

बिड दस्तावेज़ / Bid Document

बिड विवरण / Bid Details	
बिड बंद होने की तारीख/समय / Bid End Date/Time	02-01-2026 21:00:00
बिड खुलने की तारीख/समय / Bid Opening Date/Time	02-01-2026 21:30:00
बिड पेशकश वैधता (बंद होने की तारीख से) / Bid Offer Validity (From End Date)	180 (Days)
मंत्रालय/राज्य का नाम / Ministry/State Name	Gujarat
विभाग का नाम / Department Name	Gujarat State Civil Supplies Corporation Limited
संगठन का नाम / Organisation Name	N/a
कार्यालय का नाम / Office Name	Gandhinagar.
वस्तु श्रेणी / Item Category	Financial Audit Services - Financial Reporting Framework, Review of Financial Statements, Audit report, Zone 1; CA Firm , Financial Audit Services - Financial Reporting Framework, Review of Financial Statements, Audit report, Zone 2; CA Firm , Financial Audit Services - Financial Reporting Framework, Review of Financial Statements, Audit report, Zone 3; CA Firm , Financial Audit Services - Financial Reporting Framework, Review of Financial Statements, Audit report, Zone 4; CA Firm , Financial Audit Services - Financial Reporting Framework, Review of Financial Statements, Audit report, Zone 5; CA Firm , Financial Audit Services - Financial Reporting Framework, Review of Financial Statements, Audit report, Zone 6; CA Firm , Financial Audit Services - Financial Reporting Framework, Review of Financial Statements, Audit report, Zone 7; CA Firm , Financial Audit Services - Financial Reporting Framework, Review of Financial Statements, Audit report, Zone 8; CA Firm , Financial Audit Services - Financial Reporting Framework, Review of Financial Statements, Audit report, Zone 9; CA Firm , Financial Audit Services - Financial Reporting Framework, Review of Financial Statements, Audit report, Zone 10; CA Firm , Financial Audit Services - Financial Reporting Framework, Review of Financial Statements, Audit report, Zone 11; CA Firm , Financial Audit Services - Financial Reporting Framework, Review of Financial Statements, Audit report, Zone 12; CA Firm , Financial Audit Services - Financial Reporting Framework, Review of Financial Statements, Audit report, Zone 13; CA Firm
अनुबंध अवधि / Contract Period	1 Year(s)
इसी तरह की सेवाओं का पिछला आवश्यक अनुभव है / Past Experience of Similar Services required	Yes

बिड विवरण/Bid Details	
एमएसएमई के लिए अनुभव के वर्षों और टर्नओवर से छूट प्रदान की गई है/MSE Relaxation for Years of Experience and Turnover	No
स्टार्टअप के लिए अनुभव के वर्षों और टर्नओवर से छूट प्रदान की गई है /Startup Relaxation for Years of Experience and Turnover	No
विक्रेता से मांगे गए दस्तावेज़/Document required from seller	Experience Criteria,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
क्या आप निविदाकारों द्वारा अपलोड किए गए दस्तावेज़ों को निविदा में भाग लेने वाले सभी निविदाकारों को दिखाना चाहते हैं? संदर्भ मेनू है/Do you want to show documents uploaded by bidders to all bidders participated in bid?	Yes (Documents submitted as part of a clarification or representation during the tender/bid process will also be displayed to other participated bidders after log in)
बिड लगाने की समय सीमा स्वतः नहीं बढ़ाने के लिए आवश्यक बिड की संख्या। / Minimum number of bids required to disable automatic bid extension	3
दिनों की संख्या, जिनके लिए बिड लगाने की समय-सीमा बढ़ाई जाएगी। / Number of days for which Bid would be auto-extended	3
ऑटो एक्सटेंशन अधिकतम कितनी बार किया जाना है। / Number of Auto Extension count	3
बिड से रिवर्स नीलामी सक्रिय किया/Bid to RA enabled	Yes
रिवर्स नीलामी योग्यता नियम/RA Qualification Rule	H1-Highest Priced Bid Elimination
बिड का प्रकार/Type of Bid	Two Packet Bid
तकनीकी मूल्यांकन के दौरान तकनीकी स्पष्टीकरण हेतु अनुमत समय /Time allowed for Technical Clarifications during technical evaluation	2 Days
अनुमानित बिड मूल्य /Estimated Bid Value	9402413
मूल्यांकन पद्धति/Evaluation Method	Item wise evaluation
मूल्य दर्शाने वाला वित्तीय दस्तावेज ब्रेकअप आवश्यक है / Financial Document Indicating Price Breakup Required	Yes

ईएमडी विवरण/EMD Detail

एडवाइजरी बैंक/Advisory Bank	ICICI
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Schedule 1 ईएमडी राशि/EMD Amount (In INR)	27000
Schedule 2 ईएमडी राशि/EMD Amount (In INR)	23000
Schedule 3 ईएमडी राशि/EMD Amount (In INR)	49000
Schedule 4 ईएमडी राशि/EMD Amount (In INR)	31000
Schedule 5 ईएमडी राशि/EMD Amount (In INR)	41000
Schedule 6 ईएमडी राशि/EMD Amount (In INR)	13000
Schedule 7 ईएमडी राशि/EMD Amount (In INR)	21000
Schedule 8 ईएमडी राशि/EMD Amount (In INR)	12000
Schedule 9 ईएमडी राशि/EMD Amount (In INR)	17000
Schedule 10 ईएमडी राशि/EMD Amount (In INR)	19000
Schedule 11 ईएमडी राशि/EMD Amount (In INR)	9000
Schedule 12 ईएमडी राशि/EMD Amount (In INR)	17000
Schedule 13 ईएमडी राशि/EMD Amount (In INR)	11000

ईपीबीजी विवरण /ePBG Detail

एडवाइजरी बैंक/Advisory Bank	ICICI
ईपीबीजी प्रतिशत (%) /ePBG Percentage(%)	5.00
ईपीबीजी की आवश्यक अवधि (माह) /Duration of ePBG required (Months).	12

(a). जेम की शर्तों के अनुसार ईएमडी छूट के इच्छुक बिडर को संबंधित केटेगरी के लिए बिड के साथ वैध समर्थित दस्तावेज़ प्रस्तुत करने हैं। एमएसई केटेगरी के अंतर्गत केवल वस्तुओं के लिए विनिर्माता तथा सेवाओं के लिए सेवा प्रदाता ईएमडी से छूट के पात्र हैं। व्यापारियों को इस नीति के दायरे से बाहर रखा गया है।/EMD EXEMPTION: The bidder seeking EMD exemption, must submit the valid supporting document for the relevant category as per GeM GTC with the bid. Under MSE category, only manufacturers for goods and Service Providers for Services are eligible for exemption from EMD. Traders are excluded from the purview of this Policy.

(b). The EMD Amount will be applicable for each schedule/group selected during Bid creation.

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

लाभार्थी /Beneficiary :

MANAGER FINANCES
Gandhinagar., Gujarat State Civil Supplies Corporation Limited
(Gscscl)

बोली विभाजन लागू नहीं किया गया/Bid splitting not applied.

एमआईआई अनुपालन/MII Compliance

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

2. 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.

3. 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

अतिरिक्त योग्यता /आवश्यक डेटा/Additional Qualification/Data Required**मूल्यांकन विधि(मदवार मूल्यांकन विधि) / Evaluation Method (Item Wise Evaluation Method)**

Contract will be awarded schedulewise and the determination of L1 will be done separately for each schedule. The details of item-consignee combination covered under each schedule are as under:

मूल्यांकन अनुसूचियां / Evaluation Schedules	अनुमानित मूल्य / Estimated Value	वस्तु/श्रेणी / Item/Category	मात्रा / Quantity
Schedule 1	892100	Financial Audit Services - Financial Reporting Framework, Review Of Financial Statements, Audit Report, Zone 1; Ca Firm	To be set as 1 : 1
Schedule 2	734623	Financial Audit Services - Financial Reporting Framework, Review Of Financial Statements, Audit Report, Zone 2; Ca Firm	To be set as 1 : 1
Schedule 3	1612600	Financial Audit Services - Financial Reporting Framework, Review Of Financial Statements, Audit Report, Zone 3; Ca Firm	To be set as 1 : 1
Schedule 4	1022714	Financial Audit Services - Financial Reporting Framework, Review Of Financial Statements, Audit Report, Zone 4; Ca Firm	To be set as 1 : 1

Schedule 5	1346286	Financial Audit Services - Financial Reporting Framework, Review Of Financial Statements, Audit Report, Zone 5; Ca Firm	To be set as 1 : 1
Schedule 6	418770	Financial Audit Services - Financial Reporting Framework, Review Of Financial Statements, Audit Report, Zone 6; Ca Firm	To be set as 1 : 1
Schedule 7	684540	Financial Audit Services - Financial Reporting Framework, Review Of Financial Statements, Audit Report, Zone 7; Ca Firm	To be set as 1 : 1
Schedule 8	380460	Financial Audit Services - Financial Reporting Framework, Review Of Financial Statements, Audit Report, Zone 8; Ca Firm	To be set as 1 : 1
Schedule 9	538290	Financial Audit Services - Financial Reporting Framework, Review Of Financial Statements, Audit Report, Zone 9; Ca Firm	To be set as 1 : 1
Schedule 10	606838	Financial Audit Services - Financial Reporting Framework, Review Of Financial Statements, Audit Report, Zone 10; Ca Firm	To be set as 1 : 1
Schedule 11	282737	Financial Audit Services - Financial Reporting Framework, Review Of Financial Statements, Audit Report, Zone 11; Ca Firm	To be set as 1 : 1
Schedule 12	537538	Financial Audit Services - Financial Reporting Framework, Review Of Financial Statements, Audit Report, Zone 12; Ca Firm	To be set as 1 : 1
Schedule 13	344917	Financial Audit Services - Financial Reporting Framework, Review Of Financial Statements, Audit Report, Zone 13; Ca Firm	To be set as 1 : 1

Financial Audit Services - Financial Reporting Framework, Review Of Financial Statements, Audit Report, Zone 1; CA Firm (1)

तकनीकी विशिष्टियाँ /Technical Specifications

विवरण/ Specification	मूल्य/ Values
कोर / Core	
Scope of Work	Financial Reporting Framework , Review of Financial Statements , Audit report , Zone 1
Type of Financial Audit Partner	CA Firm
Type of Financial Audit	Internal Audit
Category of Work under Financial Audit	As per ATC
Type of Industries/Functions	As per ATC
Frequency of Progress Report	As per ATC
MIS Reporting for Financial Audit support	Yes
Frequency of MIS reporting	Monthly
State	NA

विवरण/ Specification	मूल्य/ Values
District	NA
एडऑन /Addon(s)	
Post Financial Audit Support	NA

क्रेता द्वारा निर्धारित न्यूनतम मूल्य/Minimum Floor Price defined by Buyer

क्रेता द्वारा निर्धारित न्यूनतम मूल्य/Minimum Floor Price defined by Buyer	No
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अतिरिक्त विशिष्टि दस्तावेज़ /Additional Specification Documents

प्रेषिती/रिपोर्टिंग अधिकारी /Consignees/Reporting Officer and Quantity

क्र.सं./S.N o.	प्रेषिती/रिपोर्टिंग अधिकारी /Consignee Reporting/Officer	पता/Address	संसाधनों की मात्रा / To be set as 1	अतिरिक्त आवश्यकता /Additional Requirement
1	Pandya Monika	382014, The Gujarat State Civil Supplies Corporation Ltd. Near New Sachivalaya. Sec-10- A. Gandhinagar	1	N/A

Financial Audit Services - Financial Reporting Framework, Review Of Financial Statements, Audit Report, Zone 2; CA Firm (1)

तकनीकी विशिष्टियाँ /Technical Specifications

विवरण/ Specification	मूल्य/ Values
कोर / Core	
Scope of Work	Financial Reporting Framework , Review of Financial Statements , Audit report , Zone 2
Type of Financial Audit Partner	CA Firm
Type of Financial Audit	Internal Audit
Category of Work under Financial Audit	As per ATC
Type of Industries/Functions	As per ATC
Frequency of Progress Report	As per ATC
MIS Reporting for Financial Audit support	Yes
Frequency of MIS reporting	Monthly
State	NA

विवरण/ Specification	मूल्य/ Values
District	NA
एडऑन /Addon(s)	
Post Financial Audit Support	NA

क्रेता द्वारा निर्धारित न्यूनतम मूल्य/Minimum Floor Price defined by Buyer

क्रेता द्वारा निर्धारित न्यूनतम मूल्य/Minimum Floor Price defined by Buyer	No
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अतिरिक्त विशिष्टि दस्तावेज़ /Additional Specification Documents

प्रेषिती/रिपोर्टिंग अधिकारी /Consignees/Reporting Officer and Quantity

क्र.सं./S.N o.	प्रेषिती/रिपोर्टिंग अधिकारी /Consignee Reporting/Officer	पता/Address	संसाधनों की मात्रा / To be set as 1	अतिरिक्त आवश्यकता /Additional Requirement
1	Pandya Monika	382014, The Gujarat State Civil Supplies Corporation Ltd. Near New Sachivalaya. Sec-10- A. Gandhinagar	1	N/A

Financial Audit Services - Financial Reporting Framework, Review Of Financial Statements, Audit Report, Zone 3; CA Firm (1)

तकनीकी विशिष्टियाँ /Technical Specifications

विवरण/ Specification	मूल्य/ Values
कोर / Core	
Scope of Work	Financial Reporting Framework , Review of Financial Statements , Audit report , Zone 3
Type of Financial Audit Partner	CA Firm
Type of Financial Audit	Internal Audit
Category of Work under Financial Audit	As per ATC
Type of Industries/Functions	As per ATC
Frequency of Progress Report	As per ATC
MIS Reporting for Financial Audit support	Yes
Frequency of MIS reporting	Monthly
State	NA

विवरण/ Specification	मूल्य/ Values
District	NA
एडऑन /Addon(s)	
Post Financial Audit Support	NA

क्रेता द्वारा निर्धारित न्यूनतम मूल्य/Minimum Floor Price defined by Buyer

क्रेता द्वारा निर्धारित न्यूनतम मूल्य/Minimum Floor Price defined by Buyer	No
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अतिरिक्त विशिष्टि दस्तावेज़ /Additional Specification Documents

परेषिती/रिपोर्टिंग अधिकारी /Consignees/Reporting Officer and Quantity

क्र.सं./S.N o.	परेषिती/रिपोर्टिंग अधिकारी /Consignee Reporting/Officer	पता/Address	संसाधनों की मात्रा / To be set as 1	अतिरिक्त आवश्यकता /Additional Requirement
1	Pandya Monika	382014, The Gujarat State Civil Supplies Corporation Ltd. Near New Sachivalaya. Sec-10- A. Gandhinagar	1	N/A

Financial Audit Services - Financial Reporting Framework, Review Of Financial Statements, Audit Report, Zone 4; CA Firm (1)

तकनीकी विशिष्टियाँ /Technical Specifications

विवरण/ Specification	मूल्य/ Values
कोर / Core	
Scope of Work	Financial Reporting Framework , Review of Financial Statements , Audit report , Zone 4
Type of Financial Audit Partner	CA Firm
Type of Financial Audit	Internal Audit
Category of Work under Financial Audit	As per ATC
Type of Industries/Functions	As per ATC
Frequency of Progress Report	As per ATC
MIS Reporting for Financial Audit support	Yes
Frequency of MIS reporting	Monthly
State	NA

विवरण/ Specification	मूल्य/ Values
District	NA
एडऑन /Addon(s)	
Post Financial Audit Support	NA

क्रेता द्वारा निर्धारित न्यूनतम मूल्य/Minimum Floor Price defined by Buyer

क्रेता द्वारा निर्धारित न्यूनतम मूल्य/Minimum Floor Price defined by Buyer	No
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अतिरिक्त विशिष्टि दस्तावेज़ /Additional Specification Documents

परेषिती/रिपोर्टिंग अधिकारी /Consignees/Reporting Officer and Quantity

क्र.सं./S.N o.	परेषिती/रिपोर्टिंग अधिकारी /Consignee Reporting/Officer	पता/Address	संसाधनों की मात्रा / To be set as 1	अतिरिक्त आवश्यकता /Additional Requirement
1	Pandya Monika	382014, The Gujarat State Civil Supplies Corporation Ltd. Near New Sachivalaya. Sec-10- A. Gandhinagar	1	N/A

Financial Audit Services - Financial Reporting Framework, Review Of Financial Statements, Audit Report, Zone 5; CA Firm (1)

तकनीकी विशिष्टियाँ /Technical Specifications

विवरण/ Specification	मूल्य/ Values
कोर / Core	
Scope of Work	Financial Reporting Framework , Review of Financial Statements , Audit report , Zone 5
Type of Financial Audit Partner	CA Firm
Type of Financial Audit	Internal Audit
Category of Work under Financial Audit	As per ATC
Type of Industries/Functions	As per ATC
Frequency of Progress Report	As per ATC
MIS Reporting for Financial Audit support	Yes
Frequency of MIS reporting	Monthly
State	NA

विवरण/ Specification	मूल्य/ Values
District	NA
एडऑन /Addon(s)	
Post Financial Audit Support	NA

क्रेता द्वारा निर्धारित न्यूनतम मूल्य/Minimum Floor Price defined by Buyer

क्रेता द्वारा निर्धारित न्यूनतम मूल्य/Minimum Floor Price defined by Buyer	No
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अतिरिक्त विशिष्टि दस्तावेज़ /Additional Specification Documents

प्रेषिती/रिपोर्टिंग अधिकारी /Consignees/Reporting Officer and Quantity

क्र.सं./S.N o.	प्रेषिती/रिपोर्टिंग अधिकारी /Consignee Reporting/Officer	पता/Address	संसाधनों की मात्रा / To be set as 1	अतिरिक्त आवश्यकता /Additional Requirement
1	Pandya Monika	382014, The Gujarat State Civil Supplies Corporation Ltd. Near New Sachivalaya. Sec-10- A. Gandhinagar	1	N/A

Financial Audit Services - Financial Reporting Framework, Review Of Financial Statements, Audit Report, Zone 6; CA Firm (1)

तकनीकी विशिष्टियाँ /Technical Specifications

विवरण/ Specification	मूल्य/ Values
कोर / Core	
Scope of Work	Financial Reporting Framework , Review of Financial Statements , Audit report , Zone 6
Type of Financial Audit Partner	CA Firm
Type of Financial Audit	Internal Audit
Category of Work under Financial Audit	As per ATC
Type of Industries/Functions	As per ATC
Frequency of Progress Report	As per ATC
MIS Reporting for Financial Audit support	Yes
Frequency of MIS reporting	Monthly
State	NA

विवरण/ Specification	मूल्य/ Values
District	NA
एडऑन /Addon(s)	
Post Financial Audit Support	NA

क्रेता द्वारा निर्धारित न्यूनतम मूल्य/Minimum Floor Price defined by Buyer

क्रेता द्वारा निर्धारित न्यूनतम मूल्य/Minimum Floor Price defined by Buyer	No
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अतिरिक्त विशिष्टि दस्तावेज़ /Additional Specification Documents

प्रेषिती/रिपोर्टिंग अधिकारी /Consignees/Reporting Officer and Quantity

क्र.सं./S.N o.	प्रेषिती/रिपोर्टिंग अधिकारी /Consignee Reporting/Officer	पता/Address	संसाधनों की मात्रा / To be set as 1	अतिरिक्त आवश्यकता /Additional Requirement
1	Pandya Monika	382014, The Gujarat State Civil Supplies Corporation Ltd. Near New Sachivalaya. Sec-10- A. Gandhinagar	1	N/A

Financial Audit Services - Financial Reporting Framework, Review Of Financial Statements, Audit Report, Zone 7; CA Firm (1)

तकनीकी विशिष्टियाँ /Technical Specifications

विवरण/ Specification	मूल्य/ Values
कोर / Core	
Scope of Work	Financial Reporting Framework , Review of Financial Statements , Audit report , Zone 7
Type of Financial Audit Partner	CA Firm
Type of Financial Audit	Internal Audit
Category of Work under Financial Audit	As per ATC
Type of Industries/Functions	As per ATC
Frequency of Progress Report	As per ATC
MIS Reporting for Financial Audit support	Yes
Frequency of MIS reporting	Monthly
State	NA

विवरण/ Specification	मूल्य/ Values
District	NA
एडऑन /Addon(s)	
Post Financial Audit Support	NA

क्रेता द्वारा निर्धारित न्यूनतम मूल्य/Minimum Floor Price defined by Buyer

क्रेता द्वारा निर्धारित न्यूनतम मूल्य/Minimum Floor Price defined by Buyer	No
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अतिरिक्त विशिष्टि दस्तावेज़ /Additional Specification Documents

प्रेषिती/रिपोर्टिंग अधिकारी /Consignees/Reporting Officer and Quantity

क्र.सं./S.N o.	प्रेषिती/रिपोर्टिंग अधिकारी /Consignee Reporting/Officer	पता/Address	संसाधनों की मात्रा / To be set as 1	अतिरिक्त आवश्यकता /Additional Requirement
1	Pandya Monika	382014, The Gujarat State Civil Supplies Corporation Ltd. Near New Sachivalaya. Sec-10- A. Gandhinagar	1	N/A

Financial Audit Services - Financial Reporting Framework, Review Of Financial Statements, Audit Report, Zone 8; CA Firm (1)

तकनीकी विशिष्टियाँ /Technical Specifications

विवरण/ Specification	मूल्य/ Values
कोर / Core	
Scope of Work	Financial Reporting Framework , Review of Financial Statements , Audit report , Zone 8
Type of Financial Audit Partner	CA Firm
Type of Financial Audit	Internal Audit
Category of Work under Financial Audit	As per ATC
Type of Industries/Functions	As per ATC
Frequency of Progress Report	As per ATC
MIS Reporting for Financial Audit support	Yes
Frequency of MIS reporting	Monthly
State	NA

विवरण/ Specification	मूल्य/ Values
District	NA
एडऑन /Addon(s)	
Post Financial Audit Support	NA

क्रेता द्वारा निर्धारित न्यूनतम मूल्य/Minimum Floor Price defined by Buyer

क्रेता द्वारा निर्धारित न्यूनतम मूल्य/Minimum Floor Price defined by Buyer	No
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अतिरिक्त विशिष्टि दस्तावेज़ /Additional Specification Documents

परेषिती/रिपोर्टिंग अधिकारी /Consignees/Reporting Officer and Quantity

क्र.सं./S.N o.	परेषिती/रिपोर्टिंग अधिकारी /Consignee Reporting/Officer	पता/Address	संसाधनों की मात्रा / To be set as 1	अतिरिक्त आवश्यकता /Additional Requirement
1	Pandya Monika	382014, The Gujarat State Civil Supplies Corporation Ltd. Near New Sachivalaya. Sec-10- A. Gandhinagar	1	N/A

Financial Audit Services - Financial Reporting Framework, Review Of Financial Statements, Audit Report, Zone 9; CA Firm (1)

तकनीकी विशिष्टियाँ /Technical Specifications

विवरण/ Specification	मूल्य/ Values
कोर / Core	
Scope of Work	Financial Reporting Framework , Review of Financial Statements , Audit report , Zone 9
Type of Financial Audit Partner	CA Firm
Type of Financial Audit	Internal Audit
Category of Work under Financial Audit	As per ATC
Type of Industries/Functions	As per ATC
Frequency of Progress Report	As per ATC
MIS Reporting for Financial Audit support	Yes
Frequency of MIS reporting	Monthly
State	NA

विवरण/ Specification	मूल्य/ Values
District	NA
एडऑन /Addon(s)	
Post Financial Audit Support	NA

क्रेता द्वारा निर्धारित न्यूनतम मूल्य/Minimum Floor Price defined by Buyer

क्रेता द्वारा निर्धारित न्यूनतम मूल्य/Minimum Floor Price defined by Buyer	No
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अतिरिक्त विशिष्टि दस्तावेज़ /Additional Specification Documents

परेषिती/रिपोर्टिंग अधिकारी /Consignees/Reporting Officer and Quantity

क्र.सं./S.N o.	परेषिती/रिपोर्टिंग अधिकारी /Consignee Reporting/Officer	पता/Address	संसाधनों की मात्रा / To be set as 1	अतिरिक्त आवश्यकता /Additional Requirement
1	Pandya Monika	382014, The Gujarat State Civil Supplies Corporation Ltd. Near New Sachivalaya. Sec-10- A. Gandhinagar	1	N/A

Financial Audit Services - Financial Reporting Framework, Review Of Financial Statements, Audit Report, Zone 10; CA Firm (1)

तकनीकी विशिष्टियाँ /Technical Specifications

विवरण/ Specification	मूल्य/ Values
कोर / Core	
Scope of Work	Financial Reporting Framework , Review of Financial Statements , Audit report , Zone 10
Type of Financial Audit Partner	CA Firm
Type of Financial Audit	Internal Audit
Category of Work under Financial Audit	As per ATC
Type of Industries/Functions	As per ATC
Frequency of Progress Report	As per ATC
MIS Reporting for Financial Audit support	Yes
Frequency of MIS reporting	Monthly
State	NA

विवरण/ Specification	मूल्य/ Values
District	NA
एडऑन /Addon(s)	
Post Financial Audit Support	NA

क्रेता द्वारा निर्धारित न्यूनतम मूल्य/Minimum Floor Price defined by Buyer

क्रेता द्वारा निर्धारित न्यूनतम मूल्य/Minimum Floor Price defined by Buyer	No
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अतिरिक्त विशिष्टि दस्तावेज़ /Additional Specification Documents

प्रेषिती/रिपोर्टिंग अधिकारी /Consignees/Reporting Officer and Quantity

क्र.सं./S.N o.	प्रेषिती/रिपोर्टिंग अधिकारी /Consignee Reporting/Officer	पता/Address	संसाधनों की मात्रा / To be set as 1	अतिरिक्त आवश्यकता /Additional Requirement
1	Pandya Monika	382014, The Gujarat State Civil Supplies Corporation Ltd. Near New Sachivalaya. Sec-10- A. Gandhinagar	1	N/A

Financial Audit Services - Financial Reporting Framework, Review Of Financial Statements, Audit Report, Zone 11; CA Firm (1)

तकनीकी विशिष्टियाँ /Technical Specifications

विवरण/ Specification	मूल्य/ Values
कोर / Core	
Scope of Work	Financial Reporting Framework , Review of Financial Statements , Audit report , Zone 11
Type of Financial Audit Partner	CA Firm
Type of Financial Audit	Internal Audit
Category of Work under Financial Audit	As per ATC
Type of Industries/Functions	As per ATC
Frequency of Progress Report	As per ATC
MIS Reporting for Financial Audit support	Yes
Frequency of MIS reporting	Monthly
State	NA

विवरण/ Specification	मूल्य/ Values
District	NA
एडऑन /Addon(s)	
Post Financial Audit Support	NA

क्रेता द्वारा निर्धारित न्यूनतम मूल्य/Minimum Floor Price defined by Buyer

क्रेता द्वारा निर्धारित न्यूनतम मूल्य/Minimum Floor Price defined by Buyer	No
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अतिरिक्त विशिष्टि दस्तावेज़ /Additional Specification Documents

प्रेषिती/रिपोर्टिंग अधिकारी /Consignees/Reporting Officer and Quantity

क्र.सं./S.N o.	प्रेषिती/रिपोर्टिंग अधिकारी /Consignee Reporting/Officer	पता/Address	संसाधनों की मात्रा / To be set as 1	अतिरिक्त आवश्यकता /Additional Requirement
1	Pandya Monika	382014, The Gujarat State Civil Supplies Corporation Ltd. Near New Sachivalaya. Sec-10- A. Gandhinagar	1	N/A

Financial Audit Services - Financial Reporting Framework, Review Of Financial Statements, Audit Report, Zone 12; CA Firm (1)

तकनीकी विशिष्टियाँ /Technical Specifications

विवरण/ Specification	मूल्य/ Values
कोर / Core	
Scope of Work	Financial Reporting Framework , Review of Financial Statements , Audit report , Zone 12
Type of Financial Audit Partner	CA Firm
Type of Financial Audit	Internal Audit
Category of Work under Financial Audit	As per ATC
Type of Industries/Functions	As per ATC
Frequency of Progress Report	As per ATC
MIS Reporting for Financial Audit support	Yes
Frequency of MIS reporting	Monthly
State	NA

विवरण/ Specification	मूल्य/ Values
District	NA
एडऑन /Addon(s)	
Post Financial Audit Support	NA

क्रेता द्वारा निर्धारित न्यूनतम मूल्य/Minimum Floor Price defined by Buyer

क्रेता द्वारा निर्धारित न्यूनतम मूल्य/Minimum Floor Price defined by Buyer	No
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अतिरिक्त विशिष्टि दस्तावेज़ /Additional Specification Documents

परेषिती/रिपोर्टिंग अधिकारी /Consignees/Reporting Officer and Quantity

क्र.सं./S.N o.	परेषिती/रिपोर्टिंग अधिकारी /Consignee Reporting/Officer	पता/Address	संसाधनों की मात्रा / To be set as 1	अतिरिक्त आवश्यकता /Additional Requirement
1	Pandya Monika	382014, The Gujarat State Civil Supplies Corporation Ltd. Near New Sachivalaya. Sec-10- A. Gandhinagar	1	N/A

Financial Audit Services - Financial Reporting Framework, Review Of Financial Statements, Audit Report, Zone 13; CA Firm (1)

तकनीकी विशिष्टियाँ /Technical Specifications

विवरण/ Specification	मूल्य/ Values
कोर / Core	
Scope of Work	Financial Reporting Framework , Review of Financial Statements , Audit report , Zone 13
Type of Financial Audit Partner	CA Firm
Type of Financial Audit	Internal Audit
Category of Work under Financial Audit	As per ATC
Type of Industries/Functions	As per ATC
Frequency of Progress Report	As per ATC
MIS Reporting for Financial Audit support	Yes
Frequency of MIS reporting	Monthly
State	NA

विवरण/ Specification	मूल्य/ Values
District	NA
एडऑन /Addon(s)	
Post Financial Audit Support	NA

क्रेता द्वारा निर्धारित न्यूनतम मूल्य/Minimum Floor Price defined by Buyer

क्रेता द्वारा निर्धारित न्यूनतम मूल्य/Minimum Floor Price defined by Buyer	No
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अतिरिक्त विशिष्टि दस्तावेज़ /Additional Specification Documents

परेषिती/रिपोर्टिंग अधिकारी /Consignees/Reporting Officer and Quantity

क्र.सं./S.N o.	परेषिती/रिपोर्टिंग अधिकारी /Consignee Reporting/Officer	पता/Address	संसाधनों की मात्रा / To be set as 1	अतिरिक्त आवश्यकता /Additional Requirement
1	Pandya Monika	382014, The Gujarat State Civil Supplies Corporation Ltd. Near New Sachivalaya. Sec-10- A. Gandhinagar	1	N/A

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

1. Generic

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

2. Generic

Option Clause: Excess Settlement. The excess settlement has been enabled for the service, allowing service providers to include additional charges up to a specified percentage of the item-level total value, including addons, in their invoices. Service providers must declare the applicability of additional charges during invoice creation and submit mandatory supporting documents to avail this option. The total invoice amount, including additional charges, shall not exceed the agreed-upon excess settlement percentage for the order.

3. Buyer Added Bid Specific ATC

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

अस्वीकरण/Disclaimer

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 shall ensure full compliance with all applicable labour laws, including the provisions, rules, schemes and guidelines under the four Labour Codes i.e. the Code on Wages, 2019; the Industrial Relations Code, 2020; the Occupational Safety, Health and Working Conditions Code, 2020; and the Code on Social Security, 2020 as and when notified and brought into force by the Government of India.

For all provisions of the Labour Codes that are pending operationalisation through rules, schemes or notifications, the corresponding provisions of the pre-existing labour enactments (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. and relevant State Rules) shall continue to remain applicable.

The Seller/ Service Providers shall, therefore, be responsible for ensuring compliance under:

- **All notified and enforceable provisions of the new Labour Codes as mentioned hereinabove; and**
- **All operative provisions of the erstwhile Labour Laws until their complete substitution.**

All obligations relating to wages, social security, safety, working conditions, industrial relations etc. and any other statutory requirements shall be strictly met by the Seller/ Service Provider. Any non-compliance shall constitute a breach of the contract and shall entitle the Buyer to take appropriate action in accordance with the contract and applicable law.

This Bid is governed by the [सामान्य नियम और शर्तें/General Terms and Conditions](#), 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 सामान्य नियम और शर्तें/General Terms and Conditions is contradicted by the conditions stipulated in Service Level Agreement, then it will over ride the conditions in the General Terms and Conditions.

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।/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.

---धन्यवाद/Thank You---

Gujarat State Civil Supplies Corporation Ltd.
(A WHOLLY OWNED GOVERNMENT OF GUJARAT UNDERTAKING)

TENDER DOCUMENTS

FOR

**Invitation of Tender for Appointment of Chartered
Accountant / Cost Accountant firms for Internal Audit
(Physical Verification) of various offices under GSCSCL.
(Scope of work)**

General Manager (Finance)
Gujarat State Civil Supplies Corporation Ltd.
Sector-10-A, 'CH' Road, Near - New Sachivalaya
Gandhinagar (Gujarat)

Year 2026-27

Gujarat State Civil Supplies Corporation Ltd.
(A wholly owned Government of Gujarat undertaking)

1.0 Preamble:

The Gujarat State Civil Supply Corporation L.T.D. (G.S.C.S.C.L) is a Wholly Owned Government company, established under the Indian Companies ACT -2013(1956) under section 617 vide Government resolution NO. CSC/1180/1469/A dated 25/09/1980 Passed by the Food, Civil Supplies and Consumer Affairs department of Government of Gujarat.

1.1 Objective:

The effective Public Distribution System ensure availability of essential-commodities in adequate quantity through Fair Price Shops to the weaker section of the society. GSCSC during its existence of more than three decades has emerged as an effective instrument for the purpose and has played a vital role in the Public Distribution network in the State. The primary objective of the Corporation is – procurement, storage and distribution of essential commodities for Public Distribution System(PDS) AND other Government Welfare schemes like Mid-Day Meal (PM POSHAN) and Integrated Child Development Services(ICDS) etc. Corporation also manages gas centre and petrol pumps at few locations. Corporation also carries out procurement OF Wheat, paddy, maize, bajara, etc from farmers at the minimum support price(MSP) Scheme of the Govt. of India. Corporation also provides its Services to the people, whenever there is any calamity like an earthquake, draught, flood, cyclone, outbreak of diseases, communal riots etc.in any part of the state.

2.0 Scope of Work:

Internal audit and physical verification (PV) of Godown work will cover all kinds of work as mentioned below, please refer carefully.

scope of work

Sr. No.	Particulars
01	List of existing internal audit zone
02	Scope of work a. Quarterly Internal Audit of all district covered under respective zone b. Monthly Physical Verification of stock of all go downs of all districts of respective zone.
03	Format of Internal Audit Report, Internal Audit Checklist, Annexures of Internal Audit Report,
04	Physical verification reports as per annexure as well in google form.

Note: - List of offices, scope of work, format of internal audit & physical verification of Godown work and its checklist mentioned herein under its existing one and indicative only and may undergo change considering the requirements, circumstances and necessities of the assignment.

2.1 Internal audit and Physical verification Audit (PV) :

1. Tender fees.

1) Rs. 1500+18% GST=1770/- for each of the zone applying for.

2. EMD

Zone	Sr. No.	Head Office/District Name	No. of Godowns	Capacity In MT	EMD (Rs)
Zone - 1	1	Head Office – Gandhinagar (including FRL)			27,000/-
	2	Ahmedabad City	Vibhag 1 to 4	27200	
	3	Ahmedabad District	8	29050	
Total				56250	
Zone -2	4	Gandhinagar	4	15500	23,000/-
	5	Sabar kantha	8	17300	
	6	Arvalli	6	14350	
Total			18	47150	
Zone -3	7	Mehsana	10	20300	49,000/-
	8	Banaskantha	14	26900	
	9	Vav			
	10	Patan	9	21500	
Total			33	68700	
Zone -4	11	Bhavnagar	10	18700	31,000/-
	12	Botad	3	8350	
	13	Surendranagar	11	18100	
Total			24	45150	
Zone - 5	14	Rajkot	12	26050	41,000/-
	15	Amreli	11	20700	
	16	Morbi	5	8500	
Total			28	55250	
Zone - 6	17	Jamnagar	7	11400	13,000/-
	18	Dev Boomi Dwarka	4	7750	
Total			11	19150	
Zone - 7	19	Junagadh	9	20850	21,000/-
	20	Gir Somnath	6	12300	
	21	Porbander	3	9500	
Total			18	42650	
Zone - 8	22	Kutch	11	22900	12,000/-
Total			11	22900	
Zone - 9	23	Kheda	8	18550	17,000/-
	24	Anand	8	14400	
Total			16	32950	

Zone	Sr. No.	Head Office/District Name	No. of Godowns	Capacity In MT	EMD (Rs)
Zone - 10	25	Mahisagar	6	12150	19,000/-
	26	Dahod	8	16500	
	27	Panchmahal	9	16650	
Total			23	45300	
Zone - 11	28	Vadodara	8	26350	9,000/-
	29	Chhotaudepur	6	10600	
	30	Narmada	6	10850	
Total			20	47800	
Zone - 12	31	Surat	12	23950	17,000/-
	32	Tapi	6	14000	
	33	Bharuch	8	12500	
Total			26	50450	
Zone - 13	34	Navsari	8	16600	11,000/-
	35	Valsad	5	14000	
	36	Dang-Ahwa	3	3300	
Total			16	33900	
Grand Total			252 + 4 vibhag of Ahmedabad city	5,67,600	2,90,000/-

****Please refer our website : <https://gscscl.gujarat.gov.in> for further godown information.**

2.2 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 transport bill, door step delivery bills, labour bills, payment of procurement, payment to farmers, supply of commodities, MSP payments and works bills will include the reference to the provisions in the tender contracts, provisions of statutory deductions and dues, taxes, and arithmetical accuracy, provisions of P. W. D. manual, C. P. W. account code, G. F. R. and any other statues, laws, Acts, G. R., orders, instructions of Government or GSCSCL 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. The Internal Auditor shall have to scrutinize the Monthly Accounts and the provisions for liability with reference to the Performa maintained and submitted by the District for finalization of accounts and if any remarks or defects noticed, should be incorporated in the prescribed format of Audit Report.
7. 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.
8. Internal Auditor shall have to scrutinize and verify the form -8 and Form 5D which is related to Stock at godowns and inventory transactions and value thereof.
9. Internal auditor will verify that Purchase procedure as prescribed by the rules are followed or not and the commodities/Articles/Stores purchased are entered in relevant registers or not. Further, entries of receipt, issue and balance thereof will also have to be verified.
10. The accounting i.e. Carry Forward of previous quantity balance and 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.
Losses / Provisions to losses in respect of Vehicles / Machinery / Stock /Stores/Furniture & Fixtures etc being un serviceable / disposable due to heavy incurring of expenditure, due to heavy repairs would be seen and commenced thereon by Chartered Accountants.
11. The internal audit firm would also verify especially the cases of payment of Transporter, Door Step Delivery and Labour contractor on account of :
 - (i) Fuel and labour price variation calculation as per tender of LTC branch for Transport, DSD or labour contractor.
 - (ii) calculation of slab wise KM wise rate approved as per relevant tender clause.
 - (iii) payment of excessive quantity, extra item with or without approval of competent authority.
 - (iv) Payment in conformity with the rates approved.
 - (v) Postponing the statutory and/or legitimate recoveries from the bills of the contractors.
12. Internal Auditor will verify whether the fund received from Head office is promptly utilized for the purpose for which it has been demanded.
13. The Chartered Accountants will undertake verification of the title deeds relating to land /property building or in whatsoever from to ensure and certify that the same are transferred in favour of GSCSCL.
14. Internal auditor will verify that security deposit/any other deposit and advance register are maintained properly and same has been accounted for.
15. 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?

16. Internal auditor shall have to scrutinized and verified fixed assets register in proper manner.
17. 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.
18. 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.
19. 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.
20. 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.
21. 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) Vouchers
 - 3) Cheque Book.
 - 4) Bank Slip Book.
 - 5) Receipt Book (DR. Book)
 - 6) Advance Register.
 - 7) Security Deposit Register.
 - 8) Rent collection Register, if any.
 - 9) Measurement sheet.
 - 10) Tender file.
 - 11) A.G. Inspection Report.
 - 12) C.A. Audit Report.
 - 13) Log Book/History sheet.
 - 14) Physical verification of stores file
 - 15) Service Books
 - 16) Stamp Register.
 - 17) Stationery Register.
 - 18) Inventory of Vehicles.
 - 19) Inventory Register of commodities.
 - 20) Muster Roll Register.
 - 21) Contingent Register.
 - 22) Petty Cash book & U.D.R.
 - 23) Library Register.
 - 24) Security deposit Register.
 - 25) Fixed assets register
 - 26) Bank Guarantee and F.D.R. Register
 - 27) Establishment Records.
 - 28) All Payments including RTGS/NEFT/Payment to Farmers through PFMS under MSP
 - 29) Record regarding Bank reconciliation with bank.
 - 30) Monthly Accounts
22. Accounts of GSCSL Head office and its subordinate office are being maintained and accounted for in cloud based software under double entry accounting system on accrual

basis, so internal auditor is required to special focus on correctness, rectification of accounting and furnish audit report on following line:

- 1) Status of maintenance of books of accounts.
- 2) Specific remarks, para or queries pertaining to books of accounts.
- 3) Overall comments upon the books of accounts.
- 4) Any other matter deemed relevant by the Internal Auditors.

In addition to the above, the Internal Auditors should assertion the following lines in each audit report of concerned accounting centres.

“We have verified the computerized books of accounts maintained by the accounting centre for the period ended on [REDACTED]”.

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

23. Internal Auditor will verify and certify the details of completed, uncompleted works, capital work in progress, Fixed Assets Capitalized during year in respect of official District assigned. Further Internal Auditor will verify points related to **CARO,2020** or any other order changed from time to time.

24. **For Godown/ Office constructions related bills:**

Following points should be considered while checking bills of Payment related to constructions of Godowns/ Office building:

- 1) Whether the bill form used is appropriate?
- 2) Whether name of Agency, name of work, Head of account agreement No., Contractor Ledger No., A.A.& T.A. etc. shown in the bill.
- 3) Whether reference to bill paid previously is given.
- 4) Whether stipulated date of completion is given on first page of bill form and whether work is progressing according to construction programme /”Mile stones” in contract.
- 5) Whether any extension granted is noted in first page of bill form.
- 6) Whether S.D. is recovered as per Contract.
- 7) Whether all quantities as per M.B. are reproduced in the bill.
- 8) Whether measurements are recorded by authorized persons. as and when work is done.
- 9) Whether the rates and Units shown in bills are verified from original or true copies of tenders.
- 10) Whether the Measurement in M.B. are arithmetically checked.
- 11) Whether rates are correctly incorporated in bills and approved by competent authority.
- 12) Whether all proposed recoveries are correctly incorporated in bills.
- 13) Whether the consumption statement is correctly prepared and checked.

- 14) Whether advance payment (Mobilization, Machinery secured and work done by not measured) proposed is as per rates/Contract provisions.
- 15) Whether advance paid is recovered with interest as prescribed?
- 16) Whether Income-tax deductions/hire charges for machinery Schedule –A material etc. is made from the RA Bills.
- 17) Whether full acknowledgement of the contractor is obtained on bill.
- 18) Whether there is an excess/ saving in quantities put to tender and that being executed and paid. Whether the excess/saving in quantities have been approved by appropriate authority and check the rate analysis of the extra item.
- (19) Measurement sheet/ Books is maintained properly and verified by concerned Engineer:-

Note:-

Above list of points is not exhaustive list. Internal auditor may design the audit considering the circumstances of each case and conduct the audit in such way so as to achieve the objectives of the audit in best possible manner. Moreover Internal Auditor is required to give special remarks for the matter found adverse in to any of the above points in his internal audit report.

More over internal auditor is required to submit its quarterly internal audit report in English language to Chairman, GSCSCL, at Secotr 10 A, Ch-Road, Near new Sachivalaya, Gandhinagar and copy of the same is to be served to Internal Audit Branch of Head office.

B. Monthly Physical Verification of Stock at Godowns:

Auditor is required to verify physical stock (including MSP stock) at various godown buildings on monthly basis (between the date 11 to 20 of each month) considering the following points:

1. Auditor is required to verification of stock (including MSP stock) at all the godown buildings of all district of the respective zone, including hired and owned godowns by GSCSCL in addition to gas agencies, petrol pumps and mobile vans if any.
2. Auditor shall have to verify 100% physical verification of stock for the period as per PO.
3. Auditor is required to submit physical verification audit report in prescribed google form as well in hard copy to Internal Audit branch of GSCSCL within 7 seven working days from the date of completion of verification of each godown. Otherwise, 3% penalty should be deducted from the bill. Moreover, report is required to be digitally signed by the CA.
Failure to submit the report within the stipulated 7-day period will result in a 3% penalty deducted from the bill. Notwithstanding this or any other penalty clause, the cumulative total of all penalties deducted shall not exceed ten percent (10%) of the total contract value.

If auditors fails to submit PV report within stipulated time for continuous period of three months then an action will be initiate to debar the firm from the GSCSCL work and Security Deposit will be forfeited and the assignment will be given to other firm.

4. During the physical verification, out of the total quantity of entire stock available, the quantity for weighment shall be taken from different stacks at different places in godown and weighed it stack wise. At least 20 bags should be weighed per stack individually. The stamp of verification should be affixed on the bag and the Videography of weighment should be taken at that time of Physical Verification of stock. If there is an abnormal increase or decrease in the weight, then auditor should carry out the 3% weighment of total quantity /stock available at Godowns. Weighment sheets should be attached with signature of Chartered Accountant and Godown Manager.
5. If there is abnormal increase/decrease in godown stock , than it should be immediately reported to The Managing **Director, concerned General Manager, Financial Controller and General Manager** (Vigilance).
6. Monthly physical verification of godowns is not carried out during the month then 10% of fee will be deducted from the assessed bill of that month. If such type of incidence occur for three times or more than disciplinary action like debar, forfeit of security deposit will be taken.
7. A hard copy of all the inspection proceedings and necessary record copy with the signature of the godown manager should be kept with the firm and should be produced if necessary. The clear remarks and instructions regarding the inspection should be given. Soft copy of the same should be sent with the report.
8. On the day of physical verification of stock , all the TP/ goods received from the date of previous physical verification to the date of physical verification of the current month with the receipt of goods and the delivery challans of all the commodities dispatched for the same period and comparing the same with actual stock, should be verified with physical stock. Further verification of the book stock has to be done with the available stock and it has to be included in the prescribed sheet. If any excess/shortage identified or come during physical verification that it should be reported separately and also mentioned the variation in stock register at take the signature of Godown Manager and Auditor.

In short auditor is required to verify the physical stock at the end of particular date with the stock shown in IPDS software and with the manual register maintained by the godown manager. All register maintained at godown is required to be up dated at the date of physical verification.

9. If any irregularity is found in the physical verification done by the Chartered Accountant and the physical verification is found to be incorrect, then the responsibility of that Chartered

Accountant will be fixed and for which legal and penal action will be taken by the Corporation. Also, necessary steps including recovery as per law/rules will be taken.

10. In case of expired quantity found during inspection, giving a clear note as expired. Further all the details of supplier , month wise receipt of this stock has to be shown in the report.
11. Photos and videography of assets and records of that godown may be included if deemed necessary as per the physical verification process.
12. All the details in the Google Form for verification must be filled clearly. If the details given in the form are unnecessary with respect of physical verification or if any other details (for verification) are to be added with respect to the current operations, please give FEEDBACK and your clear opinion regarding the verification of the form and site visit of your staff. Also form A and B has to be filled for obtaining stock.
13. **Auditor** has to verify that :
 - (i) CCTV cameras are working properly
 - (ii) Firefighting equipment's are up to date and not found expired.
 - (iii) Weighbridges at godowns are working properly and date of last calibration should be mentioned.
 - (iv) FSSAI licence of Godowns and validity thereof,
 - (v) Weighing scales and proper certification thereof also to be checked.

One CA shall be present at the time of physical verification by the appointed CA firm and the names and photographs of the expected three CA team members or representatives who will go for the physical verification shall be provided, on the basis of which identity card will be issued for the physical verification. Identity card issued by GSCSCL must be retained and returned on completion of contract.

PERCENTAGE OF CHECKING TO BE EXERCISED IN INTERNAL AUDIT

Particulars	Month	Percentage
1. Cash Book and Vouching	12	100
2. Misc. Work adv. Register	March & any one month	100
3. A. Contractor's Ledger completed work of A/cs. B. Other Accounts		100 100
4. Tender Register		100
5. Receipts Registers		100
6. Assets Register (Dead stock) Items		100
8. Library Register Stationery Register		100
9. Stamp Register		100
10. Running Accounts bills of contractors		100
11. Final Bills of Contractors		100
12. Measurement book		100
13. Transfer Entry order		100
14. Pay Rolls		100
15. Contingent Bills		100
16. Supplier Bills, Transporter Bills, Door Step Delivery Bills and labour bills.		100
.		
17. Cheques drawn and amount remitted by offices including Bank reconciliation one month in a quarter.		100
18. Security Deposit Collection		100
19. Refund of Security Deposits		100
21. Investments		100
22. Interest Received on Investments		100

Note:- Where there is dispute regarding extent of checking of any matter, percentage mentioned in internal audit checklist will prevail over the corresponding matter mentioned above. For any other matter which is not expressly provided in the checklist, provisions mentioned above will prevail. Further, for any doubt/clarification in this regard, matter should be referred to GM(Fin.), GSCSCL, Head office.

2.3 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, anx-1 to 13, trial balance) within 15 days of completion of each quarter to Chairman of GSCSCL, Sector 10-A, Ch-Road, Near New Sachivalaya, Gandhinagar and copy of the same is to be sent to the Internal Audit branch of GSCSCL.

Physical verification of stock report should be submitted within 7 working days from the date of completion of stock audit along with google form, of each godown.

3.0 General Details of Work

E-tender through GeM Portal for providing Chartered Accountant / Cost Accountant firms for Internal Audit of GSCSCL and its District offices publicly invited by the Managing Director, GSCSCL, Sector 10-A, Ch-Road, Near New Sachivalaya, Gandhinagar from the eligible registered CA firm for providing Chartered Accountant / Cost Accountant from Government or its undertaking / Local Bodies at GSCSCL Limited, Gandhinagar and its field offices.

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 GSCSCL.	From www.gem.gov.in
4.	Online Verification of Tender Fee, 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:

- (A) 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.	Minimum eligibility criteria	Proof to be enclosed (as per Serial Number 1 to 7)
1.	The firm should have average minimum annual Turnover more than Rs. 50 lacs (Fifty lacs) or more in last 3 years ended on 31st March 2025.	Last 3(three) completed financial years duly audited and certified by another Chartered Accountant or Chartered Accountant's Turn Over Certificate for the year 2022-23, 2023-24 & 2024-25.

2.	The firm should have been registered for a period of at least 15 Years.	Certificate of constitution as on 01.01.2025 or subsequent date issued by the Institute of Chartered Accountants of India or Cost Accountants of India till the last date of submission of tender shall be submitted.
3.	(i) There must be at least 5 CAs/CostA/C in the firm. Out of which minimum 3 CAs/Cost A/C must be the partners of the firm. (ii) If the CA / Cost Accountant is an employee of the CA firm/Cost Accountant Firm, then he must be associated with the firm as an employee for at least one year.	(i) Copy of partnership deed duly notarized. (ii) As a proof appointment letter, Joining letter with one year old and latest salary slip shall be provided. OR (i) Certificate of constitution showing necessary details issued by ICAI.
4.	The firm must have undertaken audit assignment of at least 1 Listed Company in last 3 financial years completed on 31.03.2025.(i.e. 2022-23, 2023-24 & 2024-25) Or The Firm should have handled at least one any type of audit (e.g Internal Audit, pre audit, statutory audit or concurrent audit) during last 3 years of the Public enterprises, Authorities, organization which is mentioned in Annexure I,II,III (category I or II) of the Resolution Finance Department of GOG Dated 16-09-2019 & dated 08/06/2020.	Copy of Appointment letter/copy of audit report with audited year.
5.	The Firm should have handled at least 3(Three) pre-audit/Internal audit assignments of GOG or GOI undertaking in last 3 financial years completed on 31.03.2025(i.e. 2022-23, 2023-24 & 2024-25) [Only those GOG or GOI or its undertaking, local bodies having turnover of Rs.50 crores and more will be considered.]	Appointment letters, nature of work (i.e. Pre audit/ Internal audit). Further in support of turnover, relevant page of audited annual account of auditee organization is to be attached in respect of completed financial year.
6.	Firm's registered office should be located in Gujarat and if registered office is not located in Gujarat then at least two full time branches should be functional in state of Gujarat for a minimum period of 3 years.	Two branch office in Gujarat for a minimum period of 3 years(As a proof scan copy of firm card or ICAI/ICWAI institute certificate of last 3 years)
7	The firm should have at least 25 persons staff pertaining to audit and assurance work	The list of staff along with qualification certificate (B.Com, M.com, MBA(Finance),Chartered Accountant, Cost Accountant), Appointment letters, Joining letters, latest salary slip to be provided.

(B) CONDITIONS-(MARKING CRITERIA):

The only firm which fulfil the above minimum eligibility criteria at Sr.No.1 to 7 above should apply and **send bids with the relevant documents mentioned in the Sr.No. 1 to 7**. Scrutiny of the firms will be carried out exactly mentioned above and on the basis of points as per details given below for various qualification criteria:-

Sr. No.	Minimum Eligibility criteria	Details	Marks	Maximum Marks
1	The Firm should have an average turnover more than Rs. 50 lacs in last 3 years ended on 31st March 2025. Note: Copy of last 3(three) completed financial years duly audited and certified by another Chartered Accountant or Chartered Accountant's Turn Over Certificate for the year 2022-23, 2023-24 & 2024-25 in original, otherwise no score will be given.	Average professional receipts for last 3 years Rs.>50 lacs to 100 Lacs. Rs.101 lacs to 150 lacs Rs.151 lacs & above	 15 20 25	25
2	The Chartered Accountant/Cost Accountant firm should have minimum registration of 15 years of continuous practice.	Nos. of years' experience 15-20 years 20-25 Years Above 25 years	 05 10 15	15
3	(i) The firm should have at least 5 Chartered Accountants/ Cost Accountants in the firm out of which 3 Chartered Accountants/ cost Accountants must be partners of the firm as on 01.07.2025 Note: The copy of partnership deed of Registered firm should be duly Notarized otherwise no score will be given. (ii) If the CA / Cost Accountant is an employee of the CA firm/Cost Accountant Firm, then he must be associated with the firm as an employee for at least one year. Note: As a proof (i)appointment letter, Joining letter with one year old and latest salary slip shall be provided. OR (ii)Certificate of constitution showing necessary details issued by ICAI.	Nos. of C.A. 5 - 10 CA/Cost Accountants With 3 partner. 11 to 15 CA/Cost Accountants with 3 partners 15 and above CA/ Cost Accountants with 3 partners and above	 10 15 20	20
4	The firm should have at least 25 persons staff pertaining to Audit and Assurance work. (Articled	Nos. of Staff 25 to 30 31 to 40	 10 15	

Sr. No.	Minimum Eligibility criteria	Details	Marks	Maximum Marks
	clerks will not be considered as staff) Along with the staff details, the following documents are mandatory to be submitted, otherwise no score will be given. 1. qualification certificate (B.Com, M.Com, MBA(Fin.)or Chartered Accountant, Cost Accountant) 2. Appointment letters Joining letters 3. latest salary slip	40 and above	20	20
5	(i)The firm must have undertaken audit assignment of at least 1 Listed Company in last 3 financial years completed on 31.03.2025.(i.e. 2022-23, 2023-24 & 2024-25) Or The Firm should have handled at least one any type of audit (e.g Internal Audit, pre audit, statutory audit or concurrent audit) during last 3 years of the Public enterprises, Authorities, organization which is mentioned in Annexure I,II,III (category I or II) of the Resolution Finance Department of GOG Dated 16-09-2019 & dated 08/06/2020. (ii) The Firm should have handled at least 3(Three) pre-audit/Internal audit assignments of GOG or GOI undertaking in last 3 financial years completed on 31.03.2025 .(i.e. 2022-23, 2023-24 & 2024-25) [Only those GOG or GOI or its undertaking, local bodies having turnover of Rs.50crores and more will be considered.] Proof as stated above in Eligibility criteria 4 & 6 should be attached.	No. of assignments Up to 5 Assignments 6 to10 Assignments 11 & above Assignments	10 15 20	20

NOTE: It is mandatory to achieve 60% score in each criteria listed at 1 to 5 above for his technical qualification otherwise he will be not technically qualified and his price bid will not be opened.

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 and scoring minimum 60 marks out of 100 as per the point system given above will be opened. Tender of the bidder/firm scoring less than 60 marks will be consider as non-responsive and will be rejected.**
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, GSCSCL 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 or cost 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 GSCSCL for **three (3) years** from the date of receipt of Tender.
6. If any firm debarred in last five years then it would not be eligible to participates in 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 and bidders who wish to submit their offer shall pay tender fee through RTGS/NEFT/IMPS and its must upload the receipt of UTR NO online on GeM Portal. All documents along with tender fee, online payment receipt , EMD online payment receipt should be chronologically numbered along with index should be uploaded on GeM portal.

6.1 Tender Documents are only available in Electronic Form. Bidders shall down load the tender documents after depositing online Tender fee & Earnest Money Deposit through RTGS/NEFT/IMPS The intending bidders have to submit the following documents. The bidder should submit all the documents electronically only.

- a. Tender Fee Payment receipt UTR number.
 - b. EMD Payment receipt UTR Number
 - c. Registration Certificate
 - Chartered Accountant – Registration from ICAI
 - Cost Accountant- Registration from ICWAI
- (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.**
- d. GST Registration number from GST registering authority.
 - e. Income Tax return of last 3 (three) years as well as copy of PAN card.
 - f. **Form-B, Annexure –I, II, III, IV, V, & VI and Form-I & II.**
 - g. The income from audit and attestation assignment of Last (3) three completed financial years duly audited and certified by the another Chartered Accountant or Chartered Accountant's Turn over Certificate with UDIN.

Note: - Registered Bidder shall have to submit self attested/certified the following certificates/ documents.

Details of Annual Turnover as per 6.1 (g) 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:

General Manager (Finance),
The Gujarat State Civil Supply Corporation Limited
SECTER -10-A,"CH" Road,Near-New Sachivalaya.
Gandhinagar-382010
Email: gm-fin-gscscl@gujarat.gov.in
Phone 079-23221037 (211) Extn

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 GSCSCL 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(5) above** on website <https://gem.gov.in> . In Preliminary Stage Tender Fee, EMD, Registration Certificate, GST no. will be evaluated by the GSCSCL 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 GSCSCL 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 GSCSCL 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 (clause-2.0) 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 along with the audit report to the District Manager Gr-I/Deputy district Manager Gr-II within **3** days of completion of Audit.
- 12.05 Concerned District Manager Gr-I/Deputy district Manager Gr-II will return the draft audit report with comments/clarifications within **5** days of receipt of such draft report. On receipt of such report, District Offices /other office will send the copy of the compliance to the internal Audit firm and same will be verified by the internal auditor. Further, comment, if any, on the compliance of the audit report will be duly reported to Head office by the internal auditor and also communicated to the concerned office, along with comments/clarification, if any, internal auditor will finalize the report considering the comments/clarification and submit the final report in prescribed format along with check list, Annexure etc. to the authorities mentioned in point number 14.07 within prescribed time limit the mentioned in 13.05
- 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 District /other office wise quarterly 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 **Managing Director/ Financial Controller/ GM (Finance)/ GM(Vigilance)**.
- 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 GSCSCL 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. Those firms of internal auditors who are presently in continuous appointment of internal audit of District/other offices of GSCSCL 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 GM (Finance).
- 12.14 On awarding the assignment of particular Zone of internal Audit firm shall provide Performance Security in form of Bank guarantee of **10% of Audit Fee** per assignment 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. If more than one zone is assigned as separate assignment to the one firm will have to provide separate bank guarantee for each zone. The said Performance guarantee shall be revoked after 6 months on satisfactory completion of given assignment.
- 12.15 If the management deems appropriate, internal audit assignment for further period of one year may be extended at the discretion of the GSCSCL on evaluation of satisfactory performance of the firm for further 1 (one) year at the same price and tender conditions.
- 12.16 In the event that firm qualifies for more than one zone, each zone will be considered as separate and conditions mentioned in all the Annexure shall apply for each such separate assignment. Firm qualifying for more than one zone will have additional skilled manpower to carry one another assignment simultaneously. Before giving the appointment order, management will review the capacity of such firm for carrying out the Internal audit assignment of more than one zone. However more than one zone shall be allotted to one firm.

13.0 TERMS & CONDITIONS OF AUDIT :

- 13.01 GSCSCL has adopted decentralized system of payment and accounting. District Offices/other offices of GSCSCL works as paying authority, make demand for the fund, receive fund from H.O., passes the bills / adjustment entries / receipts etc. Therefore, auditor is required to carry out audit on the basis of records in the office of disbursing & drawing officers and therefore, he has to visit Districts/other offices and asked in writing to provide the all recorded for audit. If no record will provide after the writing given to the office then matter should be discuss with Concern District Manager Gr-I/Deputy district Manager Gr-II of concerned district, however making all efforts record should not produce for audit same should be noted in the audit report The consolidated audit report is required to be sent to the district office, concerned District Manager Gr-I/Deputy district Manager Gr-II & H.O. Also soft copy of audit report is to be sent to concerned disbursing officer and Head Office.
- 13.02 Auditor has to check the compliance given by the District/other office and to comment on the compliance received immediately.

- 13.03 Auditor has to certify expenditure incurred for the projects taken under loan/ grants from institutions as and when, it is demanded by District Manager Gr-I/Deputy district Manager Gr-II /Head office.
- 13.04 One Chartered Accountant must be a member of audit team for conducting audit.
- 13.05 The Auditor shall strictly adhere to the following schedule for conducting the audit and submitting the report

Sr.No	Quarter	Submission date
1	Quarter-1 (April to June)	Up to 31 July
2	Quarter-2 (July to September)	Up to 31 October
3	Quarter-3(October to December)	Up to 31 January
4	Quarter-4 (January to March)	Up to 30 April

GSCSCL shall, at its sole discretion, be entitled to impose a non-discretionary penalty, calculable against the total Contract Value, for each instance of delay in the submission of the Audit Report:

Instance of Delay	Penalty Amount (Liquidated Damages)
First Instance	2% of the Contract Value.
Second Instance	3% of the Contract Value.
Third Instance	5% of the Contract Value.

Auditor fail to submit the Audit Report, constituting the **Fourth Instance** of delay/default, GSCSCL shall be entitled to initiate the following actions, without prejudice to any other remedies available at law:

1. **Debarment:** Initiate the process of **Debarment** of the Auditor from any future engagement with GSCSCL.
 2. **Security Forfeiture:** Effect the **Forfeiture** of the entire Security Deposit submitted by the Auditor.
 3. **Contract Cancellation:** Proceed with the immediate **Cancellation** and **Termination** of this Agreement.
- 13.06 In the event of cancellation or termination of this Agreement by GSCSCL due to the Auditor's default:
1. The GSCSCL shall **forfeit all claims** to any outstanding Audit Fee corresponding to the Audit work which the Auditor failed to conduct or complete.
 2. The remaining and/or incomplete Audit work required under this Contract shall be carried out by a substitute party appointed by GSCSCL **entirely at the risk and cost of the defaulting Auditor.**
 3. The Auditor shall be solely liable for and shall **reimburse GSCSCL** for any price differential resulting in a higher cost incurred by GSCSCL to complete the remaining scope of work.

13.07 In the event that an auditor is unable to submit the audit report in prescribed time limit which mentioned in para 13.05 due to **extraordinary circumstances** or conditions constituting **force majeure** or otherwise demonstrably **beyond the reasonable control** of the auditor, a written request for an extension of the said time limit **shall** be submitted. Such extension is **contingent upon and subject to the express approval** of the **Financial controller**. The decision to grant an extension shall be made at the sole and absolute **discretion** of the Financial Controller

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. The Internal Audit of each District / Office shall be carried out in four spells at the end of each quarter in a year as per programme set out and intimated by the GSCSCL.
Physical verification audit shall be carried out for each month during any date of that month and it should be surprise only.
- 14.02 Firm will deploy requisite no. of audit staff for conducting the audit of particular District/office. 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.
- 14.03 Physical verification of godown audit should be carried out surprisingly, between 11 to 20 of each month. No deviation from Audit Programme shall be allowed without prior written permission of GM (Finance).
- 14.04 GSCSCL 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.
- 14.05 Vigilance Branch or Audit branch of head office will supervise the audit by surprise visit and audit party shall explain the audit procedures and findings if asked for during the course of such visit or even before and after such visit. If any audit representatives of internal audit firm found absent during such supervision, firm shall carry the risk of being dropped from assignment for the entire appointment period.
- 14.06 Some selective Districts/other offices at the discretion of the audit branch shall also be audited alternatively by GSCSCL's own Audit staffs/other Firms. Internal Auditors shall be held responsible for any unreported major irregularities noticed afterwards.
- 14.07 Audit Report in prescribed Format (Form-A) along with audit checklist, annexures of the report is to be prepared in four copies and copy of the same is to be handed over to each of the following:-
- (a) Chairman GSCSCL, SECTER-10-A,"CH" ROAD Near-New Sachivalaya, Gandhinagar New Sachivalaya Gandhinagar
 - (b) General Manager (Finance) GSCSCL,
 - (c) the Auditee District Office
 - (c) the next higher authority of Auditee Office/District i.e. District Manager Gr-I/Deputy district Manager Gr-II /Head office, and
 - (d) to be retained by auditor.

14.08

- (i) The Internal Auditors shall have to obtain dated the letter duly signed by office in charge or head of office in token of perusal of all the points of internal audit report as mentioned at point no.14.07 (iii) below. Copy of such letter must be attached as part of internal audit report. The non-compliance of this requirement will be treated as “Incomplete report.” and same will result in withholding of fees. Difficulty if any, in obtaining such signed letter from the concerned office may immediately be reported to GM (Internal Audit).
- (ii) Internal auditors will prepare draft report and submit the same to the Deputy District Manager Gr-II/office-in-charge of District within 3 days of completion of Audit. Deputy District Manager Gr-II/office-in-charge of District will return the draft audit report with comments/clarifications within 5 days of receipt of such draft report.

On receipt of such report along with comments/clarification, if any, internal auditor will finalize the report considering the comments/clarification and submit the report in prescribed format to the authorities mentioned in 14.07 as per time limit shown in 13.05.

- (iii) 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.
- (iv) 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 Managing Director/ GM (Finance) mentioning the major irregularities/remarks in the Internal audit Report.

14.09 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 firm or its representative will not settle any outstanding para/objection themselves. If satisfactory replies are there, Audit Party will forward the replies along with their remarks for further necessary actions at the Internal Audit Wing level.
- (ii) The claims of fees of the Internal Auditors will be scrutinized by the internal audit wing and paid after approval of the competent authority.
- (iii) Internal Audit firms cannot sub-assign /sublet the assigned work to any other firm of Chartered Accountant firm/agency.

14.10 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.

14.11. 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.

14.12 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.

14.13 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.

14.14. The Internal Audit firm will be required to give notice of one month to the GSCSCL in case it intends to discontinue the assignment at any point of time during the period of contract.

15.0 Instruction to Bidders:

- A. The **Tender Fee** will not be refunded under any circumstances.
- B. Earnest Money Deposit (**EMD**) in the form specified in Tender Document only shall be accepted.
- C. Bid shall be valid for **180 days** from the last date of receipt of Tenders.
- D. The Tenders without Earnest Money Deposit (**EMD**) and Tenders 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.
- E. 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) and scoring minimum 60 points out of 100 points will be technically qualified, their Price bid will be opened. The price bid of the firm getting less than 60 points will not be opened.
- F. The bidder has to fill up in the price bid **Form-c (Schedule-B) for each zone separately. (This has to be invariably filled in suitable form only in electronic form, Physical submission is not allowed). If it is submitted physically then his bid will be rejected.**
- G. 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.
- H. The work shall be allotted to the L1 bidder who has quoted the lowest amount (professional fees) in each zone separately. L-1 Bidder will be decided by considering annual Internal Audit fees plus one month fee of each category of godowns for physical verification of stock audit.
- I. Bidder can apply for all zone but if he is L-1 bidder in more than 2 (two) zone then he will be eligible to get work for 2(Two) zones only.
- J. If a bidder gets qualified as L1 bidder in more than two zone, he will be called up for choice selection of zone whichever he wants to work in, but maximum number of zone to be awarded to him will be 2(Two) only. **GSCSCL discretion to give for more than two zone.**
- K. All the bidders who has been awarded the respective zone as per their concurrence has to provide Internal audit firms in the respective Zone (Offices). If they refuse to provide skilled Chartered Accountant /Cost accountant. than his Security Deposit will be forfeited.
- L. Conditional Tender shall not be accepted.
- M. 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.
- N. GSCSCL reserves right to accept the lowest responsive offer and/or reject any or all tenders without assigning any reason.
- O. The internet web site address for E-Tender is <https://gem.gov.in>
- P. 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 GSCSCL.
- Q. The interested Bidders shall satisfy Qualification Criteria as stipulated in tender document para.

General Manager (Finance)
GSCSCL, Gandhinagar

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.
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 / Cost Accountant firms for Internal Audit and Physical Verification of Stock of Godowns of GSCSCL And its District offices divided in thirteen (13) zones.
2	Name of Employer	
3	Name of concerned Chief Financial Officer	Financial Controller, The Gujarat State Civil Supplies Corporation Limited Gandhinagar
4	Name of concerned General Manager	General Manager (Finance), The Gujarat State Civil Supplies Corporation Limited Gandhinagar
5	Name of Officer-In- Charge	Manager (Internal Audit)

		The Gujarat State Civil Supplies Corporation Limited Gandhinagar
6	Address of Officer - In – Charge	Sector 10-A, Ch-Road, Near new Sachivalaya, Gandhinagar-382 010
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	Zone 1 to Zone 13 Total Rs. 94,00,000/- approx..
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 GSCSCL 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 of each zone.
12	(a) Name of Work	Appointment of Chartered Accountant / Cost Accountant firms for Internal Audit of GSCSCL and physical verification of stock of godowns and internal audit of its District office s/Other offices
	(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 Form B, Annexure-I,II to VI, Form-I & II	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.	180 days from the last date of receipt of tender.

19	Opening of Tender Online (a) Technical Bid (if applicable) (b) Price Bid (Only of prequalified Bidders)	As per Para No. 4.0(6) and Corrigendum if any. As per Para No. 4.0(7) 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 in the name of Banks as per mention in Para No.6A of information and instruction.

GM(Finance)
GSCSCL, Gandhinagar

Signature of Contractor

18.0 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 Earnest Money Deposit shall be submitted online through RTGS/NEFT/IMPS mode for each of the applied zone for , in notified bank account of GSCSCL.
- 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, GSCSCL may negotiate with the lowest evaluated responsive bidder.
- 18.9 The GSCSCL 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 / Ahmedabad of Gujarat state.
- 18.12 The agency whose contracts were terminated on account of poor performance in GSCSCL 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 GSCSCL's works will not be eligible for bidding this Tender. Further the CA firms against whom any enquiry reported by GSCSCL 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 plus one month fee for each category of godown for physical verification of audit of godown in format for financial Proposal Form-C (Schedule-B) inclusive of all cost, expenses etc. for each zone applied for. 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. The Financial bid should be submitted only Online as per format mentioned in Form-C (Schedule-B).
- 18.17 It should mention only the amount chargeable (including all the charges/ out of pocket exp.) for the whole term of one years for each zone separately. Fees quoted shall be **Inclusive of GST**. The quoted fees shall be valid for 180 days from the date of receiving the bid offers. The same validity shall have to be extended further for 180 days by the bidder if required on written intimation of GSCSCL.
- 18.18 Award of contract will be made to a qualified bidder whose responsive Tender is lowest in an individual zone.
- 18.19 GSCSCL reserves the right to allot more than 2 (two) zone to a qualified bidder after reviewing the capacity of such firm for carrying out the Internal audit assignments of more than two zone.
- 18.21 CA firm currently having the assignment of pre-audit with the GSCSCL will not be eligible to apply for the zone in which any of the district for which he is working as pre auditor.
- 18.22 The whole process of tendering can be cancelled / modified / altered /redefined without giving any prior notice or information by the management of the Company.
- 18.23 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.
- 18.24 If any qualified bidder denies to work after allotment of work, then he will be debarred for 3 (Three) years to work with GSCSCL.
- 18.25 The preliminary& technical bid documents must be submitted online only
- 18.26 Price bid must be submitted online only.
- 18.27 Chartered Accountant/Cost Accountant firms already engaged with the GSCSCL in the existing assignment of pre-audit as pre-auditor of district could not participate for the Internal audit tender 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 /cost audit/ cost accounting or other assignment/from their present assignment of GSCSCL. Proposal without such letter of undertaking will be considered as ineligible.
- 18.28 Those firms which are in continuous assignment of 4 years as on 31.03.2025 as pre auditor and/or internal auditor in GSCSCL, will be considered as ineligible from applying for this assignment.
- 18.29 If the legal proceedings are under progress or criminal proceedings are instituted by GSCSCL, any department/office of Government are under progress or matter regarding disciplinary actions are under progress by the ICAI/ICWAI 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.
- 18.30 Further, firms or partners in respect of whom ICAI/ICWAI 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.
- 18.31 For this assignment only those Chartered Accountant/Cost Accountant / Partnership firms will be considered which satisfy the minimum criteria mentioned in tender document.
- 18.32 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.
- 18.33 **The management reserves the right of awarding this assignment for one or more or all the zone forthwith at his discretion or it may not award the assignment at all or may postpone the award for a reasonable time with regard to one or more than one zone.**
- 18.34 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.
- 18.35 The assignment will be for the period of one year on initial basis. However, it can be extended at the discretion of the GSCSCL on evaluation of satisfactory performance of the internal audit firm for further 1 (one) year at the same price and tender conditions.
- 18.36 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/Cost Accountant firms/other individuals.
- 18.37 On awarding the assignment of particular Zone of Internal Audit, the Internal audit firm has to deposit Security Deposit of 10% of internal audit fee in form of FD / Bank Guarantee from Nationalized / Schedule bank as prescribed in EMD clause pledged in the name GSCSCL, Gandhinagar for each zone 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. If more than one zone is awarded to a bidder, then he will have to deposit separate FD / Bank guarantee as stated above within 10 days after issuance of work order. 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
- 18.38 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.
- 18.39 If the CA / Cost Accountant is an employee of the CA firm/Cost Accountant 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) and Tender Fees

Earnest Money Deposit(EMD)- 3% of Estimated cost of each Zone must be depositing online through RTGS/NEFT/IMPS mode and UTR receipt number should be uploaded on GeM portal along with other documents. The Bank details for deposit online EMD is as under:

Bank Name: ICICI

Account Holder Name:M/s. THE GUJARAT STATE CIVIL SUPPLIES CORPORATION LTD.

Branch Name: Sector-16, Gandhinagar

Bank Account No.: 016505005762

IFSC Code: ICIC0000165

(Note: UTR number mentioned in online submitted receipt will be consider final)

Tender without submission of Earnest Money Deposit and tender fees 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 GSCSCL for a period of 1 (one) year.

21.0 SECURITY DEPOSIT (SD)

The Successful Bidder shall be required to deposit the total amount of Security Deposit, equivalent to Ten Percent (10%) of the Contract Value, for each respective Zone. This deposit shall be furnished in the form of a Fixed Deposit (FD) or an unconditional Bank Guarantee, issued by a Nationalized/Scheduled Bank, in accordance with the provisions prescribed in the Government Resolution (GR) of the Finance Department: GR No. FD/MSM/e-file/4/2024/2859/D.M.O. dated 01.05.2025. The validity of such Security Deposit or Bank Guarantee shall remain in full force and effect for the entire duration of the Contract Period and shall extend for a further period of One Hundred and Eighty (180) days beyond the scheduled date of expiration of the Contract. The bidders whose bid is accepted (hereinafter referred to as the "Agency," which expression shall, unless the context otherwise requires, include its heirs, executors, administrators, and permitted assignees) shall remit the said deposit.

- (a) Within 10 days from the date of issue, of letter accepting his tender, Security Deposit of **10% of Contract Value** for each District and for Head office in form of FD/Bank Guarantee from Nationalized/Schedule bank as prescribed in EMD clause pledged in the name GSCSCL, 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 GSCSCL 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 Bank Guarantees issued by the aforementioned Banks shall be accepted as Security Deposit (SD) or Earnest Money Deposit (EMD) for the specified period, in compliance with the provisions stipulated in Government Resolution (GR) of the Finance Department No. FD/MSM/e-file/4/2024/2859/DMO dated 01.05.2025. Furthermore, the validity cut-off date as prescribed within the said GR shall be determined solely with reference to the date of issue of the Bank

Guarantee, notwithstanding the specified date of termination or expiry of the said Bank Guarantee.

1. Axis Bank
2. A U Small Finance Bank
3. Bandhan Bank
4. Barclays Bank
5. City Union Bank
6. CSB Bank
7. DBS Bank India Limited
8. DCB Bank
9. Equitas Small Finance Bank
10. ESAF Small Finance Bank
11. Federal Bank
12. HDFC Bank
13. HSBC Bank
14. ICICI Bank
15. IDBI Bank
16. IDFC First Bank
17. Jammu and Kashmir Bank
18. Jana Small Finance Bank
19. Karnataka Bank
20. Karur Vysya Bank
21. Kotak Mahindra Bank
22. South Indian Bank
23. Standard Chartered Bank
24. Tamilnadu Mercantile Bank
25. Utkarsh Small Finance Bank
26. YES Bank
27. Ahmedabad Mercantile Co-op Bank
28. Nutan Nagarik Sahakari Bank Ltd.
29. Rajkot Nagarik Sahakari Bank Ltd
30. Saraswat Co-operative Bank Ltd.
31. SBPP Co-operative Bank Ltd.
32. SVC Co-operative Bank Ltd.
33. The Cosmos Co-op Bank Ltd.
34. The Gujarat State Co-Operative Bank
35. The Mehsana Urban Co-operative bank Limited
36. The Surat District Co-operative Bank
37. The Surat Peoples Co-Operative Bank
38. The Kalupur Commercial Co-op. Bank
39. The Panchmahal District Co-operative Bank
40. The Baroda District Co-operative Bank
41. Baroda Gujarat Gramin Bank
42. Saurashtra Gramin Bank

Note:

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 for respective internal audit zone 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.
Fees for the monthly physical verification of godown will be paid on monthly basis on submission of bill and fulfilment of relevant terms and condition mentioned in the tender.
- 22.02. No out of pocket/ T.A. D.A. will be paid for the said assignment.
- 22.03. For carrying out the said assignment, fees for internal audit for respective internal audit zone 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.
- 22.04. Fees for the monthly physical verification of godown will be paid on monthly basis on submission of bill and fulfilment of relevant terms and condition mentioned in the tender.
No out of pocket/ T.A. D.A. will be paid for the said assignment.
- 22.05. 10% of fees amount shall be withheld till 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.
- 22.06. No separate fees will be paid for verifying & certifying proforma information required for finalization of accounts, signing the Trial balance or any other document of the auditee District/other office or Head office in respect of internal audit work of the said office.
- 22.07. Report of Internal audit and Report of Physical Verification of audit of godown stock) firm will have to submit the report in the prescribed format as mentioned in Form-A/google form along with patrak A & B within 15/7 days of completion of each quarter/month. The firm shall not be eligible for the payment of audit fee if the specified stipulations regarding attendance, submission of reports, checklist, various annexures of internal audit report, Trial balance and other specified conditions of appointment order are not followed or adhered to.
- 22.08. No out of pocket/ T.A./D.A. will be paid for the assignment.
- 22.09 All the applicable taxes will be deducted as TDS from the payments. The C.A. firm shall submit the proof of GST paid within the next quarter.
- 22.10. 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.
- 22.11. If required internal audit Period and PV audit period will be extended as per requirement and fee for the work will be decided proportionately.

23.0 PAGES TO BE DIGITALLY SIGNED BY THE BIDDER.

All tender Documents should/must be consecutively numbered and an Index of the same should be placed on first page of documents and all the documents should be digitally signed by the bidder or his authorized representative.

24.0 PRICE BID EVALUATION

- (a) The technical bid will be opened first and will be evaluated by a committee of officers constituted by **GSCSCL**. The financial bid will be opened of those bidders satisfying minimum eligibility criteria as per technical bid evaluation.
- (b) All the bidders who has scored 60 and more marks in technical stage will be declared as qualified bidders & will be eligible for opening of their price bid.
- (c) All the qualified bidders in the respective zone has to work at the lowest quoted price in the zone irrespective of his quoted price (if the zone is awarded to him). For the lowest price quoted by the bidder, an undertaking has to be submitted by the bidder in the Physical form as well as electronic form also. (The specimen of undertaking is as per Annexure-VI).
- (d) If more than one Bidder has quoted the same lowest amount in a particular zone, then the position of L1 bidder will be decided on the basis of highest Technical Score out of 100. And if the technical score happens to be same for 2 to 3 bidders, then the position of bidder will be decided considering the highest number of skilled Chartered Accountant / Cost accountant with his firm.
- (e) If the bidder is L1 in more than 2 (two) zone, than he will be given the preference to choose the Zone (Maximum 2 zone), then after L2 bidder, L3 bidder..... will be given chance for the remaining zone. If L2 bidder on his written acceptance that he will work at the lowest quoted price in the respective zone irrespective of his quoted price, then the zone will be awarded to him. If L2 bidder refuses than the work will be awarded to next lowest bidder if he agrees to work at the lowest quoted price in the respective zone and so on.
- (f) If no bidder has quoted in one or more zone, then the bidder who has been awarded the zone in which the quoted amount is minimum of all the zone will be given first preference and will have to work at the lowest quoted price of his from all the zone on his written acceptance, then after the bidder of the zone in which the quoted amount is 2nd lowest one will be given preference and will have to work at the lowest quoted price of his from all the zone on his written acceptance and so on..... .
- (g) GSCSCL reserves the right to allot more than 2 (two) zone to a qualified bidder after reviewing the capacity of such firm for carrying out the internal audit assignments of more than two zone.
- (h) All the final qualified firms have to provide Internal Audit Staff in the respective Zone (Offices) as per their preference as per the availability. If they refuse to provide skilled Chartered Accountant / Cost accountant. than his Security Deposit will be forfeited.

- (i) GSCSCL reserves the right to allocate the work of one or more zone among one or more qualified firms.
- (ii) Bidder is required to quote fees for four quarter i.e. 12 months and PV audit for 12 months. L1 Decided by total value of internal audit fees (SCHEDULE 1) and PV audit (SCHEDULE 2)fees.

25.0 RIGHT OF REJECTION OF TENDERS

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

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

The GSCSCL 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 GSCSCL's action.

In addition to the above, the Tender will also be liable to be rejected out rightly if, the Bidder does not digitally sign. Also, GSCSCL 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.

Any report, document, or confidential information acquired during the performance of the contract and subsequently disclosed by the Internal audit firm, its partners, or personnel in the public domain without the Company's prior written consent shall constitute a material breach of this contract. In such an event, the Company reserves the right to initiate legal action, including civil remedies, criminal prosecution, and police action and to write letter to ICAI against the Internal audit firm and/or the responsible individuals/representative thereof, in addition to seeking damages and termination of this contract.

27.0 PENALTIES

- (i) If any firm or the partner there of is found guilty of gross negligence, lack of duty of care, misrepresentation and misstatement of facts, hiding the facts, falsification, undue delay in performance of duties, using or giving the details gathered during the audit assignment to other parties without permission of the Company, non-observation of instructions given by the Company, unauthorized retention of records of the Company, violating the terms and conditions of this assignment, unauthorized changes in the records of the Company, indulging in malafide practices or any other cognizable offence or breach, firm will be punishable with any or all of the following consequences:-
- (ii) Removal from the assignment of Internal audit with immediate effect/ from the date specified.
- (iii) Removal from any other assignment with immediate effect / from the date specified / given by the Company.
- (iv) Deduction of percentage of fees as may be determined by the management or recoverable from any due payments / bank guarantee.
- (v) Ban from accepting the future assignment of the Company for the period specified.
- (vi) Any other action deemed appropriate by the management.
- (vii) GSCSCL 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.

LETTER FOR SUBMISSION OF TENDER

To,
The Managing Director
The Gujarat State Civil Supplies Corporation Limited
Sector 10-A, Ch-Road, Near New Sachivalaya, Gandhinagar

Sub: SUBMISSION OF TENDER APPLICATION FOR APPOINTMENT OF CHARTERED ACCOUNTANT / COST ACCOUNTANT FIRMS FOR INTERNAL AUDIT PHYSICAL VERIFICATION OF STOCK AT GSCSC'S GODOWNS WORK OF GSCSCL 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, GSCSCL 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 GSCSCL Corporate Office, Gandhinagar and its field offices.
- 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 **180 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 GSCSCL if we not Deposit the amount of Security Deposit specified in the clause of EMD.
- 9.0 We have paid **Tender fee Rs..... Paid on date..... through RTGS/NEFT/IMPS in Bank account no.of GSCSCL vide UTR No....**
- 10.0 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.
- 11.0 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
(Required details/ Documents should be submitted along with Forms 1 to 8 duly signed and signed by bidder)

Sr. No.	Description	Page No.												
1.	Tender fee Rs. Paid on date.....through RTGS/NEFT/IMPS in Bank account no.of GSCSCL vide UTR No.....													
2.	EMD Rs. Paid on date..... through RTGS/NEFT/IMPS in Bank account no.of GSCSCL vide UTR No.....													
3.	Registration Certificate of Internal audit firm from the Registration Authority - Chartered Accountant from ICAI - Cost Accountant ICWAI (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) (To be submitted prescribed Form 6)Page 97													
4.	GST number certificate from GST registering authority.													
5.	Notarized last 3(three) completed financial years duly audited and certified by another Chartered Accountant or Chartered Accountant's Turn Over Certificate for the year 2022-23, 2023-24 2024-25. (Average more than Rs.50 lacs is required of last 3 years.) (To be submitted prescribed Form 1)Page 92													
6.	Copy of permanent account number (PAN) card & return of last 3 years. (To be submitted prescribed Form 8)Page 99													
7.	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 or Cost Accountants of India till the date of submission of tender shall be submitted. (To be submitted prescribed in Form 2)Page 93													
8.	Details of Proprietor/Partners & Paid CA employees as on 01.01.2025. (To be submitted prescribed in Form 3)Page 94													
9.	Details of Professional fees receipts. (Last three years) <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Year</th><th>Total receipt fees (in Rs.)</th><th>Net Profit (in Rs.)</th></tr> </thead> <tbody> <tr> <td>2022-23</td><td></td><td></td></tr> <tr> <td>2023-24</td><td></td><td></td></tr> <tr> <td>2024-25</td><td></td><td></td></tr> </tbody> </table>	Year	Total receipt fees (in Rs.)	Net Profit (in Rs.)	2022-23			2023-24			2024-25			
Year	Total receipt fees (in Rs.)	Net Profit (in Rs.)												
2022-23														
2023-24														
2024-25														
10.	EPF & ESIC Registration Proof.													

11.	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 31.03.25 [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. (To be submitted prescribed in Form 5)Page 96	
12.	The firm must have undertaken audit assignment of at least 1 Listed Company in last 3 Years. Appointment letters along with name of the company and its audit report should be submitted. (To be submitted prescribed in Form 4)Page 95	
13.	The list of staff pertaining to Audit and Assurance work (minimum 25 persons) along with Appointment letters, joining letters period of appointment, qualification (B. Com / MBA or above) and latest salary slip should be submitted. (To be submitted prescribed in 7)Page 98	
14.	Annexure – II : Details of Organization structure of the bidder	
15.	Annexure – III :Details of registration &GST number	
16.	Annexure – IV : Declaration-I	
17.	Annexure – V : Declaration-II	
18.	Annexure – VI : Undertaking	
19.	Scan copy of firm card or ICAI/ICWAI institute certificate of last 3 years	
20.	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.	Year Rs. 2022-2023 2023-2024 2024-2025	
07	Pan card No. (Copy to be enclosed)		
08	P.F. Registration No. (Copy to be enclosed)		
09	Service Tax Registration No. (Copy to be enclosed)		
10	Registration with ICAI & ICWA Tender/Agency No.		
11	No. of Chartered Accountant/ Cost 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 / Cost Accountant from ICAI OR ICWAI should be invariably attached with the tender and scan copy as well as Xerox 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 - IV

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 GSCSCL or any other organisation. 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 – V

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 in this District or in its sub-Districts as an Engineer of any category, and in the district office of GSCSCL as on today.
Place _____
Date _____ Bidder/ Bidder's signature _____

Annexure – VI UNDERTAKING

- 1.0 I/We undertake that I/We will provide the Internal audit firm at the lowest quoted amount in each zone 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 / Cost Accountant firms already engaged with the GSCSCL 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 / cost audit / cost accounting or other assignment / from their present assignment of GSCSCL. 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 31.03.2023 as pre auditor and/or internal auditor in GSCSCL, 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/Cost Accountant Firm: - _____

2. Registered address of head office: - _____

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

a.

b.

c.

4. ICAI/ICWAI Firm Registration No. _____

5. Date of registration of the Firm _____

6-A. Details of Chartered Accountants/Cost 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): -

Year	Receipt of fees (in Rs.)
2022—2023	
2023- 2024	
2024- 2025	

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 31.03.25

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

Max 10 rows to be provided in n-code statement

(Please attach appointment letter in each case.)

Notes: -

- (1) GOG or GOI undertaking means all Govt. dept., P.S.E., Boards, GSCSCL, 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 31.03.25. 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.2024-2025, if annual account of auditee organization is not ready. Certificate of the auditee organization regarding turnover for period from 1.04.2024 to 31.03.2025 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 or cost 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.
- (7) Each appointment order will be considered as separate and single assignment. In respect of assignment of independent district level/regional/Field/branch organization e.g. DRDA, turnover of respective district/regional/Field/branch/organization will be considered. Accordingly, copies of the relevant pages of accounts of such district/regional/Field/branch/organization will be required to be attached as evidence of turnover. Alternatively, certificate signed by the competent authority of such office mentioning the turnover will be considered as proof of evidence in respect turnover mentioned at point no. (8) above.

Certificate

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

Date:

Signature:

Name & Designation:

Seal of office:

Form - C
Estimated Cost (Schedule-B)

Zone	Sr. No.	Head Office/District Name	Estimated Fees for Internal Audit 12 Months Rs.	Estimated Fees for Physical Verification for 12 month in Rs.	Total Estimated Cost Rs.
Zone - 1	1	Head Office–Gandhinagar (including FRL)	225500	666600	892100
	2	Ahmedabad City			
	3	Ahmedabad District			
Zone - 2	4	Gandhinagar	25622	709001	734623
	5	Sabarkantha			
	6	Arvalli			
Zone - 3	7	Mehsana	127600	1485000	1612600
	8	Banaskantha			
	9	Vav-tharad			
	10	Patan			
Zone - 4	11	Bhavnagar	133000	889714	1022714
	12	Botad			
	13	Surendranagar			
Zone - 5	14	Rajkot	100000	1246286	1346286
	15	Amreli			
	16	Morbi			
Zone - 6	17	Jamnagar	61770	357000	418770
	18	Dev Boomi Dwarka			
Zone - 7	19	Junagadh	36540	648000	684540
	20	Gir Somnath			
	21	Porbander			
Zone - 8	22	Kutch	50460	330000	380460
Zone - 9	23	Kheda	58290	480000	538290
	24	Anand			
Zone - 10	25	Mahisagar	48866	557972	606838
	26	Dahod			
	27	Panchmahal			
Zone - 11	28	Vadodara	23208	259529	282737
	29	Chhotaudepur			
	30	Narmada			
Zone - 12	31	Surat	16646	520892	537538
	32	Tapi			
	33	Bharuch			
Zone - 13	34	Navsari	21115	323802	344917
	35	Valsad			
	36	Dang-Ahwa			
		TOTAL	928617	8473796	9402413

Notes: -

- (1) Lump sum fees mentioned above are inclusive of all the cost (out of pocket expenses & transportation charges). No escalation of fees will be given during assignment period.
- (2) In case, the assignment period is reduced or extended, the eligible payment shall be computed proportionately on monthly basis.
- (3) Fees quoted above are Inclusive of GST. However, firm has to mention the fee in the above format separately for each zone applied for.
- (4) Firm may apply for one or for more than one zone. However, firm has to mention the fees in the above format separately for each zone applied for.
- (5) Firm will be required to carry out Internal audit assignment of any newly open District/other office, if any, during the term of assignment in their respective zone without any additional Fees. Further, lump sum fees agreed upon for particular zone will not be reduced in case of closure/discontinuation of any District/other office during the term of assignment.

Date:

Sign:

Name of firm / Firm Partner/ Proprietor:

Seal of Office:

Note: - This Schedule-B it is to be submitted online only on GeM

Note: Every blank (fields) in the tender documents (Forms, schedules, etc.,) must be filled by the Tenderer / Bidder and submitted online. Tender forms shall be completed in all respects. On line user of dash (-) is not permitted. Please write "Not applicable" or "Nil" as and where required by Tenderer/ Bidder.

FORM – I
Details of Tender fee and EMD

(1) Details of Tender Fee

- (i) UTR No :
- (ii) Date :
- (iii) Name of Bank :

(2) EMD details

- (i) UTR No :
- (ii) Date :
- (iii) Name of Bank :

SIGNATURE OF BIDDER

FORM – II

Bid Security (EMD): Bidders are no longer required to submit Earnest Money Deposit (EMD). Bidders are required to submit a Bid Security Declaration as per the below format. Micro and Small Enterprise vendors are exempt from providing Bid Security Declaration. The declaration is to be uploaded online on the e-procurement portal.

DECLARATION FOR BID SECURITY / EARNEST MONEY DEPOSIT (EMD)

To,
M/s. The Gujarat State Civil Supply Corporation Limited
Sector 10-A, Ch-Road, Near New Sachivalaya,
Gandhinagar, Gujarat

SUB: Tender for Appointment of Chartered Accountant Firm for Internal Audit for the F.Y. 2026-2027 along with the Physical Verification of Stock at GSCSCL Godowns.

Dear Sir,

After examining/ reviewing provisions of above refereed tender document (including all corrigendum/ Addenda), we M/s. _____ (Name of Bidder) have submitted our offer/ bid no. _____.

We, M/s. _____ (Name of Bidder) hereby understand that, according to your conditions, we are submitting this Declaration for Bid Security.

We understand that we need to submit registration certificate under MSME along with CSPO Certificate of registration Certificate issued by NSIC, if we are in breach of our obligation(s) as per following:

a) Have withdrawn/ modified/ amended, impair or derogates from the tender, my/our bid during the period of bid validity specified in the form of Bid: or

b) Having been notified of the acceptance of our bid by the Gujarat State Civil Supply Corporation Limited during the period of bid Validity:

i. Fail or refuse to execute the contract, if required, or

ii. Fail to refuse to furnish the contract performance Security, in accordance provision of tender document.

iii. Fail of refused to accept 'arithmetical corrections' as per provision of tender document.

c) Have indulged in corrupt/fraudulent/collusive/coercive practice as per procedure.

GSCSCL may take necessary actions for cancellation of our MSME registration.

Place: _____ (Signature of Authorised Signatory of Bidder)

Date: _____ Name and Designation

Seal

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, anx-1 to 13, trial bal.) of Section-II (with its soft copy) 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 and Districtal Accountant?	100%	
1.10	Whether all entries made in cash Book are attested by the Disbursing officer?	100%	
1.11	Whether surprise checking of cash has been made by the Disbursing officer at least once in a month and recorded result of checking in the cash book?	100%	
1.12	Whether cash has been verified by the disbursing officer 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.	
1.14	Whether required security is taken from the person handling the cash.	100%	
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	
1.18	Whether permission of fund branch has been obtained for opening of new Bank Account by Districts/Sub District Office? if yes another Approval Letter No.-----and Date-----		
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%	
1.21	Whether Income / other receipts are transferred to GSCSCL Head Office on exceeding of such balance beyond Rs. 50,000/- or at least once in month?	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%	
1.24	Cases of delay where the income collected by the sub District office is not deposited to Bank Account of District?(More. 3 days)	100%	
1.25	Details of unutilized LAQ balance is lying with sub District office.	100%	
1.26	Whether inter District transfer of fund between two or more District Offices is evidenced/authorized? Whether same has been properly accounted in the books or not? With acknowledgement of transferred District.	100%	
1.27	Whether Bank Balance of Sub District office is properly reflected in the Books of District Office?	100%	
2.0	BANK RECONCILIATION		
2.1	List out the bank accounts of District / Sub District office 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?		
3.0	IMPREST & TEMPORARY ADVANCE		
3.1	Whether amounts of imprest given to subordinate officers have adjusted correctly& in timely manner (Give details in& Annexure- "2" attached herewith)	100%	
3.2	Whether any imprest amount is given in cash to subordinate officer? If so, give details with amount.	100%	
3.3	Whether any temporary / permanent advance is given to subordinate officers? (Give details in Annexure- "3" attached herewith)	100%	
3.4	Whether advance given is immediately utilized by subordinate officers? If not, how he keeps balance amount of advance? for how many days.	100%	
3.5	Is there any misuse of cash by any subordinate officer found in advance?	100%	
3.6	Test check imprest/advance account of subordinate officers and state whether the same are kept according to accounting requirements? Report the unutilized amount.	100%	
3.7	Is there any expenditure incurred from imprest/advance found abnormally high? If so give details.	100%	
3.8	Whether imprest given to SE/CE/other office/officer is authorized by office order of the competent authority?	100%	
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 JE/TEO 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?		
4.4	Whether registers in form No.70 & 79 are maintained for MPW Advance and Deposits Balance and transactions shown in such register tally with the statements of Form No. 70 & 79 submitted with Monthly Accounts.?		
4.5	Transactions reflected in Form No. 80, 74,70,79,76,77-A,76-D,76-C,51-A,52,53, 76-E, LAQ Account tally with the Bank Book/TEO register / other registers/Ledger ?whether such transactions tally with those entered/ maintained in tally accounts.	100%	

4.6	Whether Bank reconciliation, Bank statement of each bank account of District/Sub District Office has been submitted with monthly account for each month?	100%	
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 monthly account is prepared as per accounting practice and need?	100%	
4.9	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%	
4.10	Whether Income is booked under appropriate head ? Whether GST amount on such income has been separately booked under proper head ?	100%	
4.11	Whether O&M/ R&M expenditure has been classified properly and booked under appropriate head ?	100%	
4.12	Whether Contractor wise/ Party wise details of deduction such as deposits are properly maintained or not ? whether deduction has been properly classified.	100%	
4.13	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	ACCOUNTING REGISTERS		
5.1	List out register maintained for the details of outstanding balances under assets and liabilities heads of balance sheet. (Registers for all accounting heads under Assets & liabilities are to be maintained).	100%	
5.2	Whether all registers have been prepared correctly and tally with the accounts?	100%	
5.3	Whether all registers have been signed by the disbursing officer?	100%	
5.4	Whether disbursing officer has reviewed the deposits lying with him for period more than 3 years?	100%	
5.5	Whether register of FDR/BG/ Govt. Securities is maintained properly?	100%	
5.6	Whether such securities are kept in safe custody? Whether same are confirmed by secret letter?	100%	
5.7	Whether timely action is taken for renewal of such securities?	100%	

5.8	List out cases where timely action for renewal has not been taken.	100%	
5.9	List out cases where the securities are lapsed due to non renewal of securities timely.	100%	
5.10	Whether fixed assets register (Dead Stock) is maintained as per requirement?	100%	
5.11	Whether all receipt and issue are correctly posted?	100%	
5.12	Whether required check has been exercised by the officer in-charge of office?	100%	
5.13	Whether all CSS bills to the responding District/circle have been raised?	100%	
5.14	Whether proper attention is given for clearance of CSS bills raised?	100%	
5.15	Whether register of advances to the contractor/ suppliers is correctly maintained and tally with form 80?	100%	
5.16	Whether proper attention is given for clearance of such advance?	100%	
5.17	Whether register of works (Scheme expenditure) has been maintained by the drawing officer based on work abstracts sent by the disbursing officer?	100%	
5.18	Whether it gives correct picture of component wise total expenditure of the scheme?	100%	
5.19	Whether trial balance of tally account has been drawn for each month and same reflect all the transactions entered?	100%	
5.20	Whether contractors ledger has been maintained or not? & is it updated up to Audit Period.	100%	
5.21	Whether proper format of vouchers (receipt voucher, payment voucher, and journal voucher) has been used by the District Office?	100%	
6.0	DEDUCTION/ REMITTANCE		
6.1	Whether due deductions have been made against advance given to employees?	100%	
6.2	Whether interest has been correctly calculated and deducted for interest bearing advances to the employees?	100%	
6.3	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 Annexure-"4" attached herewith)	verified by auditor	
6.4	Details of GPF/ CPF (Deduction and Contribution), E.S.I. (Deduction and Contribution) and payment of Professional Tax (Give details in Annexure-"5" attached herewith)	-do-	
6.5	Details of Payments in excess of Rs. 10,000/- made by way of Cash/ Bearer cheque. (Give details in Annexure-"6" attached herewith)	-do-	
6.6	Whether disbursing officer is having proper TAN Number for deduction of income tax at source/TDNS NO. FOR VAT TDS/Service Tax registration No.?	100%	
6.7	Date of filing TDS return by District office. Give details in Annexure-"7" attached herewith.	100%	
6.8	Whether disbursing officer has issued TDS certificate in time?	100%	
6.9	Whether Income Tax TDS/Service Tax is paid as E - Payment only?(If no, provide details)	100%	
6.10	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 GSCSCL instead of contractors?	100%	
6.11	Whether Labour welfare cess has been paid in Government Treasury in timely manner?	100%	
6.12	Whether <u>undisputed tax/cess/duty etc.</u> is to be redrafted not kept unpaid with the office?	100%	
6.13	Whether form No. 16 AND 16A Are issued as per rule in timely manner?	100%	
6.14	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%	
7.0	FUND DEMAND AND UTILIZATION		
7.1	Whether fund demand of each month submitted was based on actual i.e. on the basis of passed bills?	100%	
7.2	Whether fund received is properly utilized against the demand made? Give details in Annexure-"8" attached herewith.	100%	
7.3	Whether any transfer of funds is made between circle to circle or District to District?	100%	
7.4	If so, approval is given by H.O. for such transfer?	100%	

7.5	Give month wise recoveries/income received by the disbursing officer and remittance made to H.O. Give details in Annexure- "9" attached herewith.	100%	
7.6	Whether any recovery/income has been utilized by the disbursing officer?	100%	
8.0	FUND/ GRANT INVESTED IN TERM DEPOSIT	100%	
8.1	Whether any grant/ fund is invested in term deposit with any bank / Auto Swap A/c. Give details	100%	
8.2	Check justification for investment made?	100%	
8.3	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%	
8.4(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.		
9.0	SCHEME AUDIT		
9.1	Nos. of scheme for which administrative approval is given by Head office for the scheme of District during period of Audit.	100%	
9.2	Whether all estimates included in detailed Technical sanction are based on SOR? In case of non-availability of rates in SOR, Whether rate is derived based on RA & approved by the competent authority?	100%	
9.3	Whether any estimates has been sanctioned by splitting of work?	100%	
9.4	Is expenditure of any scheme exceeds the limit which requires revised administrative/Technical approval?	100%	
9.5	If so, District has taken action to get revised administrative /Technical approval?	100%	
9.6	Whether any scheme is taken up for execution for which there is no financial allocation during the year?	100%	
9.7	Is there justification for excess expenditure?	100%	
9.8	Any delayed payment charges in Electricity bills of RWSS are paid to the Electricity Co.? (If so give details).In case of pumping stations.	100%	
9.9	Whether replaced parts/ materials have been accounted for in scrapped accounts?	100%	

9.10	Schemes taken up as deposit work have been administratively approved by the concerned department?	100%	
9.11	Whether District/Circle has received full deposit for execution of such schemes?	100%	
9.12	Is there any deposit work, which is taken up without receipt of deposit from the concerned department?	100%	
9.13	Verify whether correct scheme wise classification including the minor head wise code for the work carried on by the District has been used? Whether same has been mentioned on all the bills / vouchers?	100%	
9.14	In case of difficulties regarding single expenditure falling under more than one scheme, whether same has been segregated methodically and scientifically as determined by the District?	100%	
9.15	Whether up to date record/subsidiary register for such scheme wise expenditure has been maintained as prescribed by the circular of GSCSCL?	100%	
9.16	Submit the correct information of scheme wise expenditure during the reporting period.	100%	
9.17	Whether land payment made for work falling under particular scheme is booked under the relevant Minor head of scheme?	100%	
9. 18	Whether receipts & recoveries (including the income) have not been booked under any of the Scheme? If yes, provide details.	100%	
9.19	Whether the periodic scheme wise expenditure statement submitted to H.O Office tally with the records/register/ledgers?	100%	
9.20	Whether the claim submitted under each scheme is based upon the actual bill / voucher paid for the particular work, land, services/other payment?	100%	
9.21	Please verify and ensure that repayment of deposit taken for the work falling under scheme has not been treated as expenditure? If yes, provide the details of such instances.	100%	
10.0	<u>LAQ PAYMENT</u>		
10.1	Whether proper and timely demand for fund has been made for LAW cases by District office for each award?	100%	
10.2	Whether such payment once received by the District Office, is promptly transferred to Sub District Office?	100%	

10.3	Proper evidence s/documents for such payment have been maintained?	100%	
10.4	Whether part payment made earlier has been adjusted while making final payment?	100%	
10.5	Whether all applicable registers/records have been maintain at Sub District / District level?	100%	
10.6	Whether full / part amount deposited with the court towards LAQ cases has been accounted for as “Deposit with courts” instead of debiting the same directly to the Land Account?	100%	
10.7	Whether the “Deposit with courts” account is adjusted to “Land account” on final outcome of court cases?	100%	
10.8	Whether proper case wise / village wise/Survey No. wise/Award wise details of each land holder has been maintained?	100%	
10.9	Whether breakup of undisbursed LAQ amount (case wise / village wise / Survey No. wise/Award wise) maintained or not?	100%	
10.10	Whether Land acquired is transferred in the Name of GSCSCL in the revenue records? Whether details of same have been maintained separately & properly?	100%	
10.11	Whether proper accounting classification of Land payment is followed? If not, provide details.	100%	
10.12	Whether the accounts & details of LAQ payments are obtained from sub District for each month an incorporated in the accounts of District?	100%	
11.0	TENDERS		
11.1	Nos of tender invited by District / circle / zone for schemes of District.	100%	
11.2	Works for which tenders invited are administratively approved & Technically sanctioned.	100%	
11.3	Whether financial allocation is available for such works?	100%	
11.4	Whether the competent authority has approved DTPs before inviting tender?	100%	
11.5	Whether public tender notice has been published in daily newspapers are required under rules?	100%	
11.6	Whether approval is taken from competent authority for publishing tender notices?	100%	
11.7	Whether the competent officer has approved excess over estimate?	100%	

11.8	Is there any case of tender not finalized within the validity period?	100%	
11.9	If so, is there any excess amount is acceptance of other than lowest or re-invitation?	100%	
11.10	Whether any work is awarded without inviting tenders publically? (except gram panchayat)	100%	
12.0	CHECKING OF R.A. / FINAL BILLS		
12.1	Whether Quantity taken in RA Final bills is as per the measurement book?	100%	
12.2	Whether measurements recorded are as per prevailing powers for taking of measurements?	100%	
12.3	Whether authorized officer has checked measurements as per rules?	100%	
12.4	Whether rates adopted in the bill are as per contract agreement?	100%	
12.5	In case of part rate / reduced rate, whether competent officer has approved the same?	100%	
12.6	Whether any excess quantity / extra items has been executed? If so, approval of excess / extra item has been taken from competent officer?		
12.7	For excess quantity/extra item, whether rate has been adopted as per condition of contract?	100%	
12.8	In absence of approval of competent authority, any payment towards excess quantity/extra item has been made?	100%	
12.9	Whether price adjustment under price variation clause is correctly made? (If price variation clause is provided in the contract).	100%	
12.10	Whether calculation and total of bill is correct?	100%	
12.11	Whether the progress of work is as per condition of the contract?	100%	
12.12	If there is delay, time extension has been sanctioned by the competent authority?	100%	
12.13	If not, liquidated damages as per the contract conditions has been recovered from the bill?	100%	
12.14	If any advance given by debiting to scheme, recovery for the same is effected from the bill as per contract conditions.	100%	
12.15	Whether any interest is recoverable on such advance? If so, interest is correctly calculated and recovered?	100%	

12.16	Recovery of performance security/ retention money/ defect liability period has been made as per contract conditions.	100%	
12.17	Recovery of statutory deductions has been made correctly.	100%	
12.18	Whether bill is passed correctly?	100%	
12.19	Whether passed bills (in two copies) have been sent to paying authority timely?	100%	
12.20	Whether paying authority has returned are passed bill giving voucher No. to the passing authority?	100%	
12.21	Whether passing authority has maintained monthly paid vouchers file properly?	100%	
12.22	Whether certificate of test checking of work has been obtained and recorded in the bill?	100%	
12.23	Whether measurement of work is made promptly? Bill is prepared from same immediately?	100%	
13.0	STOCK/ MATERIALS SITE ACCOUNTS		
13.1	Give details of purchased made on Rate contract fixed by GSCSCL in <i>Annexure – "11"</i> attached herewith.	100%	
13.2	Whether payment is made for material purchased as per condition of rate contract fixed by GSCSCL?	100%	
13.3	Whether price adjustment under price variation clause is correctly made? (If price variation clause is provided in the rate contract).	100%	
13.4	Give details of purchase made locally (Other than Rate contract) in <i>Annexure – "12"</i> attached herewith.	100%	
13.5	Whether the said material is purchased by observing prescribed procedure?	100%	
13.6	Whether any purchase is made by splitting of the requirement?	100%	
13.7	Whether any purchase is made from other than Rate contract holder? If so, compare the rate of RC and purchase rate.	100%	
13.8	Whether all material purchased during the month have been entered into respective account register? (I.e. stock account, Material at site account).	100%	
13.9	Whether issue of material made during the month has been correctly posted in the respective register?	100%	
13.10	Whether monthly returns of stock and material at site account has been received in District office timely?	100%	

13.11	Whether accounts of adjustment have been prepared at District level?	100%	
13.12	Whether all J.E. of adjustment have been correctly prepared and accounted for?	100%	
13.13	Whether periodical physical verification has been carried out by authorized officer? (Give details in <i>Annexure- "13"</i> attached herewith	100%	
13.14	Date of physical verification of stock and materials at site account by the auditor and result of verification. (As on 31 st March)	100%	
13.15	Whether any short/surplus material found during the physical verification by auditor?	100%	
14.0	MDM Handling Commission	100%	
15.0	<u>Recovery or receipt from other source, if any</u>	100%	
16.0	Verify other receipts of opine that all claims for (i) Interest by Banks. (ii) Entry fee, tender fee, testing charges, lease rent, Quarter Rent, Guest House Income, Supervision charges, Annuity charges, penalty on late payment of water bills/power bills Processing charges etc. individually. On raising the claim and recover effected thereon. (iii) Other charges like right of way, liquidated damages, forfeiture of earnest money deposit/ security deposit to be assessed appropriately. (iv) Sale of land is appropriately authorized and money received in time.	100%	
17.0	VEHICLES		
17.1	No. of Vehicles of owned by District.		
17.2	Whether fuel purchased has been entered in the log book of departmental vehicles.	100%	
17.3	Whether log book has been maintained with all required details like, total fuel purchase during the month, total km. travelled, average of vehicle?	100%	
17.4	No. of vehicles hired by the department.		
17.5	For hired vehicles required approval from the zonal Chief Engineer has been obtained?	100%	
17.6	Whether hired vehicle is utilized fully & properly	100%	
18.0	CHECKING OF ACCOUNTING PROFORMA/ INFORMATION REQUIRED FOR FILLING INCOME TAX RETURNS.		
19.1	Checking of depreciation statement.	100%	

19.2	Checking of all accounting proforma/ information prepared by the disbursing officer.	100%	
20.0	LEGAL/ ARBITRATION CASES		
20.1	Whether District has initiated legal action against defaulting contractor/ suppliers?	100%	
20.2	Review ongoing legal/ arbitration cases and report, if any special attention is required to give by H.O.	100%	
21.0	PENDING OF AG INSPECTION PARAS		
21.1	Up to what period Inspection has been carried out by the A.G.	100%	
21.2	Nos. of paras outstanding	100%	
21.3	Whether disbursing officer has properly complied the paras?		
22.0	<u>General Points</u>		
22.1	Whether all the office orders have been issued as per the powers delegated by Delegation of Powers?	100%	
22.2	Whether fixed Assets have been verified during the year?	100%	
22.3	Status of pending Internal Audit /C&AG Audit Para	100%	
22.4	Status of pending proposals of Excess/Extra items	100%	
22.5	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%	
23.0	Internal Auditors own Remark if any		
24.0	Internal Auditors over all observation on working of the District, Area needs to be strengthened suggestions of improvement in financial system		
25.0	GST compliances		
25.1	Whether all Districtal office have displayed GST Registration Number of GSCSCL in a visible manner?	100%	
25.2	Whether details relevant for raising E Invoice are submitted to GST Consultant on timely basis to ensure timely compliance every month?	100%	
25.3	Whether GST Return data including details of Exempt Income for GST Return is submitted to GST Consultants in the prescribed format duly filled before 2 nd date of succeeding month and Challan is paid through District Office ? It is clarified that, if there is no such income occurred you are required to provide “NIL” data in this regard.	100%	
25.4	Whether GST- TDS Return Data Income for GST Return is sent to GST Consultants in the prescribed	100%	

	format duly filled in before 5th date of succeeding month and Challan is paid through District Office ? It is clarified that, if there is no such income occurred you are required to provide “NIL” data in this regard.		
25.5	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%	
25.6	Whether Tax Invoice or Bill of supply as the case may be have been taken in the records before making the payment ?	100%	
25.7	Whether all the payment has been paid only after confirming the corresponding entry of GST payment in the Form GSTR 2A received by District from GST Consultants in compliance with Circulars issued from time to time?	100%	
25.8	Whether TDS under GST on applicable expenditure made is deducted in accordance with the prevailing laws?	100%	
25.9	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%	
25.10	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%	
25.11	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%	
25.12	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%	
25.13	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%	
25.14	Any other observation from the Internal Auditor		

THE GUJARAT STATE CIVIL SUPPLIES CORPORATION LTD.

SCOPE OF DISTRICT INTERNAL AUDIT

1. Name of Unit:

2. Name of in charge (DY. MANAGER/GRED-2)

3. Audit conducted on:

4. Person conducting Audit:

DISTRICT OFFICE	OBSERVATION	Implication	Recommendation
(A) OPERATIVE ACCOUNTS A-1 CASH BOOK/BANK BOOK: (a) 100% verification of all months' payments & receipts by Vouching, Reviewing, scanning and scrutinizing all receipts, and payments and Auditor's comments and suggestions thereon. (b) Physical Verification of cash balance & postage stamps with book balance. Surprise check once in a quarter and also on 31st March and specify deviation if any. (c) Review of Bank reconciliation statement quarterly and comments thereon, any stale cheque pass necessary entry. Any deposit of cheque shown outstanding should be scrutinized properly.			
A-2 PASSING/ PAYMENTS OF BILLS: The auditor will verify Transport, labour and other bills in details 100 % of all months in a quarter and will offer his comments /suggestions in respect of following: (a) Transport & labour bills: (i) Whether Transport/labour bills have been submitted by the contractor within prescribed time limit and whether these bills have been verified as per terms and conditions of the agreement. (ii) The auditor will offer his specific comments on authenticity of rates, distances claimed in transport bills, recovery for transit loss, recoveries of late standardization and also various items claimed in labour bills etc., and suggestions on above. (iii) Whether statutory deduction such as P.F./Income tax/surcharge on labour bills, have been correctly made as per prevailing rates and same have been deposited within stipulated time limit comments of the auditor thereon and suggestions if any. (b) Other Payments: Whether all bills have been approved by the competent authority as per prescribed terms & conditions/delegations of power and comments of the auditor thereon and suggestions if any. (c) 100% verification of purchase with bills and Register and comments thereon.			
A-3 ADVANCE/ADHOC PAYMENTS REGISTER: -			

(a) (1) The auditor will verify advance/ado payments register 100 % and offer his comments as to whether all Advances (including to employees)/Adhoc payments have been made as per the rules of the corporation and whether recoveries/settlements are regularly made or not and suggestions if any. In case where the recoveries are not made regularly the auditor will also give details of the outstanding recovery advance/Adhoc pending for more than three months (1) Date of Advance (2) Amount Rs. (3) To whom given Advance (4) Purpose (5) Comments if any (ii) To review various deposit registers and comments thereon. (B) Verification by vouching. reviewing, scanning and scrutinizing the purchase register, bills register etc. And whether prescribed procedure is followed for purchase or not Comments of improve the purchase procedure if any. .			
A-4 STATUTORY DEDUCTION 100 % I) Whether statutory deduction namely Service Tax, I. Tax, P. TAX, P.F. etc., have been made according to rules and deduction so made have been deposited within stipulated time to the concerned authorities and whether statutory returns have been filed in time. Any TDS Certificates have been issued in time or not. Comments thereon.			
A-5. The district auditor will offer his comments on the following points on quarterly basis: (i) 100 % scrutiny of General ledger & Subsidiary ledgers/registers maintain by the district & comments thereon (ii) Whether fixed asset register has been properly maintained and all new purchases and sales are incorporate the register or not and whether physical stocks of assets at the end of the year tally with the Book balance. (iii) Whether insurance policies have been taken for all types of assets as per the guidelines of the Head office, if not specify. (iv) Whether Tax audits details have been complied in the Tax audit register and they are correct or not as per rules and regulations. Tax audit details should be certified by the auditor before sending same to head office. (v) Whether leave salary paid to the employees working on deputation have been recovered specify outstanding amount and period from which outstanding. (vi) The details regarding outstanding liabilities required for finalization of annual accounts are to be certified before sending the same to head office (vii) Review of district internal audit Para register and recovery register and detail comments on recovery pending more than Rs. 1000 <u>Year Pending</u> Details of Para action <u>Para in short taken</u> Auditors also have to verify compliance made by District office and give their opinion for pending Para of any year			

(viii) Gunny bags serviceable/unserviceable and its disposal (ix) Barrel serviceable/unserviceable and its disposal and barrel deposit. (x) Details of hired/rented godown and its requirements and utility and comments thereon (xi) Damaged stock at godown/district office/distorts & mobile van and its disposal. (xii) 100% scrutiny of Assets registers and review reconciliation of physical verification with register and comments thereon. (xiii) 100% scrutiny of closing stock valuation of Departmental store, petrol pump, and gas Agency and Mobile van etc.			
A-6 ESTABLISHMENT The auditor will conduct test checking of the following: (1) Arrears of salary/D.A./Bonus specify period, employee name etc. (10%) (2) Final payment to employees leaving the corporation and payment to employees joining the corporation including in depth examination of source records/documents. (100%) specify the name of employee in the report. (3) Test check of leave records: One month in each quarter/deduction of the leave without pay and half pay. (10%) specify month and name of employee in the report. (4) To verify pension and leave salary contribution payable and leave salary contribution recoverable)100 (%specify month and name of employees .Recovery of old cases should be reviewed and report. (5) Pay fixation on promotion/higher grade scale (100%) specify and name of employee in the report and comments. (6) Test check of service books (10%) specify and name of employee in the report and comments			
A-7 RETURN SUBMITTED TO HEAD OFFICE (i) Review of periodical returns submitted to Head Office and comments thereon. (ii) To verify whether the issue made under various schemes is correctly reported to head office for the purpose of preparing claims of subsidy/handling charges and comments thereon.			
A-8 PERIODICAL PROCEDURAL AUDIT (a) To carry out operational audit of all procedures for procurement of commodities by the districts and critically comment on weaknesses if any on internal controls, deviation from or noncompliance of procedures, authorization of transactions etc. (b) Contracts: To carry out operational audit of all procedures such as inviting tenders, issue of work orders, completion, certifying of payments, and reconciliation of materials			

issued and amount recovered in respect of contracts for capital and Revenue expenditure and also labour and transport contracts.			
A-9 The auditor will verify operative accounts complied by the district office for one month in a quarter. The accounts for last month of the year will however be certified by the district auditor before sending it to head office, any corrections necessary should be incorporated before sending the same and specify the same in report. Also specify comment and suggestions thereon and whether it show true and fair view of state of affairs and profit/loss of the company. Auditor has to certify the account by putting a stamp "VERIFIED AND FOUND CORRECT" and duly signed on 5-A statement.			
(B) NON OPERATIVE ACCOUNTS: Verification of Non Operative accounts complied by district office for the month of April, September, December and March. The accounts for last month of the year will however be certified by the district auditor by putting a stamp "VERIFIED AND FOUND CORRECT" and duly signed before sending it to head office. The auditor will also give specific comments in respect of followings: (1) Whether account show true and Fair view of state of affairs of the company and profit or loss of the account or not. Auditor has to certify the accounts by putting a stamp "Verified and found correct" and duly signed. (2) Whether receipts of goods from FCI are duly reconciled with R.O. and specify discrepancy if any and comment thereon. (2a) Whether other purchases are duly reconciled with Payments and comments thereon. (3) Please give details about outstanding claims for uplifted quantities of Wheat, Rice, Levy sugar etc., pending for more than two months. (3a) Details about pending RFFC claim with district Office and FCI. Auditor will have to certify RFFC Claims arise during the audit period. (4) Details of recoveries of credit sales outstanding for more than three months. Specify amount and period for which amount is outstanding (5) To verify whether the stocks of various commodities are issued as per the allotment made to districts for the various schemes and stock accounting is maintained separately for each scheme, deviation may be specified. (6) Whether Inter District transfer of stocks have been correctly accounted for and reconciled. (6a) Whether within district transport of stock have been Correctly accounted for and reconciled. (7) Whether the cases for write off of all type losses prepared and submitted to the competent authority in time. Specify outstanding all types of cases and period from which			

outstanding. Also review regularizations of various losses cases. The Quantity issued as shown in form no. 8 is tallied with quantity issued as shown in 5D and quantity issued free of cost for which necessary claims have been lodged /the details of claims have been submitted to H.O.			
A -10 (1) Implication on financial policy of corporation and Recommendations /and suggestions. (2) Over all comments on observation made and suggestion.			
A -11 Any other item of work which the auditors consider necessary but not included in the scope of Internal audit.			
A -12 If Any work of the previous year which arises or is to be done by the corporation in the current year or any work done earlier has to be certified, the necessary records have to be checked and the work has to be done by the auditor of the current year and a certificate has to be issued.			

SCOPE OF DISTRICT INTERNAL AUDIT OF GODOWN

1. Name of Unit:

2.name of in charge of unit

3. Audit conducted on:

4. Person conducting Audit:

GODOWN ACCOUNTS	OBSERVATION	Implication	Recommendation
The Auditor will conduct audit of all Godown centres and will carry out cent percent verification of records for one month in each quarter including last month of the year and offer specific comments on following points :			
1. Whether opening stock have been correctly brought forward as per physical verification reports of last year . Online stock and books stock both are verify compulsory .			
2. Whether labour register 'L' has been maintained correctly on day to day basis and Labour Bill is prepared as per approved rates and terms of agreement or not.			

3. Whether standardization of goods is done within 24 hours / or reasonable time, and whether necessary recoveries have been made from labour bills for late standardization. Specify cases for which recoveries are not made.			
4. Transit shortage noticed have been correctly recorded in E- 1 Register and Form No. 'M' to district offices.			
5. Whether the quantity received has been correctly recorded in E-1 Register. And all columns are properly filled or not.			
6. Whether E Register, H3 (ii) Register are maintained up to date in prescribed Performa and whether godown manager has signed e-register or not.			
7. Whether goods have been issued against valid permits bearing seal of the issuing office and signature of authorised person. Specify defects if any.			
8. Whether goods have been issued after verifying the genuineness of the challans and whether they have been entered in H-1 register and reconciled with the bank scroll.			
9. Whether banks have remitted funds to Gandhinagar. As per agreed terms and conditions. If not, quote instances.			
10. Whether Issue register 'H' has been maintained up to date. And all columns are properly filled or not and comments there on.			
11. To verify and report, if the godown Manager has issued goods by accepting cash or issued goods on credit without prior approval of the Head office. If yes give the instances			
12. Whether Register 'N' for packing materials like Bardan, Barrel etc., has been maintained up to date. Specify defects if any disposal of Bardans/unserviceable barrels have been made or not. If not, specify no. of barrels/Bardans which requires disposal.			
13. To verify whether the stocks of various commodities are issued as per allotments made for various schemes and stock accounts are maintained separately for each scheme.			
14. To verify whether details of issues made are correctly sent to district office for the purpose of preparing claims for subsidy/handling charges to be claimed from the State Govt. Specify deviation if any.			
15. To verify and report whether the Non-operative accounts submitted by the Godown Manager are in conformity with various books of accounts and registers maintained in the godown and show true and fair view of books of accounts. Specify the month for which accounts are verified.			
16. Whether claim for refund of Octroi/market cess fees prepared by FPS dealers/APMC have been correctly certified by the Godown Manager.			
17. Whether the godown manager has correctly recovered the price difference from FPS dealers at the time of revision in the issue prices.			

Specify in details outstanding amount be recovered and of quarter with year wise breakup.			
18. Details of less credit to be recovered at the end of each quarter. If Not give details.			
19. Whether Godown Manager has correctly accounted for pending delivery, Pending delivery clear and refund. Pending delivery outstanding for more than three months should be specified with year wise breakup.			
20. Whether godown manager has allowed deductions such as Credit Note, Rebate, Transport Rebate, Special margin etc., correctly, and as per terms, specify defects if any.			
21. a) Please give details about the abnormal godown loss/cleaning loss etc., noticed during the quarter as under and normal cases of transit loss noticed & prepared. Month Stack no. Commodity Godown Cleaning Loss Qty. Loss Qty. b) Whether godown manager has prepared godown loss/cleaning loss cases for the quarter and send it to district offices. Also specify total outstanding cases of godown loss, cleaning loss and transit loss.			
22. Please give details about barrels issued without barrel deposit during the quarter as under: Name of Date Total Amt. Total No. Excess Amount FPS of deposit of barrel barrels to be Received with FPS issued recovery.			
22. a) Give details about barrels outstanding with present FPS and closed FPS without deposit.			
23. Surprise Physical verification of cash with cash book in Form No. P(4) and also at the end of the year.			
24. Verification of dead stock register maintained at godown level and the reconciliation with physical stock. Whether all new purchases and sales are properly recorded in dead stock register or not.			
25. Verification of 'G' register and whether all recoveries like price difference, less credit, audit recoveries recorded in 'G' register or not. Please also furnish details if recovery is outstanding for more than three months in details and period since outstanding.			
25. Whether license such as PFA, APMC, etc .certificate from weights and measures department have been obtained and renewed from time to time.			
27 .Surprise physical verification of godown stocks once in six months and also at the end of the year and discrepancies, if any, to be reported, a cleared report of discrepancies should be submitted.			
28. Whether all books of accounts at godowns are maintained in prescribed format or not. Comment there on and suggestions if any.			

29. Over all comments on godown audit report and suggestions for improvement in the system.			
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Annexure – "1" of form-A(Internal audit report)

(Checklist Reference 1.13)

Cash on Hand

Sr. No.	Name of Office	Date of verification	Cash balance as per cash book	Actual cash found on the day of verification	Short fall/ surplus if any.	Reasons for short or surplus in cash
1	2	3	4	5	6	7

Signature of Internal Auditor

Annexure – "2" of form-A (Internal audit report)

(Checklist Reference 3.1)

Imprest to subordinate officer/offices (To be given at the end of each period of Audit Spell)

Sr. No.	Name of Office.	Balance as per Book of Disbursing Officer.	Balance as per books of Imprest Holder			Bank reconciliation		
			Bank	Cash	Total	Bank balance as per books of Imprest Holder	Bank balance as per Bank book of Imprest Holder ⁵	Difference (with reasons)
1	2	3	4	5	6	7	8	9

Signature of Internal auditor

Annexure – "3" of form-A (Internal audit report)

(Checklist Reference 3.3)

Temporary/Permanent Advance given to Subordinate Officers/offices

Sr. No.	Name of officer	Month	Opening Balance	Advance given during the month	Advance adjusted during the month	Balance
1	2	3	4	5	6	7

Signature of Internal auditor

Annexure – "4" of form-A(Internal audit report)

(Checklist Reference – 6.3)

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)]

Deputy District Manager Gr-II

District Manager Gr-I

Counter sign.

Internal Auditor

Annexure – "5" of form-A(Internal audit report)

(Checklist Reference 6.4)

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 – "6" of form-A(Internal audit report)

(Checklist Reference 6.5)

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.

Deputy District Manager Gr-II

District Manager Gr-I

Counter sign.

Internal Auditor

Annexure – "7" of form-A (Internal audit report)

(Checklist Reference 6.7)

TDS return filed by District Office

Quarter	Name of return	Due date of return	Date of filling return	Delay if any in filling return.
1	2	3	4	5
04/23 to 06/23	From Salary (24Q)			
	From Contractor (26Q)			
07/23 to 09/23	From Salary (24Q)			
	From Contractor (26Q)			
10/23 to 12/23	From Salary (24Q)			
	From Contractor (26Q)			
01/24 to 03/24	From Salary (24Q)			
	From Contractor (26Q)			

Signature of Internal auditor

Annexure – "8" of form-A(Internal audit report)

(Checklist Reference 7.2)

FUND UTILIZATION

Month	Fund received					Fund Utilized					Balance					Reasons for Balance
	For Transport	For Labour	For Door Step Delivery	For Salary & contingency	For other	For Transport	For Labour	For Door Step Delivery	For Salary & contingency	For other	For Transport	For Labour	For Door Step Delivery	For Salary & contingency	For other	
1	2	3	4	5	6	7	8	9	10		11	12	12	13		14

Signature of Internal auditor

Annexure-8A 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	Transport Bill			
3	Door Step Delivery Bill			
4	Labour Bill			
5	Salary Bill			
6	Fuel Variation Bill			
7	Security Deposit Refund Bill			
8	Conti. Expense			
9	Man power outsourcing			
10	Rented Vehicles outsourcing			
11	LAQ Payment			
12	Other payment			

Deputy District Manager Gr-II

District Manager Gr-I

Counter 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.

Annexure – "9" of form-A(Internal audit report)

(Checklist Reference 7.5)

Income received by District/ other office and Remitted to H.O.

Month	Receipt (Head wise)					Total Receipt	Remitted to HO	
							Date	Amount

Signature of Internal auditor

Annexure – "10" of form-A(Internal audit report)

(Checklist Reference 9.9)

Details under O&M activity carried on by the District

Sr. No.	District	Name of District	Name of Scheme	Sanctioned of Annual O&M estimates.			Allocation in action plan	Expenditure upto _____ (at the end of month of Audit spell)	Excess if any	
				Authority	No. &dt. under which sanctioned is accorded	Sanctioned Cost.			With ref. to sanctioned estimate cost	With ref. to allocation in action plan.
1	2	3	4	5	6	7	8	9	10	11

Signature of Internal auditor

Annexure – "11" of form-A(Internal audit report)

(Checklist Reference 12.1)

Purchase made on Rate Contract by District

Name of District	Month	CV No.	Name of Agency	Kind of Material	Amount of Bill	RC No. & Year	Whether Adjustment of Price variation is made (If applicable)
1	2	3	4	5	6	7	8

Signature of Internal auditor

Annexure – "12" of form-A(Internal audit report)

(Checklist Reference 12.4)

Local Purchase made by District

Name of District	Month	Name of agency	No. & Date of approval	Name of authority who accorded approval of purchase	Material purchased	Amount of purchase
1	2	3	4	5	6	7

Signature of Internal auditor

Annexure – "13" of form-A(Internal audit report)

(Checklist Reference 12.13)

Periodical physical verification of Material lying on stock/ Material at site account.

Sr. No.	Name of District	Name of Godown	Date of physical verification carried out by		
			DSO	DSM	Auditor
1	2	3	4	5	6

Signature of Internal auditor

Note:-Additional annexure can be filled in and attached as per the requirements of the internal audit assignment and checklist mentioned above.

Annexure – "14" of form-A(Internal audit report)

(Checklist Reference 25.3)

Financial Year:

Month:

STATEMENT SHOWING DETAILS OF INCOME FOR GST RETURN

Sr. No.	GST registration Number of Customer	Customer Name	Invoice Date	Taxable Value	Rate of tax (%)	CGST	SGST	IGST	Account Name (Nature of Income)	Income Type: Taxable/Exempt
1	2	3	4	5	6	7	8	9	10	11

Deputy District Manager Gr-II

District Manager Gr-I

Verified by

Internal Auditor

Annexure – "15" of form-A(Internal audit report)

(Checklist Reference 25.4)

Financial Year:

Month:

STATEMENT SHOWING DETAILS OF INCOME FOR GST RETURN

Sr. No.	Name f Party	GST No. Of Party	Date Of Payment	Bill Amount	CGST (1%)	SGST (1%)	IGST (2%) If Applicable
1	2	3	4	5	6	7	8

Deputy District Manager Gr-II

District Manager Gr-I

Verified by

Internal Auditor

Annexure – "16" of form-A(Internal audit report)

(Checklist Reference 25.9)

Financial Year:

Month:

STATEMENT SHOWING DETAILS OF INCOME FOR GST RETURN

Sr. No	GST registration (if any)	Name of Supplier / Person	Invoice Date	Taxable Value	Rate of tax (%)	CGST	SGST	IGST	Account Name (Nature of Income)
1	2	3	4	5	6	7	8	9	10

Deputy District Manager Gr-II

District Manager Gr-I

Verified by

Internal Auditor

FORM- 1

Bid No:	Zone:	
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Criteria of Turnover: The Firm should have an average turnover more than Rs. 50 lacs in last 3 years ended on 31st March 2025.
Note: Copy of last 3(three) completed financial years duly audited and certified by another Chartered Accountant or Chartered Accountant's Turn Over Certificate for the year 2022-23, 2023-24 & 2024-25 in original, otherwise no score will be given.

Sr. No.	Chartered Accountant Name	Year	Amount of Turnover as per Trading Account(In Rs.)	Name of Chartered Accountant	Unique Document Identification Number (UDIN)	Supporting Evidence Submitted (YES/ NO)	If Yes, Please mention Page No. of your Tender Documents
1		2022-23					
2		2023-24					
3		2024-25					
Total Turnover (2022-23, 2023-24 & 2024-25 Year)							
Average Turnover (Total Turnover/3)							
Date:					Signature		
Place:					Firm Name		
					Designation		
					Common Seal		
NOTE: Supporting documentary evidence is required to be submitted along with this Form.							

FORM- 2

Bid No:	Zone:	
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Certificate of constitution

Sr. No.	Minimum Mligibility Criteria (The firm should have been registered for a period of at least 15 Years.)				Date of Issued ICAI Certificate	Supporting Evidence Submitted (YES/ NO)	If Yes, Please mention Page No. of your Tender Documents
1	Certificate of constitution as on 01.01.2025 or subsequent date issued by the Institute of Chartered Accountants of India or Cost Accountants of India till the last date of submission of tender shall be submitted.						
Date:					Signature		
Place:					Firm Name		
					Designation		
					Common Seal		

NOTE: Supporting documentary evidence is required to be submitted along with this Form.

FORM- 3

Bid No:					Zone:						
Sr. No.	Minimum Eligibility Criteria				Documents required				Supporting Evidence Submitted (YES/ NO)	If Yes, Please mention Page No. of your Tender Documents	
1	(i) There must be at least 5 CAs/CostA/C in the firm. Out of which minimum 3 CAs/Cost A/C must be the partners of the firm.				(i) Copy of partnership deed duly notarized. (ii) As a proof appointment letter, Joining letter with one year old and latest salary slip shall be provided. OR (ii) Certificate of constitution showing necessary details issued by ICAI.						
	(ii) If the CA / Cost Accountant is an employee of the CA firm/Cost Accountant Firm, then he must be associated with the firm as an employee for at least one year.										
Date:					Signature						
Place:					Firm Name						
					Designation						
					Common Seal						
NOTE: Supporting documentary evidence is required to be submitted along with this Form.											

FORM- 4

Bid No:				Zone:		
Sr. No.	Minimum Eligibility Criteria			Documents required	Supporting Evidence Submitted (YES/ NO)	If Yes, Please mention Page No. of your Tender Documents
1	The firm must have undertaken audit assignment of at least 1 Listed Company in last 3 financial years completed on 31.03.2025.(i.e. 2022-23, 2023-24 & 2024-25) Or The Firm should have handled at least one any type of audit (e.g Internal Audit, pre audit, statutory audit or concurrent audit) during last 3 years of the Public enterprises, Authorities, organization which is mentioned in Annexure I,II,III (category I or II) of the Resolution Finance Department of GOG Dated 16-09-2019 & dated 08/06/2020.			Copy of Appointment letter/copy of audit report with audited year.		
			1			
			2			
Date:				Signature		
Place:				Firm Name		
				Designation		
				Common Seal		
NOTE: Supporting documentary evidence is required to be submitted along with this Form.						

FORM- 5

FORM- 5								
Bid No:					Zone:			
Sr. No.	Minimum Eligibility Criteria				Documents required		Supporting Evidence Submitted (YES/ NO)	If Yes, Please mention Page No. of your Tender Documents
1	The Firm should have handled at least 3(Three) pre-audit/Internal audit assignments of GOG or GOI undertaking in last 3 financial years completed on 31.03.2025(i.e. 2022-23, 2023-24 & 2024-25) [Only those GOG or GOI or its undertaking, local bodies having turnover of Rs.50 crores and more will be considered.]				Appointment letters, nature of work (i.e. Pre audit/ Internal audit). Further in support of turnover , relevant page of audited annual account of auditee organization is to be attached in respect of completed financial year.			
Date:					Signature			
Place:					Firm Name			
					Designation			
					Common Seal			
NOTE: Supporting documentary evidence is required to be submitted along with this Form.								

FORM- 6

Bid No:					Zone:						
Sr. No.	Minimum Eligibility Criteria				Documents required			Supporting Evidence Submitted (YES/ NO)	If Yes, Please mention Page No. of your Tender Documents		
1	Firm's registered office should be located in Gujarat and if registered office is not located in Gujarat then at least two full time branches should be functional in state of Gujarat for a minimum period of 3 years.				Two branch office in Gujarat for a minimum period of 3 years (As a proof scan copy of firm card or ICAI/ICWAI institute certificate of last 3 years)						
Date:					Signature						
Place:					Firm Name						
					Designation						
					Common Seal						
NOTE: Supporting documentary evidence is required to be submitted along with this Form.											

FORM- 7

Bid No:				Zone:		
Sr. No.	Minimum Eligibility Criteria			Documents required	Supporting Evidence Submitted (YES/ NO)	If Yes, Please mention Page No. of your Tender Documents
1	The firm should have at least 25 persons staff pertaining to audit and assurance work			1. The list of staff along with qualification certificate (B.Com, M.com, MBA (Finance), Chartered Accountant, Cost Accountant), 2. Appointment letters, Joining letters, 3. latest salary slip to be provided.		
Date:				Signature		
Place:				Firm Name		
				Designation		
				Common Seal		
NOTE: Supporting documentary evidence is required to be submitted along with this Form.						

FORM- 8

Bid No:						Zone:						
Sr. No.	Documents	1)Pan card Number, 2) GST number 3) Bank details	Documents required	Supporting Evidence Submitted (YES/ NO)	If Yes, Please mention Page No. of your Tender Documents							
1	EMD Payment receipt UTR Number		UTR Number									
2	Chartered Accountant – Registration from ICAI		Registration from ICAI									
3	Pan card & return of last 3 years		Pan card									
4	GST number		GST number									
5	Bank details		Cheque or Bank details									
6	Mobile Number		-----	-----	-----							
7	E-mail id		-----	-----	-----							
Date:			Signature									
Place:			Firm Name									
			Designation									
			Common Seal									
NOTE: Supporting documentary evidence is required to be submitted along with this Form.												