



**INVITATION FOR SUBMISSION OF QUOTATION FOR  
CONDUCTING GST AUDIT OF THE BANK FOR F.Y.2025-26**

Applications are invited from eligible Chartered Accountant (CA) Firms for conducting GST Audit of “The Andhra Pradesh State Co-operative Bank Limited” (APCOB) for the Financial Year 2025-26.

**Schedule of Events:**

- Opening date for receipt of applications – 30.04.2026
- Last date for receipt of applications – 14.05.2026
- Date for opening of Technical Bids – 15.05.2026
- Date for opening of Financial Bids – 15.05.2026

**I. Job Profile:**

To conduct GST Audit of APCOB, Head Office for the F.Y.2025-26.

**II. Eligibility Criteria:**

- a. The audit firm shall have been enrolled/registered with Institute of Chartered Accountants of India (ICAI).
- b. The audit firms falling under category I, II & III.
- c. Audit firms having experience in bank audit for 05 years and more.
- d. The audit firm name shall appear in the Diploma in Information System Audit (DISA) qualified list of CAs provided by ICAI.
- e. The factors like number of FCA/ ACA available with the firm, year of establishment, number of years of experience in the bank audit etc. will play crucial role in selection of the firm.
- f. Audit to be conducted as per the extant guidelines of NABARD/ RBI.

**III. Procedure for Empanelment:**

The selection of chartered accountant firm GST auditor of the Bank is completely based on the soundness and experience of the CAs and Professional Staff available and price quoted by the firm. The bank reserves the right to finalize the CA firm and appoint as Concurrent Auditor of the Bank for the F.Y.2025-26.

**IV. Application Guidelines:**

- a. Chartered Accountant firms can apply from 21.04.2026 to 02.05.2026 in the application proforma prescribed by the Bank, the hard copy of quotations should reach the Bank on or before 02.05.2026.
- b. Incomplete applications and / or applications without aforesaid documents will be rejected without assigning any reason thereof.
- c. Any resultant dispute arising out of this notification shall be subject to the sole jurisdiction of the courts situated in Vijayawada.
- d. Further, it is requested to **submit the sealed quotation (Financial bid)** along with the duly filled-in application to the Head office of the Bank within the prescribed time limit in hard copy.

#### **V. Disclaimer:**

In case it is detected at any stage that the firm does not fulfil the eligibility norms and it has furnished any incorrect / false information or suppressed any material fact(s), the application will stand cancelled. If any of these shortcomings is / are detected even after appointment, their services are liable to be terminated. Decision of APCOB in all matters regarding eligibility and selection would be final and binding on all applications/ firms. No further representation or correspondence will be entertained by APCOB in this regard.

#### **Encl:**

- Application Format- (Annexure-I)
- Quotation Format - (Annexure II)
- Scope of Work

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**HO:** #27-29-28, NTR Sahakara Bhavan, Governorpet, Vijayawada, NTR District – 520002.  
**Dept.:** IAD      ☎: 0866-2429052/34      ✉: iad@apcob.org

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**Annexure-I****Particulars of the Firm:**

<b>S.No.</b>	<b>Particulars</b>	
1	Name of the Firm	
2	a. Unique Code Number (UCN) b. Firm Registration Number with ICAI	
3	Names of the Partners of the Firm with Age	
4	Date of Certificate of Practice of each partner	
5	Contact Details: <ul style="list-style-type: none"> <li>• Name of the Person-In-Charge</li> <li>• Contact Number</li> <li>• Address of the firm</li> <li>• Mail id of the firm</li> </ul>	
6	If the firm is having branches at other places, give the details of: <ul style="list-style-type: none"> <li>• Branch address</li> <li>• Contact person</li> <li>• Contact number</li> </ul>	
7	Year of Establishment of the Firm & Category of the Firm as per ICAI.	
8	No. of Full Time Partners (FTPs) associated with the firm for a period of atleast three (3) years	
9	Out of total FTPs, number of Fellow Chartered Accountant (FCA) Partners associated with the firm for a period of atleast three (3) years	
10	Number of paid CAs in the Firm	
11	Number of CAs with DISA Qualification in the Firm (Partners and Paid CAs)	
11	Experience in Audit of Banks <ul style="list-style-type: none"> <li>• No. of years as Statutory Central Auditor</li> <li>• No. of years as Statutory Branch Auditor</li> <li>• No. of years as Concurrent Central Auditor</li> <li>• No. of years as Concurrent Branch Auditor</li> <li>• No. of Years as GST Auditor of the Bank</li> </ul>	

12	No. of Professional Staff in the Firm	
13	Whether the firm is also providing Income Tax and GST services	Income Tax: Yes / No GST : Yes / No

**Additional Information:**

- a. Copy of Constitution Certificate.
- b. Whether the firm is a member of any network of audit firms or any partner of the firm is a partner in any other audit firm? If yes, details thereof.
- c. Whether the firm has been appointed as Statutory Auditor by any other Co-operative Bank/ Commercial Bank/ Firms in the present financial year? If yes, details thereof.
- d. Whether the firm has been appointed as Concurrent Auditor by any other Co-operative Bank/ Commercial Bank/ Firms in the present financial year? If yes, details thereof
- e. Whether the firm has been appointed as GST Auditor by any other Co-operative Bank/ Commercial Bank/ Firms in the present financial year? If yes, details thereof
- f. Whether the firm has been debarred from taking up audit assignments by any regulator/Government agency? If yes, details thereof.
- g. Details of disciplinary proceedings etc. against firm by any Financial Regulator/ Government agency during last three years, both closed and pending.

**Declaration:**

The firm complies with all eligibility norms prescribed by RBI regarding appointment of Statutory/concurrent/GST Auditor of Co-operative Banks. It is certified that neither I nor any of our partners/ members of my/ their families (family will include besides spouse, only children, parents, brothers, sisters or any of them who are wholly or mainly dependent on the Chartered Accountants) or the firm/ company in which I am/ they are partners/ directors have been declared as wilful defaulter by any bank/financial institution.

It is confirmed that the information provided above is true and correct.

Signature of the Partner  
(Name of the partner with Membership Number)

Date:

**//On the letter Head of the Audit firm//**

**ANNEXURE-II**

**QUOTATION FOR CONDUCTING GST AUDIT OF APCOB FOR THE FY 2025-26**

To  
The General Manager  
Internal Audit Department (IAD)  
The A P State Co-operative Bank Ltd.,  
Head Office, Governorpet,  
Vijayawada – 520002.

Sir/Madam,

**Sub:** Name of the Audit Firm – Submission of Quotation for conducting GST audit of APCOB for the FY 2025-26 – Reg.

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We herewith submit the Quotation for conducting GST audit of APCOB for the FY 2025-26.

The Quoted amount is (Basic amount) Rs. \_\_\_\_\_

GST Rs. \_\_\_\_\_

Total quotation amount (incl of all taxes) Rs. \_\_\_\_\_

I/We further declare that the quoted amount submitted by me/us is the final amount (incl of Taxes). Incase of any deviation is found, the Bank may take necessary action, including Blacklisting of the firms/members, as it may deem fit.

Signature of the Authorized Official/Partner  
(Name of the Authorized Official/Partner)

Date:

### **Scope of Audit**

- To check whether the monthly returns GSTR1, GSTR3B are sent within the time limits.
- To verify whether the monthly GST is remitted to government
- To check whether the Input tax credit in the online and in banks books is tallied.
- To check the Input Tax Credit is correct on random basis.
- Notices – Pending and Status of the same.
- Any Statutory penalty/warning letters etc.,