

**बिड दस्तावेज़ / Bid Document**

बिड विवरण/Bid Details	
बिड बंद होने की तारीख/समय /Bid End Date/Time	09-02-2026 12:00:00
बिड खुलने की तारीख/समय /Bid Opening Date/Time	09-02-2026 12:30:00
बिड पेशकश वैधता (बंद होने की तारीख से)/Bid Offer Validity (From End Date)	90 (Days)
मंत्रालय/राज्य का नाम/Ministry/State Name	Delhi
विभाग का नाम/Department Name	Information Technology Department Delhi
संगठन का नाम/Organisation Name	N/a
कार्यालय का नाम/Office Name	Gsdl
वस्तु श्रेणी /Item Category	Financial Audit Services - Audit report; CAG Empaneled Audit or CA Firm
अनुबंध अवधि /Contract Period	4 Month(s)
बिडर का न्यूनतम औसत वार्षिक टर्नओवर (3 वर्षों का) /Minimum Average Annual Turnover of the bidder (For 3 Years)	8 Lakh (s)
उन्हीं/समान सेवा के लिए अपेक्षित विगत अनुभव के वर्ष/Years of Past Experience Required for same/similar service	3 Year (s)
इसी तरह की सेवाओं का पिछला आवश्यक अनुभव है/Past Experience of Similar Services required	Yes
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,Bidder Turnover,Certificate (Requested in ATC),Additional Doc 1 (Requested in ATC),Additional Doc 2 (Requested in ATC),Additional Doc 3 (Requested in ATC),Additional Doc 4 (Requested in ATC) *In case any bidder is seeking exemption from Experience / Turnover Criteria, the supporting documents to prove his eligibility for exemption must be uploaded for evaluation by the buyer

बिड विवरण/Bid Details	
क्या आप निविदाकारों द्वारा अपलोड किए गए दस्तावेजों 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	10
दिनों की संख्या, जिनके लिए बिड लगाने की समय-सीमा बढ़ाई जाएगी। / Number of days for which Bid would be auto-extended	3
ऑटो एक्स्टेंशन अधिकतम कितनी बार किया जाना है। / Number of Auto Extension count	2
बिड से रिवर्स नीलामी सक्रिय किया जाना चाहिए। / Bid to RA enabled	No
क्रेता के लिए उपलब्ध आईटीसी/ITC available to buyer	Yes
बिड का प्रकार/Type of Bid	Single 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	200000
मूल्यांकन पद्धति/Evaluation Method	Total value wise evaluation
मूल्य दर्शाने वाला वित्तीय दस्तावेज ब्रेकअप आवश्यक है। / Financial Document Indicating Price Breakup Required	Yes

#### ईएमडी विवरण/EMD Detail

आवश्यकता/Required	No
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#### ईपीबीजी विवरण /ePBG Detail

एडवाइजरी बैंक/Advisory Bank	State Bank of India
ईपीबीजी प्रतिशत (%) /ePBG Percentage(%)	5.00
ईपीबीजी की आवश्यक अवधि (माह) /Duration of ePBG required (Months).	6

(a).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 :**

GEOSPATIAL DELHI LIMITED

GEOSPATIAL DELHI LIMITED ,3RD FLOOR C-WING, VIKAS BHAWAN-II, UPPER BELLA ROAD, CIVIL LINES DELHI-110054

(Geospatial Delhi Limited)

**UIN Number NCTGC2415P**

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

**एमआईआई अनुपालन/MII Compliance**

एमआईआई अनुपालन/MII Compliance	Yes
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1. The minimum average annual financial turnover of the bidder during the last three years, ending on 31st March of the previous financial year, should be as indicated above in the bid document. Documentary evidence in the form of certified Audited Balance Sheets of relevant periods or a certificate from the Chartered Accountant / Cost Accountant indicating the turnover details for the relevant period shall be uploaded with the bid. In case the date of constitution / incorporation of the bidder is less than 3-year-old, the average turnover in respect of the completed financial years after the date of constitution shall be taken into account for this criteria.

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

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

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

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

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

**अतिरिक्त योग्यता /आवश्यक डेटा/Additional Qualification/Data Required**

**Number of years of experience as on date of which at least XX years should be in internal/external audit of companies, PSUs and centrally funded institutions.:**Number of years of experience as on date of which at least 03 years should be in internal/external audit of companies, PSUs and centrally funded institutions.

**Number of full-time partners/experienced and qualified professionals in full time employment at senior level with experience in handling similar or relevant projects:**Number of full-time partners/experienced and qualified professionals in full time employment at senior level with experience in handling similar or relevant projects SHOULD BE AT LEAST 05

**Number of XX fulltime CA's required and YY professional audit staff:**Number of 05 fulltime CA's required and 04 professional audit staff

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

### तकनीकी विशिष्टियाँ /Technical Specifications

विवरण/ Specification	मूल्य/ Values
<b>कोर / Core</b>	
Scope of Work	Audit report
Type of Financial Audit Partner	CAG Empaneled Audit or CA Firm
Type of Financial Audit	Internal Audit
Category of Work under Financial Audit	Audit of financial statements , Reliability of financial reporting , Internal control of financial , Compliance with law & regulations , Governance of company , Compliance with contracts , Risk Management , Review system & processes , Treasury operations , Bank Transactions , Internal Control over Financial Reporting
Type of Industries/ Functions	Sales, Services and Revenue , Purchase & Procurement , Inventory & Store management , Human Resource & Payroll , Operational & Administrative , Owners Capital , Fixed assets, depreciation and amortisation , Payables , Receivables , Cash and Bank Balance
Frequency of Progress Report	Annual
MIS Reporting for Financial Audit support	Yes
Frequency of MIS reporting	Annual
State	NA
District	NA
<b>एडऑन /Addon(s)</b>	
Post Financial Audit Support	Yes

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

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

#### अतिरिक्त विशिष्ट दस्तावेज /Additional Specification Documents

#### परेषिती/रिपोर्टिंग अधिकारी /Consignees/Reporting Officer and Quantity

क्र.सं./S.N o.	परेषिती/रिपोर्टिंग अधिकारी /Consignee Reporting/Officer	पता/Address	Quantity	अतिरिक्त आवश्यकता /Additional Requirement
1	Om Prakash	110054, GEOSPATIAL DELHI LTD. 3RD FLOOR, C-WING, VIKAS BHAWAN-II, CIVIL LINES, NEW DELHI-110054	Project / Lumpsum Based	<ul style="list-style-type: none"> <li>Number of Months for which Post Audit Support is required : 1</li> </ul>

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

##### 3. Generic

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

##### 4. Buyer Added Bid Specific Scope Of Work(SOW)

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

##### 5. Buyer Added Bid Specific ATC

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

#### 6. Buyer Added Bid Specific SLA

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

#### 7. Buyer Added Bid Specific SLA

Text Clause(s)

Please read the **TENDER DOCUMENT FOR INTERNAL AUDITOR SERVICE for GSDL FOR THE F.Y. 20 24-25 and 2025-26 attached with the Link "BUYER ADDED BID SPECIFIC SLA"**

**and with "BUYER ADDED BID SPECIFIC ATC" & IN LINK "BUYER ADDED BID SPECIFIC SCOPE OF WORK(SO W)" .Read carefully .**

#### 8. Buyer Added Bid Specific ATC

Buyer Added text based ATC clauses

Please read the **TENDER DOCUMENT FOR INTERNAL AUDITOR SERVICE for GSDL FOR THE F.Y. 20 24-25 and 2025-26 attached with the Link "BUYER ADDED BID SPECIFIC SLA"**

**and with "BUYER ADDED BID SPECIFIC ATC" & IN LINK "BUYER ADDED BID SPECIFIC SCOPE OF WORK(SO W)" .Read carefully .**

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## 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 नियिदा में बिड देने के लिए तभी पात्र होगा जब वह बिड देने वाला सक्षम प्राधिकारी के पास पंजीकृत हो। बिड में भाग लेते समय बिडर को इसका अनुपालन करना होगा और कोई भी गलत घोषणा किए जाने व इसका अनुपालन न करने पर अनुबंध को तत्काल समाप्त करने और कानून के अनुसार आगे की कानूनी कार्रवाई का आधार होगा। 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---**



**Geospatial  
DELHI LIMITED**  
(A Govt. of NCT of Delhi Company)

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

## TENDER DOCUMENT

FOR

**INTERNAL AUDITOR SERVICE for GSDL**

**FOR THE F.Y. 2024-25 and 2025-26**



## INVITATION FOR BIDS (IFB)

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

### Section: 1:- Instructions to Bidders:

1.1	Name of the Work	Contract for providing <b>internal Audit Service for GSDL, for F.Y. 2024-25 and 2025-26</b>
1.2	Availability of Bid Document	As per GeM portal
1.3	Date and time of submission of Online Bid	As per GeM portal
1.4	Date & Time of opening of Bid (Technical Bid only)	As per GeM portal
1.5	Bid Security	As per GeM portal
1.6	Authority to obtain further information	Sh. S.K. Taneja, Company Secretary Geospatial Delhi Limited
1.7	Portal for Uploading of Bid Documents, Seeking Pre-bid queries, Uploading of Reply to pre-bid queries, Uploading of Corrigendum/Addendum, Submission of bids, Uploading of Post bid clarifications, Award of Work etc.	gem.gov.in



## Section: 2:- Evaluation and Qualification Criteria:

2.1	Eligibility	<ul style="list-style-type: none"> <li>i. Firm/LLP of Chartered Accountants should have empanelment with CAG, station of Delhi for financial year 2025-2026.</li> <li>ii. Firm/LLP of Chartered Accountants should, have experience of at least 3 years in Internal Audit/Statutory Audit of Central Govt. /State Govt. PSU/ Company.</li> <li>iii. Firm/LLP of Chartered Accountants should have registered office in Delhi.</li> <li>iv. Firm/LLP of Chartered Accountants should have atleast three full time practicing Chartered Accountant as partner, and should be registered with ICAI.</li> <li>v. Joint Venture (JV), Proprietorship firm and Foreign bidders are not eligible to participate.</li> <li>vi. Existing Statutory Auditor of GSDL, its subsidiary, are not be eligible to participate.</li> <li>vii. Average Turnover of Rs. 8 Lakh for the last three years (F.Y. 2022-23.2023-24 and 2024-25) as per certificate of Chartered Accountant/Audited Balance Sheet and Profit and Loss A/c</li> <li>viii. The bidder should have positive net worth in last three F.Y. (Certificate of Chartered Accountant is required)</li> </ul>
2.2	Preparation of the Bids	<ul style="list-style-type: none"> <li>i. The Bidder shall submit with its Technical Bid the following additional documents <ul style="list-style-type: none"> <li>a. Registration Certificate of LLP, if bidder is LLP. Partnership Deed, if bidder is Partnership Firm.</li> </ul> </li> </ul>



	<p>b. Certificates issued by the Institute of Chartered Accountants of India, certifying Partners in the firm/LLP.</p> <p>c. Certificate regarding empanelment with CAG for Delhi region for the Financial year 2025-26</p> <p>d. Submission of Audited Balance Sheet and Profit and Loss A/c by an Independent Chartered Accountant to demonstrate bidders' current financials having average turnover of Rs. 08 lakhs in last three (F.Y. 2022-23.2023-24 and 2024-25).</p> <p>e. Positive net worth Certificate by an Independent Chartered Accountant or Statutory Auditors of the bidder for the last 3 years. Chartered Accountant issuing the certificate must not be a partner / Director / associates in the bidder firm / LLP).</p> <p>f. Firm/LLP of Chartered Accountants should have atleast three full time practicing Chartered Accountant as partner, and should be registered with ICAI. Detail of Manpower and certificate of manpower.</p> <p>g. Requisite documents of Firm/LLP of Chartered Accountants having registered office in Delhi.</p> <p>h. Experience Certificate at least 3 years in Internal Audit/Statutory Audit of Central Govt. /State Govt. PSU/ Company. Completion Certificate with work order detail is required.</p>
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### Section: 3:- Scope of Work:

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



also exercise management control over non-financial activities with the help of efficient Internal Audit mechanism.

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

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

3.5 In order to understand the scale of operation of GSDL, transactions undertaken during the F.Y. 2024-25, is as follows:-

- a) Income: 5.54 Crore
- b) Expenses: 4.70 Crore
- c) Vouchers: 4025

### **3.6 Scope of Work for internal Auditor For Financial Year 2024-25 and 2025-26**

#### **I The internal auditor:**

- (a) Shall ensure that no transaction, agreement, act or commitment of the GSDL is ultra vires the laws prevailing and/ or applicable for the period under audit.
- (b) Shall ensure that no transaction is booked in the books of accounts against mandatory accounting standards issued by the Institute of Chartered Accountants of India and/ or as notified by Companies (Accounting Standards) Rules, 2015.



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

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

**1. Finance & Accounts**

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



any.

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



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



authority and also to suggest for Cost Control measures, if any.

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



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

- xl. To check all the Statutory record register, including minutes' books and to see that accounting effects and all the decision taken at Board Meeting/ General Meeting are given in the books of accounts.
- xli. To review and help the management in implementing proper accounting procedures and internal check control and computerization system.
- xlii. To ensure compliance and coordination with statutory Auditor, Tax Auditor, GST Auditor, and CAG commercial Audit.
- xliii. Internal Auditor shall provide mechanism to the management for establishing adequate internal financial control system in place and operating effectively of such control.
- xliv. Internal Auditor shall help to prepare Financial Statement of GSDL and give report on the Annual Financial Statement of GSDL w.r.t following :
  - (a) in the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;
  - (b) the directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit and loss of the company for that period;
  - (c) the directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;



(d) the directors had prepared the annual accounts on a going concern basis; and

(e) the directors, had laid down internal financial controls to be followed by the company and that such internal financial controls are adequate and were operating effectively.

(f) the directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

xlv. Internal Auditor shall advise for compliance with the provisions of all applicable laws and ensure that such systems are adequate and operating effectively.

xlvi. Internal Auditor shall provide the details of change in applicable law made from time to time and ensure compliance of same by GSDL with reference to Accounting, Taxation, Goods & Service Tax and all law/rules/regulating applicable.

xlvii. Internal Auditor shall also identify the risk to which GSDL is exposed and suggest mitigation measures for the same.

### **III The Internal Auditor should review and report in respect of the following areas.**

#### **1. Review of:-**

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

#### **2. Administration and Personnel**



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

### 3. Other Matters:

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

### (IV) The Internal Auditor should suggest and report in respect of the following areas.

- i. Suggestions for improvement in accounting, compliances of rules, taxation matters, awareness about accounting standards, laws prevailing and amendments being introduced by government.



- ii. Suggestion for better accounting practices and business policies based on auditors' experience with practicality of uniform applicability.
- iii. Suggestions for betterment of processes, capturing of information and improving MIS.
- iv. Suggestion for improvement in internal control system for financial and non-financial activities.
- v. Suggestions on Income Tax, GST and provision of the Companies Act-2013 etc.

### **Section 7: General Conditions of Contract**

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

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

### **Section 8: Award of Work**

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

### **Section 9: Financial/Price Bid**

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

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

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

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



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

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

## Deliverables

- I. Selected bidder shall submit the internal audit report and Financial Statement of GSDL as per Companies act 2013 for Financial Year. 2024-25, with in fifteen days from the issue of work order. Internal Audit report for F.Y 2025-26 and Financial Statement of GSDL as per Companies act 2013, shall be submitted by **15<sup>th</sup> June 2026**.
- II. The Audit team must compulsorily comprise of minimum 1 Qualified CA with post qualification experience of 3 years and minimum two CA inter audit Assistant.