 1 (One) Listed Company in last 3 Years. Appointment letters along with name of the company and its audit report should be submitted.	
12.	Annexure – II : Details of Organization structure of the bidder	
13.	Annexure – III :Details of registration &GST number	
14.	Annexure – III : Declaration-I	
15.	Annexure – IIII : Declaration-II	
16.	Annexure – IV : Undertaking	
17.	Scan copy of firm card or ICAI institute certificate of last 3 years	
18.	Scan copy of Partnership deed or proprietorship	

SIGNATURE OF BIDDER

Annexure – II

DETAILS OF ORGANIZATION STRUCTURE OF THE BIDDER

Tenderer is requested to submit following details with relevant documents without fail to pre-qualify for technical bid

Sr.No.	Item	Details	Page No.
01	Name and address of Tenderer/all Partners/Directors		
02	Phone No.		
	Fax No.		
	Mobile No.		
	E-Mail Address		
03	Name of concerned Person		
04	Whether Proprietorship/Partnership/Pvt. Ltd. Co., or any other		
05	Documentary Evidence for Sr.No.4/Establishment Certificate.		
06	Annual Turnover in Rs.	Financial Year Rs. 2021-2022 2022-2023 2023-2024	
07	Pan card No. (Copy to be enclosed)		
08	P.F. Registration No. (Copy to be enclosed)		
09	GST Registration No. (Copy to be enclosed)		
10	Registration with ICAI Tender/Agency No.		
11	No. of Chartered Accountant on your pay roll as on today.		
12	Whether the applicant has been blacklisted or debarred by the Central/State government/Public sector/Undertaking/Municipal corporation/local bodies etc.		

Signature of Bidder.....

Annexure - III

DETAILS OF REGISTRATION & GST NUMBER:-

- (1) Firm of Registration :
- (2) Letter No. :
- (3) Date of issue :
- (4) Name of issuing authority :
- (5) Last date of validity :
- (6) GST number :

Note: Certificate of registration for Chartered Accountant from ICAI should be invariably attached with the tender and scan copy as well as zerox copy of the same should be submitted physically with the tender. It should be valid as on date.

The details filled up are correct and true at my best of knowledge.

SIGNATURE OF BIDDER

Annexure-III

Declaration-I

Ihereby solemnly declare that I have never been convicted in any criminal offence and I have never been convicted by a competent court for any criminal offence and sentenced to imprisonment. I also hereby declare that no FIR has been filed against me by GUDC Ltd or any other organization. At present there is no criminal proceeding in any court of law against me. Now, secondly we are having good reputation in bank and we have never been black listed and defaulted by any organization or by any bank. We have clean record in police report and banks.This letter is only for consideration.

(Yours faithfully)

Annexure – IV
Declaration-II

Name of bidder:

- (i) I/We hereby declare that I/We have gone through the scope of the service to be provided and fully acquainted myself / ourselves with local situations regarding INTERNAL AUDIT firms and other factors pertaining to the service before submitting this tender.
- (ii) I/We hereby declare that I/We have read the Tender Documents published on website gem.gov.in and accordingly submitted online price Bid for the work of _____.
- (iii) I/We hereby declare that I/We have carefully studied the conditions of contract and specifications and other documents of this work and agree to execute the same accordingly.
- (iv) I/We hereby declare that my/our near relatives are not working as an Engineer of any category in GUDC Ltd as on today.

Place
Date

Bidder/ Bidder's signature

Annexure – V UNDERTAKING

- 1.0 I/We undertake that I/We will provide the Internal audit firm at the lowest quoted amount allotted to me for the subject tender.
- 2.0 Further, I/We undertake that the modality mentioned in the tender for award of the tender is acceptable to me/us.
- 3.0 I/We undersigned hereby certify that all the information mentioned above is true and correct.
- 4.0 I/We undertake to resign as internal/pre auditors of the Society if we are assigned the said work.
- 5.0 Chartered Accountant firms already engaged with the GUDC Ltd in the existing assignment of Internal audit or any other professional work may send the proposals for the assignment of internal audit but they have to attach the letter giving the undertaking that on being selected as internal auditors, they will resign from Pre- audit or other assignment / from their present assignment of GUDC Ltd. Proposal without such letter of undertaking will be considered as ineligible.
- 6.0 Those firms which are in continuous assignment of 4 years or as on 31.03.2025 as pre auditor and/or internal auditor in GUDC Ltd, will be considered as ineligible from applying for this assignment.
- 7.0 The decision / interpretation in all/any terms and conditions enumerated above and agreed upon by the Internal audit shall be final and binding on Internal auditors without demure and any further recourse to any litigation/arbitration.

I have read all the terms and conditions mentioned above and the same are acceptable and agreed by me / us.

DATE:

PLACE:

SIGNATURE OF THE BIDDER

Form-B

Technical Proposal Form
(to uploaded in Gem & to be filled up by the bidder)

1. Name of Chartered Accountant: - _____

2. Registered address of head office: - _____

3. Addresses of Branch Offices (in Gujarat only): -

a.

b.

c.

4. ICAI Firm Registration No. _____

5. Date of registration of the Firm _____

6-A. Details of Chartered Accountants as partners or full time paid employees: -

Sr. No.	Name	Membership No.	Qualification	Designation/Status	Age	Date Of Joining firm

Max 20 rows to be provided in Gem statement

6- B. Details of Audit Staff: -

Sr.No.	Name	Designation	Qualification	Age	Date Of Joining firm

Max 50 rows to be provided in statement

7. Total receipt of fees (as per audited Income & expenditure Account & Balance sheet attached): -

Financial Year	Receipt of fees (in Rs.)
2021-22	
2022-23	
2023-24	

8. Experience of Internal audit/internal audit in Govt. undertaking (GOG or GOI or its undertaking, local bodies) whose turnover is Rs. 50 crore or more: -

No. of assignments on hand or handled in last 3 (three) financial years completed on 31.03.24

Name of entity	Location	Period of Appointment	Nature of work	Turnover of Auditee entity

(Please attach appointment letter in each case.)

Notes: -

(1) GOG or GOI undertaking means all Govt. dept., P.S.E., Boards, GUDC LTD, Company, Society, Corporation, Local bodies etc. of Government of Gujarat and Government of India excluding units under Co-operative sector & Banking and Insurance Company.

(2) Assignments of the organizations w.r.t. Internal audit of GOG or GOI undertaking (point no.8) whose turnover is Rs. 50 crore or more in respect of each completed year ended will be considered.

(3) Turnover (Point no. 8 above) will be in respect of the completed year of assignment as on 31.03.24. Turnover of the auditee organization must be evidenced by the photocopies of the relevant pages of audited annual account of the organization. While in respect of F.Y.2023-2024, if annual account of auditee organization is not ready. Certificate of the auditee organization regarding turnover for period from 1.04.2023 to 31.03.2024 is to be attached.

- (4) Audit assignment means Internal audit assignment only. Same will not include Internal, statutory audit or any other audit or investigation, tax audit under the income tax Act and GST audit under GST Act.
- (5) In case of absorbed/merged or converted firm, date of establishment of such firm applying would be date of such absorption/merge/conversion as mentioned. If the certificate as on 01.01.2025 is not possible to be made available, then certificate subsequent date issued by institute of chartered accountants of india till the date of submission of tender shall be submitted.
- (6) Articled clerks or Audit clerks will not be considered as staff employed by the Firm.

Certificate

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

Date:

Signature:

Name & Designation:

Seal of office:

Form-A

FORMAT FOR INTERNAL AUDIT REPORT:-

(For reference only)

Internal audit firm will have to submit the report in the prescribed format as mentioned in Form-A (along with checklist, annexures, trial balance.) within 15 days of completion of each quarter.

Internal Audit Report on the accounts on (Office Name)
).....(Office A/C Code no.....) for the period from.....to.....

PART-I

INTRODUCTORY

The accounts under the control of.....for the period from audit during.....to.....
Shri.....Designation.....held charge of the office during period covered by audit.

PART-II

A:- Major Irregularities regarding.

- i) Executed Works.
- ii) Overpayments
- iii) Expenditure incurred without valid sanction
- iv) Splitting of works/contractors/purchases etc. to avoid of appropriate Sanctioning authority.
- v) Irregular/Unnecessary Purchases.
- vi) Losses theft/embezzlements/misappropriations
- vii) Payment of Extra and Excess items.
- viii) Recording in Measurement Books.

B:- Other Irregularities.

Misclassification & any other irregularity.

PART- III.

The issues/Items/Register/Cash/Stamp listed below were found in order.

- 1)
- 2)
- 3)..... & onward

Signature of Chartered Accountant

The following annexures have to be submitted quarterly by Internal Audit firm in 2 copies. i.e 1 copy to District office & 1 copy to GM (Fin.)

Internal Audit Check list:-

Sr. No.	Audit Item	Scope/Audit Method	Remarks
1.0	CASH BOOK/Bank Book		
1.1	Certificate regarding Cashbook folio		
1.2	Is opening balance in each month carried forward correctly?	100%	
1.3	Vouch of all receipt and payments with receipt books/ vouchers.	100%	
1.4	Whether amount of all receipts/vouchers tally with cashbook?	100%	
1.5	Whether receipt tally with D.R. Book/per contra entry?	100%	
1.6	Whether correct heads of accounts have been shown for all entries made in the cashbook.	100%	
1.7	Checking of cash book totals	100%	
1.8	Whether cashbook is closed day to day?	100%	
1.9	Whether cashbook is checked and signed by Cashier?	100%	
1.12	Whether cash has been verified by the Dy. Manager at the end of month and recorded result of checking in cashbook?	100%	
1.13	Cash on hand on a day of verification by the Auditor. (Give details in <i>Annexure "1"</i> attached herewith)	At least 3 times in a year.	
1.15	Whether required arrangement for safe custody of cash is made?	100%	
1.16	Whether all payments of contractor/ supplier have been directly credited into their bank account?	100%	
1.17	Whether all staff payments have been directly credited into their bank account?	100%	
1.17(A)	Whether pay bill of staff prepared as per sanctioned post?(if no give detail)	Yes OR No	
1.19	Fund transfer, income and deposits/other receipts received details of delayed in form of DD/cheques etc. beyond 7 days.	100%	

1.20	In case of payment made through RTGS, whether proper record of letter issued to Bank requesting RTGS, cheque. Issued and intimation / acknowledgement of RTGS made are kept / maintained?	100%	
1.22	Whether any Bank charges are charged by the Bank? If yes provide details.	100%	
1.23	Outstanding Bank Balance is unutilized/without corresponding claims /bills, then provide the details.	100%	
2.0	BANK RECONCILIATION		
2.1	List out the bank accounts of GUDC Ltd with number and name of bank attach the copy of each bank reconciliation statement at end of each audit period.	Specify	
2.2	Whether reconciliation of all bank accounts have been made at the end of each month.	100%	
2.3	Whether any discrepancies found in reconciliation made? give account wise details.	100%	
2.4	Whether all awaiting adjustment has been accounted for in the next month?	100%	

2.5	Whether cheques issued but not presented for more than 6 months are reversed?		
4.0	MONTHLY ACCOUNTS		
4.1	Whether all entries of payment and receipt have been correctly posted into general ledger? Check from Hard copy of General Ledger or on software programme.	100%	
4.2	Whether all entries are posted in the General ledger.	100%	
4.3	Whether the Cash and Bank Balance is reflected in form with cash / Bank Book & Balance of same in Tally accounts?		
4.7	Whether Imprest /Temporary Advance/Permanent Advance has been properly included as part of Opening and Closing Cash / Bank Balance?	100%	
4.8	Whether expenditure has been properly classified under proper irrigation scheme? (For example AIBP/CAD) Further, Whether proper sub head been used for classification of expenditure.	100%	
4.9	Whether Income is booked under appropriate head ? Whether GST amount on such income has been separately booked under proper head ?	100%	
4.10	Whether O&M/ R&M expenditure has been classified properly and booked under appropriate head ?	100%	

4.11	Whether Contractor wise/ Party wise details of deduction such as deposits are properly maintained or not ? whether deduction has been properly classified.	100%	
4.12	Is there any party / Contractor classified as MSME and payment of such party/ contractor is pending for more than 3 months ? If yes, Please furnish the details of such party.	100%	
5.0	DEDUCTION/ REMITTANCE		
5.1	Details of TDS deducted from the head salary /Rent/Payment to Contractor(s)/ Sub-Contractor(s)/payment for Advertisement(s)/	Statement to be prepared by paying authority and	

	Commission/Brokerage/Interest/ or under any other head. (Give details in <i>Annexure</i> attached herewith)	verified by auditor	
5.2	Details of GPF/ CPF (Deduction and Contribution), E.S.I. (Deduction and Contribution) and payment of Professional Tax (Give details in <i>Annexure</i> attached herewith)	-do-	
5.3	Details of Payments in excess of Rs. 10,000/- made by way of Cash/ Bearer cheque. (Give details in <i>Annexure</i> attached herewith)	-do-	
5.4	Whether disbursing officer is having proper TAN Number for deduction of income tax at source/GST No.?	100%	
5.5	Whether disbursing officer TDS certificate issued in time?	100%	
5.6	Whether Income Tax TDS/GST is paid as E - Payment only?(If no, provide details)	100%	
5.7	Whether Labour welfare cess has been deducted properly as per the tender clause, where ever came is provided in the Tender? Whether computation of labour welfare cess has been made correctly made in case where it is required by the GUDC LTD instead of contractors?	100%	
5.8	Whether Labour welfare cess has been paid in Government Treasury in timely manner?	100%	
5.9	Whether <u>undisputed tax/cess/duty etc.</u> is to be redrafted not kept unpaid with the office?	100%	
5.10	Whether form No. 16 AND 16A Are issued as per rule in timely manner?	100%	

5.11	In case of royalty deducted, if same is not required to be deposited with Government treasury, whether same has been credited to income A/c?	100%	
6.0	FUND DEMAND AND UTILIZATION		
6.1	Whether fund demand of each month submitted was based on actual i.e. on the basis of passed bills?	100%	
6.2	Whether fund received is properly utilized against the demand made? Give details in <i>Annexure</i> attached herewith.	100%	

6.3	Whether any recovery/income has been utilized by GUDC Ltd?	100%	
7.0	FUND/ GRANT INVESTED IN TERM DEPOSIT	100%	
7.1	Whether any grant/ fund is invested in term deposit with any bank / Auto Swap A/c. Give details	100%	
7.2	Check justification for investment made?	100%	
7.3	Give details of deduction made from interest paid/ payable on investment made by disbursing officer. In case of 100% share capital owned Government Company; No deduction from the interest income is permissible. <u>Copy of authority</u> attached	100%	
7.4(a)	Whether TDS certificate is received for deduction made from interest paid?	100%	
(b)	Whether accounting entry for TDS receivable has been passed in books of Account.		
8.0	CHECKING OF R.A. / FINAL BILLS		
8.1	Whether Quantity taken in RA Final bills is as per the measurement book?	100%	
8.2	Whether measurements recorded are as per prevailing powers for taking of measurements?	100%	
8.3	Whether authorized officer has checked measurements as per rules?	100%	
8.4	Whether rates adopted in the bill are as per contract agreement?	100%	
8.5	In case of part rate / reduced rate, whether competent officer has approved the same?	100%	
8.6	Whether any excess quantity / extra items has been executed? If so, approval of excess / extra item has been taken from competent officer?	100%	

8.7	For excess quantity/extra item, whether rate has been adopted as per condition of contract?	100%	
8.8	In absence of approval of competent authority, any payment towards excess quantity/extra item has been made?	100%	
8.9	Whether price adjustment under price variation clause is correctly made? (If price variation clause is provided in the contract).	100%	
8.10	Whether calculation and total of bill is correct?	100%	
8.11	Whether the progress of work is as per condition of the contract?	100%	
8.12	If there is delay, time extension has been sanctioned by the competent authority?	100%	
8.13	If not, liquidated damages as per the contract conditions has been recovered from the bill?	100%	
8.14	If any advance given by debiting to scheme, recovery for the same is effected from the bill as per contract conditions.	100%	

8.15	Whether any interest is recoverable on such advance? If so, interest is correctly calculated and recovered?	100%	
8.16	Recovery of performance security/ retention money/ defect liability period has been made as per contract conditions.	100%	
8.17	Recovery of statutory deductions has been made correctly.	100%	
8.18	Whether bill is passed correctly?	100%	
8.19	Whether passed bills (in two copies) have been sent to paying authority timely?	100%	
8.20	Whether measurement of work is made promptly? Bill is prepared from same immediately?	100%	
8.21	<u>Recovery or receipt from other source, if any</u>	100%	
9.0	VEHICLES		
9.1	No. of Vehicles of owned by GUDC Ltd.		
9.2	Whether fuel purchased has been entered in the log book of departmental vehicles.	100%	
9.3	Whether log book has been maintained with all required details like, total fuel purchase during the month, total km. traveled, average of vehicle?	100%	
9.4	No. of vehicles hired by the department.		

9.5	Whether hired vehicle is utilized fully & properly	100%	
10.0	CHECKING OF ACCOUNTING PROFORMA/ INFORMATION REQUIRED FOR FILLING INCOME TAX RETURNS.		
10.1	Checking of depreciation statement.	100%	
11.0	LEGAL/ ARBITRATION CASES		
11.1	Review ongoing legal/ arbitration cases and report	100%	
12.0	PENDING OF AG INSPECTION PARAS		
12.1	Up to what period Inspection has been carried out by the A.G.	100%	
12.2	Nos. of paras outstanding	100%	
12.3	Whether Employees has properly complied the paras?		
13.0	<u>General Points</u>		
13.1	Whether all the office orders have been issued as per the powers delegated by Delegation of Powers?	100%	
13.2	Whether fixed Assets have been verified during the year?	100%	
13.3	Status of pending Internal Audit /C&AG Audit Para	100%	
13.4	Status of pending proposals of Excess/Extra items	100%	
13.5	Whether Balance confirmation as on 30 th September and as on 31 st March has been received in case of MPW Advances, deposits, loans Sundry Debtors and Sundry creditors etc?	100%	
14.0	Internal Auditors own Remark if any		
15.0	GST compliances		
15.1	Whether details relevant for raising E Invoice are submitted to GST Consultant on timely basis to ensure timely compliance every month?	100%	
15.2	Whether GST Return data including details of Exempt Income for GST Return is submitted to GST Consultants in the prescribed format? It is clarified that, if there is no such income occurred you are required to provide "NIL" data in this regard.	100%	0
15.3	Whether GST- TDS Return Data Income for GST Return is sent to GST Consultants in the prescribed format.	100%	

15.4	Whether all Tax Invoice (for taxable transactions) and Bill of supply (for exempt transactions) have been issued to respective parties within 30 days of the Transaction date?	100%	
15.5	Whether Tax Invoice or Bill of supply as the case may be have been taken in the records before making the payment?	100%	
15.6	Whether all the payment has been paid only after confirming the corresponding entry of GST payment in the Form GSTR 2A from GST Consultants in compliance with Circulars issued from time to time?	100%	
15.7	Whether TDS under GST on applicable expenditure made is deducted in accordance with the prevailing laws?	100%	
15.8	Whether GST payable under Reverse Charge Mechanism on applicable expenditure paid and reported for GST Return in accordance with the prevailing laws? It is clarified that, if there is no such income occurred you are required to provide “NIL” data in this regard.	100%	
15.9	Whether all the tax invoices are recorded in the books of accounts reflecting ledgers of CGST Receivable, SGST Receivable and IGST Receivable in case where invoices are received from Suppliers?	100%	
15.10	Whether all the tax invoices are recorded in the books of accounts reflecting ledgers of CGST Payable, SGST Payable and IGST Payable in case where invoices are issued to recipients?	100%	
15.11	Whether the income shown in the books of accounts and monthly accounts sent to HO matches with the statement sent to GST Consultants for GST Return filing?	100%	
15.12	Whether there is any sale or disposal of Fixed Asset in any manner, if yes, details of the same is sent to GST Consultants?	100%	
15.13	Any other observation from the Internal Auditor		

Annexure – "II" of form-A (Internal audit report)

Financial Year:

ASSESSMENT YEAR:

STATEMENT SHOWING DETAILS OF TAX DEDUCTED AT SOURCE

Sr. No.	Particulars Of Head on which Tax is Deducted at source	Amt. on Which Tax is Deducted At Source	Date of Payment /Credit	Rate of Tax (%)	Amount. of TDS	Due Date For Remittance In Govt. Treasury.	Actual Date Of Payment	Actual Amount Of TDS deposited
1	2	3	4	5	6	7	8	9

NOTE:

1. Please indicate all tax deductions separately for all the payments made during the year to contractors, commission agents, advertisers, employees etc.
2. Please briefly indicate the reason for delay, if any.
3. Please indicate month wise detail.
4. Please compare the figures with 24Q and 26Q for all the quarters filed with NSDL. Please also attach the photocopy of the provisional receipt(s) [original eTDS return / revised eTDS return(s)]

Counter sign.

Internal Auditor

Annexure – "III" of form-A (Internal audit report)

FINANCIAL YEAR:

ASSESSMENT YEAR:

DETAILS OF EMPLOYEES' CONTRIBUTION TO P.F. OR CONTRIBUTORY
P.F. AND E.S.I.C. AND / OR ANY OTHER FUND PAID DURING THE
YEAR

DETAILS FOR ACCOUNTING YEAR

SR. NO.	MONTHS	EMPLOYEE'S CONTRIBUTION Rs.	EMPLOYER'S CONTRIBUTION Rs.	DUE DATE OF PAYMENT	ACTUAL AMOUNT OF PAYMENT	ACTUAL DATE OF PAYMENT	REASONS FOR DELAY
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							

NOTES:

1. Please prepare separate statements for provident fund, contributory provident fund, ESI, Insurance – Board Employees and Government Employees or any other fund.
2. Please state the reasons for delay, if any, in making payment to Government treasury
3. In case of "Contract Employees" the employers' contribution also will have to be shown separately.

Deputy District Manager Gr-II

District Manager Gr-I

Counter sign.

Internal Auditor

Annexure – "IV" of form-A(Internal audit report)

AMOUNT INADMISSIBLE UNDER SECTION 40A (3) READ WITH RULE 6DD

DETAILS FOR ACCOUNTING YEAR

Sr. No.	Particulars of expenditure	Date of payment	Amount paid otherwise than by crossed bank draft or cheque (Rs.)	Remarks

NOTE:

1. Please indicate all sums exceeding Rs. 20000 (Rs. Twenty Thousand only) which have been made to the contractors, suppliers or otherwise than through an account payee/crossed cheques or crossed Bank Draft.
2. If number of payments has been done to a particular person(s) / client / customer / contractor on the same day, then in that case also, said amount should be indicated in the table above.

Counter sign.

Internal Auditor

Annexure – "V" of form-A (Internal audit report)

(Checklist Reference 7.2)

FUND UTILIZATION

Month	Fund received	Fund Utilized	Balance

Signature of Internal auditor

Annexure-VI of form-A(Internal audit report)

for the month.....

Sr.no	Particular of Expense	Total no of bill	Total amount	remarks
1	Work payment			
2	Salary Bill			
3	Man power outsourcing			
4	Vehicles hire Exp			
5	Fuel Bill			
6	Communication Bill exp			
7	Legal Exp			
8	Rent Exp			
9	Advertisement Exp			
10	Electricity Exp			
11	TADA Exp			
12	Other payment			

sign.

Internal Auditor

Note : Internal audit firm has to submit every month wise Annexures during quarters with audit reports.
Auditor may add other particular of expenses.

Form of Bank Guarantee (Earnest Money Deposit)

Whereas M/s. (hereunder called the Tenderer) is desirous and prepared to tender for work in accordance with terms and conditions of Tender And whereas We, Bank, agree to give the Tenderer a Guarantee for the Earnest Money Deposit.

1. Therefore, we here by affirm that we are Guarantors on behalf of the Tenderer upto a total of Rupees (i.e. Rs.) and we undertake to pay the Gujarat Urban Development Company Ltd, Gandhinagar upon his first written demand and without demur, without delay and without necessity of previous notice of individual or administrative procedure and without necessity to prove the bank the defects or short coming or debit of the firm any sum within the limit of Rupees
2. We further agree that the guarantee here in contained shall remain in full and effect during the period that would be taken for the acceptance of tender. However, unless a demand or claim under this guarantee is made only in writing on or before the We shall be discharged from all liabilities under the guarantee there after.
3. We undertake not to revoke the guarantee during its currency except with the previous consent of the Gujarat Urban Development Company Ltd, Gandhinagar in writing.
4. We lastly undertake not to revoke the guarantee for any change in constitution of the Tenderer or the Bank.

Signature and Seal of Guarantor

Date :

Bank :

Address: