



Bid Number/बोली क्रमांक (बिड संख्या):
GEM/2025/B/6217162
Dated/दिनांक : 09-05-2025

Bid Document/ बिड दस्तावेज़

Bid Details/बिड विवरण	
Bid End Date/Time/बिड बंद होने की तारीख/समय	30-05-2025 20:00:00
Bid Opening Date/Time/बिड खुलने की तारीख/समय	30-05-2025 20:30:00
Bid Offer Validity (From End Date)/बिड पेशकश वैधता (बंद होने की तारीख से)	180 (Days)
Ministry/State Name/मंत्रालय/राज्य का नाम	Delhi
Department Name/विभाग का नाम	Information Technology Department Delhi
Organisation Name/संगठन का नाम	N/a
Office Name/कार्यालय का नाम	Gsdl
क्रैता ईमेल/Buyer Email	om.prakash1977@delhi.gov.in
Item Category/मद केटेगरी	Financial Audit Services - Audit report; CAG Empaneled Audit or CA Firm
Contract Period/अनुबंध अवधि	3 Year(s)
Minimum Average Annual Turnover of the bidder (For 3 Years)/बिडर का न्यूनतम औसत वार्षिक टर्नओवर (3 वर्षों का)	10 Lakh (s)
Years of Past Experience Required for same/similar service/उन्हीं/समान सेवाओं के लिए अपेक्षित विगत अनुभव के वर्ष	3 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
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

Bid Details/बिड विवरण

Do you want to show documents uploaded by bidders to all bidders participated in bid?/	Yes
Bid to RA enabled/बिड से रिवर्स नीलामी सक्रिय किया	No
ITC available to buyer/क्रेता के लिए उपलब्ध आईटीसी	Yes
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	3 Days
Estimated Bid Value/अनुमानित बिड मूल्य	250000
Evaluation Method/मूल्यांकन पद्धति	Total value wise evaluation

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).	38

(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 :

Administrative Officer
GSDL, 3rd Floor, C-wing, Vikas Bhawan-II, Civil Line, Delhi-110054
(Om Prakash)

UIN Number NCTGC2415P**MII Compliance/एमआईआई अनुपालन**

MII Compliance/एमआईआई अनुपालन	Yes
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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.

If the buyer has mentioned MSE purchase preference in ATC then service provider is required to upload necessary documents for MSE purchase preference for verification by the buyer during evaluation.

Additional Qualification/Data Required/अतिरिक्त योग्यता /आवश्यक डेटा

Number of Years of firm/company's existence as per ICAI certificate: Firm/LLP of Chartered Accountants should have empanelment with CAG, station of Delhi for financial year 2024-2025 and it will need to submit such authorisation for years till 2026-27 before it is assigned work for that year.

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/LLP of Chartered Accountants should, have experience of at least 3 years in Internal Audit/Statutory Audit of Central Govt. /State Govt. PSU/ Company Joint Venture (JV), Proprietorship firm and Foreign bidders are not eligible to participate.

Number of full-time partners/experienced and qualified professionals in full time employment at senior level with experience in handling similar or relevant projects: Firm/LLP of Chartered Accountants should have atleast three full time practicing Chartered Accountant as partner, and should be registered with ICAI. Existing Statutory Auditor of GSDL, its subsidiary, are not be eligible to participate

Number of XX fulltime CA's required and YY professional audit staff: Pre Audit One CA deployed regular basis

Post Audit -One CA for three working days in each quarter.

Audit Staff Minimum CA (Inter) Two Audit staff for 10 working days i each quarter

Pre Bid Detail(s)

Pre-Bid Date and Time	Pre-Bid Venue
15-05-2025 16:00:00	Geospatial Delhi Ltd 3rd floor, C-wing, Vikas Bhawan -II, Civil line Delhi-110054

Financial Audit Services - Audit Report; CAG Empaneled Audit Or CA Firm (1)

Technical Specifications/तकनीकी विशिष्टियाँ

Specification	Values
Core	

Specification	Values
Scope of Work	Audit report
Type of Financial Audit Partner	CAG Empaneled Audit or 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 , Risk Management , Review system & processes , Treasury operations , Bank Transactions
Type of Industries/Functions	Sales, Services and Revenue , Purchase & Procurement , Inventory & Store management , Human Resource & Payroll , Operational & Administrative , Owners Capital , Fixed assets, depreciation and amortisation , Payables , Receivables , Cash and Bank Balance
Frequency of Progress Report	Monthly and Quarterly
MIS Reporting for Financial Audit support	Yes
Frequency of MIS reporting	Monthly and concurrent
State	NA
District	NA
Addon(s)/एडऑन	
Post Financial Audit Support	NA

Input Tax Credit(ITC)/इनपुट कर क्रेडिट(आईटीसी) and/ तथा Reverse Charge(RCM)/रिवर्स प्रभार (आरसीएम) Details

ITC on GST/जीएसटी पर इनपुट कर क्रेडिट	ITC on GST Cess/जीएसटी उपकर कर क्रेडिट
18%	NA

Additional Specification Documents/अतिरिक्त विशिष्टि दस्तावेज़

Consignees/Reporting Officer/परेषिती/रिपोर्टिंग अधिकारी

S.No./क्र. सं.	Consignee Reporting/Officer/ परेषिती/रिपोर्टिंग अधिकारी	Address/पता	To be set as 1	Additional Requirement/अतिरिक्त आवश्यकता
1	Om Prakash	110054, GEOSPATIAL DELHI LTD. 3RD FLOOR, C-WING, VIKAS BHAWAN-II, CIVIL LINES, NEW DELHI-110054	1	N/A

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

1. Generic

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

2. Provisions for workmen compensation, insurance, public liability, property damage, insurance etc. to be ensured by the contractor. Also, safety measures prescribed for working in Extra High Voltage & use of personnel protective equipment must be adhered to.

3. Generic

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

4. Forms of EMD and PBG

Successful Bidder can submit the Performance Security in the form of Account Payee Demand Draft also (besides PBG which is allowed as per GeM GTC). DD should be made in favour of

Geospatial Delhi Limited
payable at
Delhi

. After award of contract, Successful Bidder can upload scanned copy of the DD in place of PBG and has to ensure delivery of hard copy to the original DD to the Buyer within 15 days of award of contract.

5. Buyer Added Bid Specific Scope Of Work(SOW)

File Attachment [Click here to view the file.](#)

6. Certificates

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

7. Buyer Added Bid Specific ATC

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

8. Past Project Experience

Proof for Past Experience and Project Experience clause: For fulfilling the experience criteria any

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

9. Buyer Added Bid Specific SLA

File Attachment [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.
16. Buyer added ATC Clauses which are in contravention of clauses defined by buyer in system generated bid template as indicated above in the Bid Details section, EMD Detail, ePBG Detail and MII and MSE Purchase Preference sections of the bid, unless otherwise allowed by GeM GTC.
17. In a category based bid, adding additional items, through buyer added additional scope of work/ additional terms and conditions/or any other document. If buyer needs more items along with the main item, the same must be added through bunching category based items or by bunching custom catalogs or bunching a BoQ with the main category based item, the same must not be done through ATC or Scope of Work.

Further, if any seller has any objection/grievance against these additional clauses or otherwise on any aspect of

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

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

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

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

---Thank You/धन्यवाद---



Regd. Office:- 3rd Level, 'C' wing, Vikas Bhawan-2,
Civil Lines, Delhi-110054, INDIA
Ph: +91-11-23813287, Fax: +91-11-23813541
E-mail: cs.gsdl@nic.in; Website: www.gsdl.org.in
CIN No.: U85191DL2008SGC178367

TENDER DOCUMENT

FOR

ENGAGEMENT OF FIRM/LLP OF CHARTERED ACCOUNTANT

AS

INTERNAL /CONCURRENT AUDITOR OF GSDL

FOR THE F.Y 2024-25

(EXTENDABLE BY TWO YEARS UPTO 2026-27)

INVITATION FOR BIDS (IFB)

1. Geospatial Delhi Limited. (GSDL), a company wholly owned by Government of NCT of Delhi invites open e-bids (Electronic bids) (manual bids are not permitted) under single stage two-packet system for the following work:-

Section: 1:- Instructions to Bidders:

1.1.	Name of the Work	Contract for providing internal/concurrent Audit Service for GSDL, for F.Y 2024-25 and extendable by two years upto 2026-27
1.2	Availability of Bid Document	As per GeM portal
1.3	Date and time of submission of Online Bid	As per GeM portal
1.4	Date & Time of opening of Bid (Technical Bid only)	As per GeM portal
1.5	Bid Security	As per GeM portal
1.6	Authority to obtain further information	Sh. S.K. Taneja, Company Secretary Geospatial Delhi Limited
1.7	Completion period of work	01 year, (extendable up to 2 years subject to performance review).
1.8	Portal for Uploading of Bid Documents, Seeking Pre-bid queries, Uploading of Reply to pre-bid queries, Uploading of Corrigendum/Addendum, Submission of bids, Uploading of Post bid clarifications, Award of Work etc.	gem.gov.in

Section: 2:- Evaluation and Qualification Criteria:

2.1	Eligibility	<p>i. Firm/LLP of Chartered Accountants should have empanelment with CAG, station of Delhi for financial year 2024-2025 and it will need to submit such authorisation for years till 2026-27 before it is assigned work for that year.</p> <p>ii. Firm/LLP of Chartered Accountants should, have experience of at least 3 years in Internal Audit/Statutory Audit of Central Govt. /State Govt. PSU/ Company.</p> <p>iii. Firm/LLP of Chartered Accountants should have registered office in Delhi.</p> <p>iv. Firm/LLP of Chartered Accountants should have atleast three full time practicing Chartered Accountant as partner, and should be registered with ICAI.</p> <p>v. Joint Venture (JV), Proprietorship firm and Foreign bidders are not eligible to participate.</p> <p>vi. Existing Statutory Auditor of GSDL, its subsidiary, are not be eligible to participate.</p> <p>vii. Minimum Audit (Internal and Statutory) having turnover of Rs. 10 Lakh for each financial year of Central Govt. /State Govt. PSU/ Government Company for the last three years (F.Y. 2021-22,2022-23 and 2023-24).</p> <p>viii. The bidder should have positive net worth in last three F.Y. as judged from its audited Balance Sheet.</p>
2.2	Preparation of the Bids	<p>i. The Bidder shall submit with its Technical Bid the following additional documents</p>

		<p>a. Registration Certificate of LLP, if bidder is LLP. Partnership Deed, if bidder is Partnership Firm.</p> <p>b. Certificates issued by the Institute of Chartered Accountants of India, certifying Partners in the firm/LLP.</p> <p>c. Certificate regarding empanelment with CAG for Delhi region.</p> <p>d. Submission of certificate to demonstrate bidders' current position with minimum audit (Internal and Statutory Audit of Central/State Govt. PSU/Company) turnover of Rs. 10 lakhs for each financial year, in last three years (F.Y. 2021-22, 2022-23 and 2023-24) and positive net worth as per the audited balance sheets. The certificate showing the minimum turnover and positive net worth, should be certified by an Independent Chartered Accountant or Statutory Auditors of the bidder. Chartered Accountant issuing the certificate must not be a partner / Director / associates in the bidder firm / LLP).</p>
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Section: 3:- Scope of Work:

3.1 Internal audit is an important tool of management to keep watch and exercise control over the activities of the Company. With the specialized knowledge of professional firms of Chartered Accountants, GSDL endeavors to significantly improve not only finance & accounting related performance but also exercise management control over non-financial activities with the help of efficient Internal Audit mechanism.

3.2 Companies Act 2013, while giving statutory recognition to the Internal Audit and making it mandatory for certain class of companies vide Rule 13 of the Companies (Accounts) Rules 2014, recognizes the importance and usefulness of Internal Audit by providing that the report of the Board of Directors shall contain the details in respect of adequacy of internal financial

control with reference to the Financial Statement (Sub-rules 4 & 5 of Rule 8 of Companies (Accounts) Rules 2014.

3.3 Accordingly, to strengthen the control over GSDL's financial and other activities management will rely extensively on the reports submitted by Internal Auditors and hence responsibilities of Internal Auditors are vast and it is expected that the Internal Auditors shall apply their expertise in bringing out the deviations and irregularities and support the company in streamlining its activities. GSDL management also desires to gather valuable suggestions from Internal Auditors to review, modify and enhance professionalism and financial discipline in the Company.

3.4 Internal audit is required to be conducted as per 'Framework Governing Internal Audit' and 'Basic Principle of Internal Audit' to the 'Standards on Internal Audit' issued by the Institute of Chartered Accountants of India, including applicable Standards on Internal Audit (SIAs) on GSDL.

3.5 In order to understand the scale of operation of GSDL, transactions undertaken during the F.Y. 2023-24, is as follows:-

- a) **Income: 5.27 Crore**
- b) **Expenses: 3.78 Crore**
- c) **Vouchers: 3176**

3.6 Based upon GSDL's requirements and working following the broad requirements for Internal Audit of the GSDL has been identified (this is only indicative and exhaustive): -

(I) PRIME RESPONSIBILITIES OF THE INTERNAL AUDITOR

The internal auditor:

- (a) Shall ensure that no transaction, agreement, act or commitment of the GSDL is ultra vires the laws prevailing and/ or applicable for the period under audit.
- (b) Shall ensure that no transaction is booked in the books of accounts against mandatory accounting standards issued by the Institute of Chartered Accountants of India and/ or as notified by Companies

(Accounting Standards) Rules, 2015.

- (c) Shall ensure that no transaction is booked in the books of accounts of the GSDL against Generally Accepted Accounting Principles, fundamental accounting assumptions and accounting concepts and AS.
- (d) Shall ensure that treatment given to transactions is not ultra vires the circulars, guidance and instructions so issued by Ministry of Corporate affairs, Govt. of India and Institute of Chartered Accountants of India.
- (e) Presently, GSDL has its only office i.e., Registered at 3rd, Level, 'C'-Wing, Civil Lines, Vikas Bhawan-II, New Delhi-110054. Internal Audit would be conducted at Registered office. However, for physical verification of fixed assets of GSDL, Internal Audit may require to visit the other places in Delhi, for which GSDL shall provide the transportation facility.

(II) MAJOR FOCUS AREAS

The Internal Auditor should check and report in respect of the following areas.

1. Finance & Accounts

- i. Proper and timely maintenance of books of accounts including supporting vouchers.
- ii. Review of booking of transactions in Accounts for their True & Fair view.
- iii. Internal control mechanism for handling of cash and cash equivalent transactions.
- iv. Review of outstanding liabilities and provisions.
- v. Salary, advances, temporary advances and other employees related transactions including timely recovery of advances and interest.
- vi. Timely preparation of monthly Trial Balances/ Final Accounts and notes thereon.
- vii. Timely and correct deposit of taxes and levies (direct and indirect),

timely filing of returns and settlement of disputes as and when arise, if any.

- viii. All Statutory compliance relating to GST/IT/other Taxes & duties.
- ix. Bank statements & monthly bank reconciliation.
- x. Proper and timely booking of revenue (farebox revenue and other revenue), revenue & capital expenditure, provisions, liabilities and assets.
- xi. Maintenance of Fixed Assets Register and physical verification of assets.
- xii. Proper record of CWIP, conversion of CWIP into capitalization and reconciliation.
- xiii. Reconciliation of main/ general ledgers with subsidiary ledgers for debtors, creditors, receivables and payables etc. and eliminating differences between main and subsidiary ledgers.
- xiv. Recoverable and payables from/ to other govt. departments are properly and timely recorded and efficient efforts are being made to settle the transactions.
- xv. To check cash books along with vouchers.
- xvi. To check all the vouchers and their recording in the books of Accounts.
- xvii. To check the correctness of payments released in all respects and sanction thereto.
- xviii. To scrutinized the general ledger pertaining to the income, expenditure and Balance sheet items in order to ascertain the correctness of the entries posted.
- xix. To scrutinize and check the Bank reconciliation statement of Bank Account (s)

- xx. To periodically verify the physical cash balances as per the cashbook.
- xxi. To check the correctness of interest paid by the banks.
- xxii. To review and recommend the soundness, adequacy and application of accounting, internal controls and procedure.
- xxiii. To check deduction of TDS, Goods and Service Tax, and other taxes and remittance thereof to the concerned authorities.
- xxiv. To check in all respects of quotation, tenders and their opening, listing, Comparatives statements etc., and issues of purchases order, as per procedures laid down.
- xxv. To check the receipt, issue and stock entry of all consumables items including stationery, printed material etc. and its printed verification report and also require certificate from Internal Auditor at the year end.
- xxvi. To check the receipt, issue and stock entry of all non-consumables items including furniture fixture, computers, and machinery etc. and its physical verification report.
- xxvii. To help the management prepare Fixed Asset register and physical verification to be done on annual basis and report to be submitted annually.
- xxviii. To check the Annual Maintenance Contracts entered into in respect of equipment, computer etc.
- xxix. To assist in preparation of financial statement and reply of Statutory Auditor and reply of Notice received from any authority pertaining to taxation, accounting, finance etc.
- xxx. To check and verify all the records relating to the expenditure of GSDL

whether all expenditures are approved and passed by the competent authority and also to suggest for Cost Control measures, if any.

- xxxi. To check and verify all records relating to the fund received and expenditure incurred during the financial year for the specific /programmer etc.
- xxxii. To check and verify all the transactions of the cash & bank books with the bank statement and bank reconciliation statement.
- xxxiii. To advise and suggest ways and means to streamline the accounting system, financial related matters including performance.
- xxxiv. To review internal check and control procedures with an objective to assess their adequacy and strengthen, for items like- passing and payments of establishment bills payment for the procurement of services and supplies and capital
- xxxv. To review and confirm that all expenses and correctness of TDS deduction, goods & service tax (GST) booking, if any are booked as per various applicable accounting standards issued by the Institute of Chartered Accountants of India.
- xxxvi. To review and report on compliances with respect to provision of tax liability, Income Tax, Goods & Service Tax, advance tax and other compliances. Whether tax deduction at source are being made in all cases, as applicable under the Income tax act, 1961, at prescribed rates and that TDS deposits are being made within prescribed time.
- xxxvii. Internal Auditor will ensure that guidelines issued by Management including GFR and Ministry of Finance Procurement Manuals are complied with for tendering process as well as issuance for work order.
- xxxviii. To assist/help in any other work assigned by GSDL from time to time with respect to internal control, financial legal implication and other

related issues.

xxxix. To assist the GSDL in preparation of replies of comments/Draft comments of CAG and statutory Auditor.

xl. To check all the Statutory record register, including minutes' books and to see that accounting effects and all the decision taken at Board Meeting/ General Meeting are given in the books of accounts.

xli. To review and help the management in implementing proper accounting procedures and internal check control and computerization system.

xlii. To give half yearly report and suggestions for improvement in the financial management system and procedures laid down in the manual.

xliii. To give executing summary incorporating all point matters, which are of very important nature and require important consideration by GSDL and also give quarterly comparison of expenses, income and suggestions thereto.

xliv. To ensure compliance and coordination with statutory Auditor, Tax Auditor, GST Auditor, and CAG commercial Audit.

xlv. Internal Auditor shall provide mechanism to the management for establishing adequate internal financial control system in place and operating effectively of such control. Internal Auditor shall give quarterly report regarding this.

xlvi. Internal Auditor shall help to prepare Financial Statement of GSDL and give report on the Annual Financial Statement of GSDL w.r.t following :

(a) in the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;

- (b) the directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit and loss of the company for that period;
- (c) the directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;
- (d) the directors had prepared the annual accounts on a going concern basis; and
- (e) the directors, had laid down internal financial controls to be followed by the company and that such internal financial controls are adequate and were operating effectively.
- (f) the directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.
- xlvii. Internal Auditor shall advise for compliance with the provisions of all applicable laws and ensure that such systems are adequate and operating effectively and give quarterly report.
- xlviii. Internal Auditor shall provide the details of change in applicable law made from time to time and ensure compliance of same by GSDL with reference to Accounting, Taxation, Goods & Service Tax and all law/rules/regulating applicable.
- xlix. Internal Auditor shall also identify the risk to which GSDL is exposed and suggest mitigation measures for the same.

1. Review of:-

- a) Review of long outstanding debts
- b) Review of Security Deposit/EMD/Retention Money.
- c) Depreciation on Assets.
- d) Booking of Income.
- e) Working of, Interest on FDs.

2. Administration and Personnel

- i) Payroll and leave records.
- ii) Pay fixation of employees.
- iii) Employee claims in line with the entitlement

3. Other Matters;

- i. Payment of late fees/ penalty/ demurrage, fines etc. should be audited in detail and proper approval, steps for avoidance in future etc. should be ensured.
- ii. Settling pending issues with Direct and Indirect Tax and other statutory authorities.
- iii. Resolution of Statutory and C & AG audit observations. The target in this regard is to bring down qualifications to zero.
- iv. Validity of Bank Guarantees received by GSDL.
- v. SD/ EMD received by GSDL.
- vi. Investment of surplus funds
- vii. Adequacy of IT system of the company and security of data.
- viii. Timely payment to MSME vendors.
- ix. Balance confirmations are obtained by the company at least once in a year from contractors/suppliers and other debtors/creditors and differences in balances, if any, have been reconciled.
- x. Adequacy of the risk management framework and to provide an independent assurance on its adequacy and efficacy to the management.

- xi. The internal financial control of the company on an annual basis and comment on its adequacy. Further, the scope of internal audit shall be reviewed by the management every year to include the new developments that take place in the company from time to time.

(III) INITIATIVES

- i. Suggestions for improvement in accounting, compliances of rules, taxation matters, awareness about accounting standards, laws prevailing and amendments being introduced by government.
- ii. Suggestion for better accounting practices and business policies based on auditors' experience with practicality of uniform applicability.
- iii. Suggestions for betterment of processes, capturing of information and improving MIS.
- iv. Suggestion for improvement in internal control system for financial and non-financial activities.
- v. Suggestions on Income Tax, GST and provision of the Companies Act-2013 etc.

(IV) AUDIT REPORT

- i. Concurrent Audit for Financial year for 2025-26, all transactions exceeding the threshold as mentioned in para Sr. No. (ii) below shall be reviewed and audited and separate report shall be placed before the Management. Other responsibilities of Internal Auditor as mentioned in Para 3.6 part of this document shall apply to entire full period i.e., F.Y. 2024-25, 2025-26 and 26-27. The Audit Report should be concise to the point and should be professionally written covering all-important aspect. Shortcomings/ lapses noticed by the internal auditor shall be reported to GSDL clear terms.
- ii. All statutory returns filed by GSDL shall first be examined/checked by the Internal Auditor within the prescribed timeline for each return and all transactions exceeding ₹5,00,000 (except for monthly salary payments to staff) shall be reviewed by the Internal Auditor prior to incurring the expenditure by the company. Accordingly, internal auditor shall place a system for ensuring the same.

iii. Auditor is expected to prepare audit report in two parts i.e. Part A & Part B. Part A of the report shall deal with items that require attention of the Audit Committee. Part B shall deal with items that can be considered and settled by the management.

iv. The Internal Auditor shall be required to submit its report as scheduled below:

(a) Pre-Audit-

The Internal Auditor shall scrutinize all the vouchers above stipulated threshold limit i.e., Rs. 5,00,000, except for monthly salary payments to staff. The observations/rectification, if any, shall be informed on an immediate basis for rectification before actual release of payment by GSDL. A separate report shall be issued on monthly basis for such rectifications, latest by 5th of succeeding month for which the audit is performed. This report shall not form part of the Internal Audit (Quarterly) report.

(b) Post Audit-

On quarterly basis as per the time schedules indicated below: -

Audit Phase	Quarter/ Period	Deadline for Reporting
I	April to June	31 st July
II	July to September	31 st October
III	October to December	31 st January
IV	January to March	5 th May

v. To facilitate communication and ensure that the recommendations presented in the final report are practical from the point of view of implementation, the internal auditor should discuss the draft with the management prior to issuing the final report. This discussion draft should be submitted to the entity management for its review before the exit meeting.

vi. The internal auditor is expected to have good working knowledge of.

a) **'Standards on Internal Audit' (SIA) issued by ICAI and any standard in this regard issued by National Financial Reporting Authority (NFRA),** from time to time and should suitably apply such standards while conducting internal audit and concluding his comments.

b) SAP based system.

vii. Annual Report on Internal Financial Controls as per scope of work.

(V) DEPLOYMENT OF AUDIT STAFF (MINIMUM)

A- Pre-Audit

S.no.	Qualification	Requirement
1	Minimum CA final qualified	Deployed in GSDL on regular basis for undertaking/advice as detailed in the scope of work.

B- Post-Audit

The Internal Auditor need to deploy a team for field work associated with Internal Audit/ Concurrent Audit as under:

S.no.	Staff	Requirement
1	Chartered Accountant	One CA for three working days in each Quarter. The CA deployed for the work need to have experience of atleast 3 years after completion of CA degree.
2	Audit Staff	Minimum CA (Inter) Two Audit Staff for 10 working days in each Quarter.

Note: -

It may be ensured by the Internal Auditor that, C.A should not be changed/replaced throughout the audit period except in exceptional circumstances and with prior information to GSDL.

Section 7: General Conditions of Contract

This bid shall be governed by all Terms and Conditions as specified on GeM portal.

Section 8: Award of Work

The work will be awarded to the technically qualified bidder, quoting the lowest financial bid.

Section 9: Financial/Price Bid

9.1 The Financial/Price Bid shall also be submitted as per Form-1 provided in the Bidding Document.

9.2 Price shall be quoted in figures as well as in words. If some discrepancies are found between the price given in words and figures, the price quoted in words shall be taken as correct.

9.3 No stipulation, deviation, terms & conditions, presumption, basis etc. shall be stipulated in the price bid. Any conditions, if stipulated, shall be treated as null and void and shall render the bid liable for rejection.

9.4 Unless stated otherwise in the Bidding Documents, the Contract shall be for the total works as described in Bidding Document. Bidder shall quote the price after careful analysis of cost involved for the performance of the complete work considering all parts of the Bidding Document. Alternative / conditional bids shall not be considered.

9.5 Prices quoted by the Bidder, shall remain firm and fixed and valid until completion of the Contract and will not be subject to variation on any account.

9.6 The quoted price shall be deemed to be all inclusive except GST, which shall be paid based on production of a receipt depicting the payment against the work.

List of categories where trials are allowed:

- Simulators
- Ship's propulsion machinery, radars and sensors, navigation equipment, communication equipment, RO plants, compressors, cranes, boats, Pilotless Target aircraft, pumps, dehumidifiers etc.
- Aircraft engine/generator/flight deck equipment/air conditioning system/radars
- Tank engine/ generator/ air conditioning system
- Bullet Proof Helmet, Bullet Resistance Jacket
- Drones
- All-Terrain Vehicles (ATV)
- **Communication Equipment for Defense:**
 - Radio Sets:**
 - HF/VHF/FM Manpack Radio
 - Vehicle Radio Set
 - Tactical Communication Systems:**
 - Software Defined Radio (SDR) Systems
 - VHF/UHF Tactical Communication Systems
 - Handheld Satellite Phones (e.g., Iridium)
 - Combat Net Radio (CNR) Systems
 - Satellite Communication Systems:**
 - Very Small Aperture Terminal (VSAT) Systems
 - Satellite Phones
 - Mobile Satellite Communication Systems
 - Command and Control Systems:**
 - Battlefield Management Systems (BMS)
 - Tactical Data Links
 - Encryption Devices (e.g., VINBAX)
 - Surveillance and Reconnaissance Communication:
 - Unmanned Aerial Vehicle (UAV) Communication Systems
 - Ground Control Stations (GCS) for UAVs
 - Remote Video Terminals (RVTs)
 - Electronic Warfare (EW) Communication:**
 - EW Communication Jamming Systems
 - Communication Intelligence (COMINT) Systems
 - Network Infrastructure:**
 - Field Deployable Communication Nodes
 - Tactical Communication Switches
 - Mobile Communication Shelters
 - Navigation and Positioning Systems:**
 - GPS Receivers
 - Navigation Systems for Vehicles and Personnel
 - Specialized Communication Equipment:**
 - Underwater Communication Systems
 - Special Forces Communication Gear
 - Mountain Warfare Communication Equipment
- Contamination Monitor

- Fiber Reinforced Plastic Boat with Motor (RIBs)
- Bukhari Improved Version
- Fire Fighting Equipment's as per DGQA specifications
- Victim Location System with Breaching System
- HDPE Boats
- Pontoon Boats
- Medical equipment
- **Engineering and Mining Equipment for Bomb Disposal Units:**
- Modular protection vehicles
- High Altitude Clothing including Snow Boots