Gujarat Water Infrastructure Limited.

Request for Proposal

EMD :Rs.4,500/-

Appointment of an Internal Auditor for Internal Audit of Accounts of GWILand its10Project of Gujarat for the Financial Year 2025-26& 2026-27

Name of Client :

Gujarat Water Infrastructure Limited,
Block No. 1, Dr. Jivraj Mehta Bhavan,
GANDHINAGAR-382010

Telephone: - 079-232-22547, 232-29162,232-26336

Email: gwil.finance@gmail.com

GEM E-Tendering Schedule

Sr.No.	Event	Date and time
1	Tender Issue Date	Dt:16/07/2026
2	Last Date and Time for submission of written queries for clarification only by e-mail on gwil.finance@gmail.com	Dt: 22/07/2026 Time: 18.00 Hrs.
3	Last Date and Time for reply clarification/corrigendum as case may be by GWIL in response to the query of bidders	Dt: 24/07/2026 Time 18:00 Hrs.
4	Last Date and Time for submission of Online proposal (Technical and Financial)	Dt:27/07/2026 Time: 15.00Hrs.
5	Last Date and Time for submission of EMD physically at GWIL, Gandhinagar	Dt.27/07/2026 Time: 15.00 Hrs.
6	Date and Time of Opening of Technical Bid	Dt.27/07/2026 Time: 15.30 Hrs.
7	Date and Time of Opening of Financial Bid	To be informed to Technically qualify bidders well in advance
8	Contact person for queries	Mr. B V Gamit Chief General Manager (Finance) Mo. 94278 68671 Mr. Dinesh L Solanki Divisional Accountant gwil.finance@gmail.com
9	Address for Communication	Block No.1, 1st Floor, Dr. Jivraj Mehta Bhavan, Sector-10A, Gandhinagar-382010, Gujarat Phone No. 9978441148
10	Bid Validity	180 Days.
11	Minimum fees will be	Rs. 1,50,000.00

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Gujarat Water Infrastructure Limited (GWIL), Block No:1, DR. Jivraj Mehta Bhavan,Gandhinagar

LETTER OF INVITATION

Sir / Madam,

Subject: **Appointment of an Internal Auditor for Internal Audit of Accounts of GWILand its10 Project Offices of Gujarat for the Financial Year 2025-26& 2026-27**

1. You are hereby invited to submit your proposal for providing the Internal Audit of GWIL& its10Offices of GUJARAT the purpose of this assignment is:

- To appointment Internal Auditor for the Internal Audit of Accounts of GWIL and forits 10offices situated in different districts of Gujarat.
- To enable implementing agency to have timely monitoring Accounting records and reporting of the financial transaction.

2. The following documents are enclosed to enable you to submit your proposal

(a) Terms of Reference (TOR) **(Annexure-1)**

(b) Supplementary information for Internal Audit**(Annexure-2)**

(c) Nos. of Offices **(Annexure-3)**

(d) **Schedule of Price Bid (Annexure-4)**

(e) A Sample Form of Contract for auditing Services under which the services will be performed **(Annextures-5)**

3. In order to obtain first hand information on the assignment and the local condition. You may contact Manager (Finance & Accounts), GWIL, Sector-10A, Gandhinagar, Tele.079-232-22547/232-29162 Fax No. 079-232 25979

4. The prospective Internal Auditor will have an opportunity to obtain clarification regarding the scope of the work, terms of reference, contract conditions and any other pertinent information. You can submit us queries through mail on email id given as above.

5. **The submission of the proposals:** The proposals shall be submitted in two parts viz., Technical Proposal and Financial Proposal and should follow the form given itssupplementary information.

5.1 The "**Technical**"and"**Financial**"proposals must be submitted following the formats / schedules given itssupplementary information for auditor. The first partmarked as "**TECHNICALPROPOSAL**"should include the description of the firm / organization, the firm's general experience its field of assignment, the qualification and competency of the personal proposed for this assignment and the proposed work plan methodology and approach in response to suggested terms of reference. The first part i.e. Technical Proposal should not contain any cost information whatsoever. The second part i.e. **“FINANCIALPROPOSAL”** shouldcontain detailed price offer the audit services.

Technical proposal along with documentary evidence showing qualification criteria will be submitted in physical form .**The bidder has to mention “Proposal for Internal Audit of GWIL" on the envelope.** Second part**"FINANCIALPROPOSAL"**must be submitted separately.

Eligibility Criteria

Firms must qualify in the following minimum criteria:-

Sr. No	Criteria	Minimum Requirement	Documents to be furnished as Supporting
1	Category of the Firm	The firm should be Category-Ias per ranking provided by ICAI on the date of tender.	Self-certified Latest Multipurpose Empanelment Form (MEF) issued by ICAI for FY: **2025-26**containing the category of the firm.
2	Audit and Attestation Income	Gross Receipt of the firm should be more than 50 Lakhs during last three financial years from Audit Attestation work.	Copy of Audited Statement of Profit and Loss of FY 2023-24, 2024-25 and 2025-26 shall be attached with**Annexure-A**
3	Existence of the Firm	The firm should be existence for at least 15 years on the date of tender.	Self-attested copy of Firm Registration Certificate issued by ICAI.
4	Number of CA as Partner	Firm should have at least 5 CAs or more as partners and at least 3 CAs should be FCA.	Self-attested copy of latest Firm Card to be attached with **Annexure-B**
5	Similar Work	Similar kind of Audit Assignment i.e. Tax Audit and Income tax return filing, GST Audit and filing of GST return, of minimum 1 listed PSUs/Authorities/ Government Organizations/Board/ Nigam/Trust etc. should be carried out in last 03 years by the firm. (FY: 2023-24, FY: 2024-25, FY: 2025-26)	Work Order/Contract/Audit Completion Certificate shallbe attached with **Annexure-C**
6	Head office or Branch Office	Registered office of the firm should be in Ahmedabad/Gandhinagar. If not, 1 Full time branch shall be in Ahmedabad/Gandhinagar for at least 3 years on full time basis	Self-certified copy of latest Firm Card Containing the details of Registered office or 1 full time branch office to be attached with Annexure-D

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

6. DECIDING AWARD OF CONTRACT

Those bids, which are technically complied as per the Minimum Eligibility Criteria will be considered for Financial Opening. Out of all open Financial Offers, the lowest evaluated bid will be considered.

7. Please note that the Chief General Manager (Finance)GWIL, Gandhinagar is not bound to select any of the firms submitting proposals. Further as quality is the principal selection criterion, the Chief General Manager (Finance), GWIL, Gandhinagar does not bind itself in any way to select the firm offering the lowest price.

8. You are requested to hold your proposal valid for 180 days from the date of submission without change the personal proposed for the assignment and your proposed price. The Chief General Manager (Finance), GWIL, Gandhinagarwill make its best efforts to select auditorfirm within this period.

9. In case the firm withdraws assignment after allocation/ denies performing audit after selection, The firm will be disqualified, Performance security will be forfeited and appropriate disciplinary actions will be initiated against such firm including reporting to ICAI.

10. Please note that cost of preparing a proposal and of negotiating a contract including visits to GWIL, Gandhinagarif any, is not reimbursable as a direct cost of the assignment.

11. Successful bidder has to deposit performance security of 5% of the quoted amount within 10 days by D.D. payable at Gandhinagar in favor of, "Chief General Manager (Finance), GWIL, Gandhinagar" of any Nationalized / Scheduled Bank or FDR of nationalized bank or Schedule bank or Bank Guarantee as approved by finance Department GR no. EMD/10/2015/508/DMO Dated.27/04/2016. If Performance Security is in form of FDR or Bank Guarantee it must be for the period of 24 months and released or refunded after 24 months from the date of work order.

12. In case of delay in submission of Audit Report, as prescribed in schedule of conducting Internal Audit, Chief General Manager (Finance) may recover penalty at the rate of 0.1% of Audit Fee Payable per week maximum up to 10% of Audit Fee payable.

13. You have to start the work immediately within **7Days**after execution of agreement and should be completed as per 5(b) of TOR.

14. Please note that the remuneration, whichyou receive from the contract, will be subject to normal tax liability in India. Kindly contact the concerned tax authorities for further information in this regard if required.

15. Minimum fees will be Rs. 1,50,000/-.

Yours faithfully,

-SD-
Chief General Manager (Finance)
GWIL
Sector-10-A, Gandhinagar

Enclosure:

1. Annexure A
2. Annexure B
3. Annexure C
4. Annexure D
5. Terms of Reference (TOR) **Annexure- 1**
6. Supplementary Information to Internal Audit. **Annexure - 2**
7. Nos.ofunit of each office for Internal Audit. **Annexure - 3**
8. Schedule of Price Bid **Annexure-4**
9. Draft agreement under which services will be performed. **Annexure-5**
10. **Scope of Work as per Annexure-6**

Annexure-"A"
DETAILS OF INCOME OF THE FIRM

Sr No	Type of Income	Year 2023-24	Year 2024-25	Year 2025-26
1	**Total turnover as per Profit-Loss**			

Attach Turnover Certificate certified by C.A.

Annexure-"B"
LATEST DETAILS OF CHARTERED ACCOUNTANTS IN THE FIRM

Sr No	Name of Member	Membership No.	Qualification	Designation (Partner/Employee)	Date of Joining of Firm
1	2	3	4	5	6

Please attach duly certified copy of Firm Card issued by ICAI in support of the aforesaid information.

Annexure - "C"
DETAILS OF "SIMILAR WORK" CARRIED OUT BY THE FIRM

Sr No	Name of Entity	Year of Audit	Type of Entity (PSU/Authorities/Trust etc.)	Nature of Work	Date of Completion Certificate of Audited Organization
1	2	3	4	5	6

Please attach a certificate of competent authority of organization to the effect that the assignment has been successfully completed on the letterhead of organization in support of the aforesaid information.

Annexure - "D"

Sr No	Registered Office/Branch Office	Address	State	Year of Establishment	No of Resources in Registered/Branch Office
1	2	3	4	5	6

ANNEXURE – 1

TERMS OF REFERENCE (TOR)

Appointment of an Internal Auditor for Internal Audit of Accounts of GWIL, and its10Offices of Gujarat for the Financial Year 2025-26& 2026-27.

1. BACKGROUND

vision of Gujarat Water Infrastructure Limited is to establish bulk water Infrastructure projects across the state for drinking water and ensure equitable and efficient distribution of water for Regional Water Supply Schemes (RWSS) for villages covered by GWSSB, Nagar Palikas, Corporations, and Industries.

- To prepare, promote, execute, finance, implement and operate and maintain water supply projects in the state of Gujarat.
- To undertake, design, formulate execute, implement and operate and maintain any other water pipeline schemes and projects based on ground or surface water sources including the Sardar Sarovar and other Canals.
- To construct the network of pipelines connecting to the canal network of the Sardar Sarovar Project or any other water source. And to set up sub-station for the required purpose, with electrical and mechanical equipment installation.
- To buy water from Sardar Sarovar Narmada Nigam Limited, Water Resources Department or any other organization on such terms and at the tariff rate as decided by Govt. of Gujarat, with the prior approval of Government and to supply and sell the water at the rate approved by the Govt. of Gujarat.
- To construct, create water reservoirs to have at least 15 days storage to met with the requirement of water in case of failure/maintenance of Canal as the case may be.
- To ensure efficient use of water by various consumers and for this purpose to exercise required control and take appropriate measures to prevent all avoidable wastage of water to run the project efficiently.
- To draw up standards and specifications for implementations of the project and for the maintenance thereof.
- To prepare projects, technical studies like, alignment survey, leveling, Hydraulic design, selection of materials / equipment, Economic design of pipe line/ pumping machinery are carried out before launching any project.

2. OBJECTIVE

Internal Audit is a control that functions by examining and evaluating the adequacy and effectiveness of other controls throughout the organizations. The objective of the current internal audit is to seek a professional opinion on the financial position of GWIL,JalJeevan Missionprogramme and Other various Programme. The internal auditor should also ensure that funds received and expenditure incurred for the accounting period are in accordance with laid out financial regulations, procurement procedures and other orders issued from time to time and that proper accounts are maintained at Head Offices &project offices under various districts of Gujarat.

3. SCOPE OF WORK

The Scope of work shall be as under:

GWIL purchases the water sand sell the same to ULBs, Private organizations. Expenditure is incurred against various activities approved its Annual Work Plan & Budget from funds released by State Government and others covering the programme cost. A statement of expenditure based on actual amounts spent under various interventions is sent to Government of Gujarat.No Ind AS is applicable to GWIL as on the date of this RFP.The internal auditor is required to exercise tests of accounting records, internal checks and control and other necessary internal audit of the accounts as per general principles. In conducting the Audit, specific attention should be given to the following:

(a) The internal audit activities should include payment audit as well as independent appraisals for examination and evaluation of adequacy effectiveness of the financial, operational and control activities of the programme.

(b) The responsibilities of the internal auditors should include reporting on the adequacy of internal controls, the accuracy and propriety of transactions, the extent to which assets are accounted for and safe guarded, and the level of compliance with GWIL'sfinancial norms.

(c) All necessary supporting documents, record and accounts have been kept in respect of all programme expenditure including expenditure covered by Statement of Expenditure. Clear linkages should exist between the books of accounts and reports presented for the Government of India and GWIL.

(d) All funds have been used in accordance with the condition of the relevant financial norms and financial regulations with due attention to economy and efficiency, and only for the purpose for which the financing was provided.

(e) Generally accepted accounting principles are followed by all entities which are authorized to incur expenditure under GWIL.

(f) Goods, works and services financed have been procured in accordance with relevant provision of the Procurement Procedure prescribed for the purpose. Proper documents, namely, purchase orders, tender documents, invoices, vouchers, receipts, Pay Bills, T.A. bills etc. are maintained and linked to the transactions and retained till the end of the Programme.

(g) Expenditure incurred under GWIL,JalJeevan Mission program and Other various Pogrammeis strictly in accordance with the financial norms prescribed its framework or any other clarifications issued from time to time. The expenditure statements / financial statements included its statement of expenditure of the relevant period represent a true and fair view or implementation and operations of the programme at the end of the financial year and or resources and expenditure for the year ended on that date.

(h) GWILfunds are used efficiently and economically to the purpose for which they are intended.

(i) Expenditure is incurred with reference to the budget allocation approved by the Board.

(j) Reconciliation of Bank Statements and accounts is regularly carried out on a monthly basis.

(k) The Auditor shall submit necessary reports quarterly(i.e.four times in a year as required by the Chief General Manager (Finance) Office from time to time.)

(l) Internal audit report should contain annexure on year wise pending AG audit paras and year wise and activity wise outstanding advances if any.

(m) The auditor has to assist in preparation of financial statements as per Schedule IIIof the companies Act 2013. Also to assist in tax audit and statutory audit of the company& to resolve the observations of C & AG auditors.

(n) Specific Scope of Internal Audit.(Scope as per annexure-6)

Internal Auditor has to report the GWIL, Gandhinagar whether concerned offices have fulfilled the above referred points or not.

4. GOVERNING FACTORS

a) All or any of the information provided by PROJECT OFFICES shall not be used for any other purpose; Internal Audit shall return all the documents to PROJECT OFFICES on completion of work.

b) Work shall be completed within stipulated time limit.

c) The auditor shall as and when require visit PROJECT OFFICES for compliance of work.

d) The auditor shall remain present in coordination / Review meetings as and when called.

e) Rates agreed shall be firm till the completion of work exclusive of all govt. taxes,

f) The assignment shall be carried out by the qualified and well experienced staff.

g) The auditor shall provide methodology for internal audit.

h) The auditor team shall have considerable strength of expertise and established track record of providing quality assurance services. Audit team will be lead / closed supervised by Chartered Accountant.

i) List of numbers of PROJECT OFFICES is as per **Annexure-3**

j) The auditor should submit his report indicating the result of his review of the accounts, all discrepancies noticed its financial accounts, procurement, bank reconciliation etc.

k) While carrying out of the audit at the respective office, the observations noticed by auditor shall be given to the concerned officer as audit para and their compliance shall have to settleafter scrutinizingcompliance at the respective station.

l) The assignment mentioned herein is intended to be job oriented and not time oriented and the auditor shall not be entitled to claim any compensation its event of the time estimated for the completion of the work being extended for any reason what so ever.

m) Internal Auditorhas to start the audit as per consultation withProject Office. Audit place should be convenient to auditor

n) The auditor has to conduct the audit of the PROJECT OFFICES quarterly& to give report in prescribed format accordingly.

5 Schedule for conducting internal audit and date of submission

For the F.Y.2025-26Internal Audit should be carried out at one stretch as the F.Y is already completed and we have to complete the audit and then statutory audit will be conducted.After allotment of LOA the audit will start immediately and to be completed within 3 months (maximum by August end).For F.Y 2026-27 during the year and schedule forthe same will be as under:

For DIVISION OFFICE

Sr. No.	Name of office	2026-27quarterly Audit			
		1st quarter	2nd quarter	3rd quarter	4th quarter
1	GWIL&It's All project offices.	01.04.26 to 30.06.26	01.07.26 to 30.09.26	1.10.26 to 31.12.26	1.1.27 to 31.3.27
2	Submission of report of all above level	20th of next month after completion of quarter			

6. FORMATS

Internal Audit Report should contained details of:

a) Cash book, Bank Reconciliation, Physical Verification of Cash, performance of banks regarding transfer of funds.

b) Service Book, Personal file, Leave Register, Personal Advance, Reduction of PF and Contributory provident fund etc.

c) Payment to contractors / suppliers.

d) Sales Bills.

e) Checks of bills with respect to letter of Intent / Contract Agreement. Authorization by competent authority in case of deviations in contracted quantities of completion period.

f) Review of books of accounts. Discrepancies to be reported.

g) Material lying unused to be reported.

h) Physical verification of store by the executive authority,

i) Any other special information / observations.

j) Compliance to previous Internal Audit Reports.

k) Exception report with respect to deviations and non-compliances from/to prescribed rules/instructions/circulars.

l) And such other reports as may be required by the Management.

m) **Any important / serious matter fraud must be immediately brought notice to the Head Office separately.**

n) Transferred funds to the Division Offices / Otheroffices are credited by the concerned office or not. Unnecessary funds / DD are given back to the concerned in reasonable time or not.

o) Whether expenditure is withits limit of approved Annual Work Plan & Budget (AWP&B) or not.

p) The auditor has to submit audit report of theDIVISION OFFICESon the priority basis as per sr. no. 5(1) and has to submit audit report separately as per sr. no. 5(2). Report will be given separately and its format, as specified by division office of GWIL.

q) The auditor shall submit his report to the GWIL Head office, Gandhinagar (one hard copy),and ProjectOffice of concerned Offices(onehard copy + one soft copy)

7. REPORT TO

a) Chief General Manager (Finance), GWIL, Gandhinagar.

b) Senior Manager at respective DivisionOffices.

8. PAYMENTS

The schedule of the payment is as under:

Sr. No.	Release	Release of Payment
For 2025-26		
1	1st Release	90% of the approved amount on submission of satisfactory audit report, along with Compliance acceptance certificate
	2nd Release	10% of the remaining amount on completion of Statutory audit of the GWIL.
For 2026-27		
1	1st release	22.5% of the approved amount on submission of satisfactory audit report, along with Compliance acceptance certificate
	2nd release	22.5% of the approved amount on submission of satisfactory audit report, along with Compliance acceptance certificate
	3rd release	22.5% of the approved amount on submission of satisfactory audit report, along with Compliance acceptance certificate
	4th	22.5% of the approved amount on submission of satisfactory audit report, along with Compliance acceptance certificate
	Final release	10% of the remaining amount on completion of Statutory audit of the GWIL.

9. TENURE OF THE APPOINTMENT

The appointment of Internal Auditor is for 2025-26 & 2026-27.HoweverChief General Manager (Finance)is authorized to terminate the contract without assigning any reasons there of or he may extend the period of audit for the next two financial year.

10. INPUT FROM GWIL/GWIL

- The Head Office will provide the entire Officeslist and address of respective Offices.
- Project Office shall provide all the documents and pertinent papers for audit at respective Offices.

11. REVIEW COMMITTEE & PROCESS

The review committee shall consist of :

- Chief General Manager (Projects) - GWIL
- Chief General Manager (Finance)- GWIL
- Senior Manager (Civil) – GWIL
- Manager Finance – GWIL
- Senior/Deputy Manager Project Office.

The review committee will review the progress and method of the work of the internal audit.

12. GENERAL REQUIREMENT

- The GWILreserves full right to alter its requirements
- The decision of the Chief General Manager (Finance) will be final in all the matters.

ANNEXURE – 2

SUPPLEMENTARY INFORMATION FOR INTERNAL AUDIT

1) Proposals should include the following information:

a) TECHNICAL PROPOSAL :

Firm should submit the PPT. The presentation shall broadly cover the following aspects:

1. Profile and credentials of the firm, including experience in internal audit assignments of Government/Public Sector/Public Limited Companies.
2. Understanding of the Company’s business operations, key functional areas, risk environment, and regulatory framework.
3. Approach and methodology proposed for carrying out the internal audit assignment, including:

- Risk-based audit approach;
- Audit planning and execution process;
- Coverage of financial, operational, compliance, and system controls;
- Reporting mechanism and timelines;
- Use of technology/data analytics, if any.

4. Deployment plan, including details of audit team, partner involvement, and supervisory mechanism.
5. Value addition proposed by the firm for strengthening internal controls and improving operational efficiency.
6. Any other relevant information considered necessary by the firm in support of its candidature.
7. Submit latest Peer review certificate issued by ICAI.

This proposal should be submitted by physical form only.

b) FINANCIAL PROPOSALS:

The financial proposals should be furnished only in **Annexure-4**

2) CONTRACT NEGOTIATIONS:

The aim of the negotiation is to reach an agreement on all points with the Internal Audits and initial a draft contract by the conclusion of negotiation. Negotiations commence with a discussion of Internal Audit’s proposal, the proposed work plan, staffing and any suggestions you may have made to improve the terms of reference. Agreement will then be reached on the final Terms of Reference, the staffing and the bar chart, which will indicate per personnel, periods its field & office, man-months, and reporting schedule.

ANNEXURE - 3

Nos. of Offices Under GWIL

Sr.NO.	Name of Offices under GWIL
1	HO, GWIL, Gandhinagar
2	SENIOR MANAGER OF, Ahamadabad
3	SENIOR Manager of, Kesariya
4	Senior manager of, Surendranagar
5	Senior manager, of Anjar
6	Senior managerof, Barawala
7	Senior manager of,Morabi
8	Senior manager of, chavand
9	Senior manager of, Jetpur
10	Senior managerof, Dhanki
11	Senior managerof, Jamnagar

ANNEXURE-4

SCHEDULE OF PRICE BID

RATE OF AUDIT FEE

Sr. No. 1	Office 2	Nos. of Divisions for one year 3	Total Audit Fee for 2025-26 & 2026-27 4
1	GWIL Head Office &Project Offices	10+ 1 Head Office	
	Total		

Note :-

- **The schedule of price bid should be submitted with financial proposal only.**
- **Total of col. No. 4 will be considered for L1**
- **Rates quoted is Inclusive of all other expenses(including Travelling/Out of Pocket expenses) but excluding of GST. GST payable as extra as per prevailing rates**

ANNEXURE - 5

AGREEMENT FOR INTERNAL AUDIT OF GWIL

Subject: - Appointment of an Internal Auditor for GWILfor the F.Y.2025-26& 2026-27

Name of the Internal Auditor:- ....
....
....

1. Set out below are the terms and conditions under which **M/s..............................** has agreed to carry out for GWIL, Gandhinagar the above mentioned assignment specified its attached Terms of Reference (TOR).
2. For administrative purposes **Mr.** ....GWIL, Gandhinagar has been assigned to administer the assignment and to provide **M/s............................** with all relevant information needed to carry out the assignment. The services will be required under for about months, during the period from **......................................**
3. The Chief General Manager (Finance), GWIL, Gandhinagar may find it necessary to postpone or cancel the assignment and /or shorten or extend its duration. In such case, every efforts will be made to give you, as early as possible, notice of any changes. Its event of termination, **M/s**. **......................................** shall be paid for the services rendered for carrying out the assignment to the date of termination, and **M/s....................................** will provide the Chief General Manager (Finance), GWIL, Gandhinagar with any reports or parts thereof, or any other information and documentation gathered under this Agreement prior to the date of termination.
4. The services to be performed, the estimated time to be spent, and the reports to be submitted will be as per Terms of Reference (TOR).
5. This Agreement, its meaning and interpretation and the relation between the parties shall be governed by the laws of Union of India.
6. This agreement will become effective upon confirmation of this letter on behalf of **M/s. ....** and will terminate on ...., or such other date as mutually agreed between the Chief General Manager (Finance), GWIL, Gandhinagar and **M/s. ....**
7. Payment for the services will be made as per the Terms of Reference (TOR).
   The audit fee of **Rs.......................** + Prevailing GST includes all the costs related to carrying out the services and overhead imposed on**M/s.** .... However if there is upward revision in service tax, the difference between prevailing rate & revised rate shall be paid to the consultant. If there is any downward revision in service tax, the difference between prevailing rate & revised rate shall be recovered from the consultant.
8. **M/s. ....** will be responsible for appropriate insurance coverage. In this regard, **M/s. ....**shall maintain auditors compensation, employment liability insurance for their staff on the assignment. The auditor shall also maintain comprehensive general liability insurance, including contractual liability coverage adequate to cover the indemnity of obligation against all damages, costs, and charges and expenses for injury to any person or damage to any property arising out of, or in connection with, the services which result from the fault of **M/s. ....**or its staff. **M/s. ....** shall provide the Chief General Manager (Finance), GWIL, Gandhinagar with certification thereof upon request.
9. **M/s. ....** shall indemnify and hold harmless the Chief General Manager (Finance), GWIL, Gandhinagar against any and all claims, demands, and/or judgments of any nature brought against the GWIL., Gandhinagar arising out of the services by **M/s. ....**under this Agreement. The obligation under this paragraph shall survive the termination of this Agreement.
10. The Internal Auditor agrees that, during the term of this Contract and after its termination, the Internal Auditor and any entity affiliated with the Internal Auditor, shall be disqualified from providing goods materials, works or services (other than the Services and any continuation thereof) for any project resulting from or closely related to the services.

11. All reports and other documents or software submitted by **M/s. ....**its performance of the services shall become and remain property of the Chief General Manager (Finance), GWIL, Gandhinagar. The auditors may retain a copy of such documents but shall not use them for purposes unrelated to this contract without the prior written approval of the Client.

12. The auditors undertake to carry out the assignment in accordance with the highest standard of professional and ethical competence and integrity, having due regard to the nature and purpose of the assignment, and to ensure that the staff assigned to perform the services under this Agreement, will conduct themselves in a manner consistent herewith.

13. The internal auditor will not assign this Contract or sub-contract or any portion of it without the Client's prior written consent.

14. Terms and Conditions given its Tender will be obeyed by **M/s....................................**

15. **M/s. ....** shall pay the taxes, duties fee, levies and other impositions levied under the Applicable law and the Client shall perform such duties in this regard to the deduction of such tax as may be lawfully imposed.

16. **M/s. ....** agree that all knowledge and information not with its public domain which may be acquired during the carrying out of this Agreement, 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 Chief General Manager (Finance), GWIL, Gandhinagar written permission.

17. Any dispute arising out of the Contract, which cannot be amicably settled between the parties, shall be referred to adjudication/arbitration in accordance with Arbitration & Conciliation Act 1996.

18. The auditor shall make his own arrangements for engagement of all staff, local or other, and for their payment, housing, feeding and transport as required. During continuation of the agreement, the auditor shall abide at all times by all existing labour enactments and rule made there under, regulations, notifications and bye laws of the State or Central Government or Local Authority and any other labour law (including rules), regulations, bye laws that may be passed or notifications that may be issued under any labour law in future either by the State or the Central Government or the Local Authority as applicable.

19. **Agency will be responsible for all type of liabilities that may arise under any act related to workmen Compensation, Minimum wages, Injury to Staff or damage to any properly insurance of employees who are employed by the agency under this contract and no additional amount will paid to the agency under this contract**

20. What you have submitted in your presentation held at HEAD OFFICE on Date __-__-2026 OR __-__-2026 in addition to TOR, the same will be considered as part of TOR and scope of your work.

Place : Gandhinagar
Date : ……………………

(Signature of Authorized Representative on behalf of auditor)

Its presence of: ……………….……………………………

(Signature & Name of the Client's Representative)

Annexure-6

Scope of Internal Audit

Scope/ Terms and Conditions of Internal Audit
For the year 2025-26& 2026-27

Sr. No.	Audit Item	Scope/Audit Method	Remarks
A)	**Scope of Audit**		
1.0	**CASH BOOK**		
1.1	Have you verified certificate given by Divisional head regarding total pages contained in the cash book?		
1.2	Is opening balance in each month carried forward correctly?	Yes/No	
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 (A)	Whether correct heads of accounts have been shown for all entries made in the cashbook.	100%	
1.6 (B)	Have you verified whether fixed deposits made by the division office for giving Bank guarantee or deposits to authorities like Irrigation Dept.,R&B Dept. Gail etc. are debited to FDR IN Bank Account (code 2691) If no, Please report	100%	
1.7	Have you verified cashbook totals of all the months?	100%	
1.8	Whether cashbook is closed day to day?	100%	
1.9	Whether cashbook is checked and signed by Cashier and Divisional Accountant and Divisional head ?	100%	
1.10	Whether all entries made in cash Book are attested by the Disbursing officer and Divisional Accountant?	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?	Yes/No	
1.12	Whether cash has been verified by the disbursing officer at the end of month and recorded result of checking in cashbook?	Yes/No	
1.13	Cash on hand on a day of verification by the Auditor. (Give details in ***Annexure***	At least 3 times in a year.	

Sr. No.	Audit Item	Scope/Audit Method	Remarks
	"1"attached herewith)		
1.14	Whether all payments of work's contractor/ supplier have been directly credited into their bank account?	Yes/No	
1.15	Whether all staff payments have been directly credited into their bank account?	Yes/No	
1.16	Whether you have verified closing bank and cash balance as at 31/03/20xx. IF Yes, Please give a Xerox copy of last page (31/03/20xx) of cash book duly certified.		
2.0	**BANK RECONCILIATION**		
2.1	List out the bank accounts of office with number and name of bank (including Sub. project offices IF ANY)	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?	Yes/No (If Yes,Give full details)	
2.4	Whether all awaiting adjustment have been accounted for in the next month?	Yes/No	
3.0	**IMPREST & TEMPORARY ADVANCE**		
3.1	Whether amounts of imprest given to subordinate officers have adjusted correctly? (Account code 2605) (Give details in ***Annexure-"2"*** attached herewith)	Yes/No	
3.2	Whether any imprest amount is given in cash to subordinate officer? If so, give details with amount.	Yes/No (If Yes,Give full details)	
3.3	Whether any temporary / permanent advance is given to subordinate officers? (Account code 2606) (Give details in ***Annexure-"3"*** attached herewith)	Yes/No (If Yes,Give full details)	
3.4	Whether advance given is immediately utilized by subordinate officers? If not, how he keeps balance amount of advance?	Yes/No	
3.5	Is there any misuse of cash by any subordinate officer found in advance?	Yes/No	
3.6(A)	Test check imprest/advance account of subordinate officers and state whether the same are kept according to accounting requirements?	Yes/No	
3.6(B)	Have you verified Imprest accounts of the all months with vouchers? Pls.see that expenditure incurred up to March-20xx is incorporated in imprest account.	Yes/No	
3.7	Is there any expenditure incurred from imprest/advance found abnormally high? If so give details.	Yes/No	

Sr. No.	Audit Item	Scope/Audit Method	Remarks
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 are posted in the General ledger.	100%	
4.3	Whether ETP charges on scheme expenditure are correctly calculated and accounted for.	100%	
4.4	Whether Form 62 is correctly prepared and tally with Form – 80 (Trial balance).	100%	
4.5	Whether Form –64 is correctly prepared and tally with Form 80.	100%	
4.6	Whether expenditure of previous years have been carry forward in Form 64.	100%	
4.7	Whether form – 65 correctly prepared and tally with Form – 80.	100%	
4.8	Whether statement of expenditure correctly prepared & tally with HO ledger?	Yes/No (If No,Givedetails)	
4.9	Whether monthly account is prepared as per accounting practice and need?	Yes/No (If No,Givedetails)	
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 register have been prepared correctly and tally with the accounts?	100%	
5.3	Whether all register have been signed by the disbursing officer?	Yes/No	
5.4	Whether disbursing officer has reviewed the deposits lying with him for period more than 3 years?	Yes/No (If No,Givedetails)	
5.5	Whether register of FDR/BG/ Govt. Securities is maintained properly?	Yes/No	
5.6	Whether such securities are kept in safe custody?	Yes/No	
5.7	Whether timely action is taken for renewal of such securities?	Yes/No	
5.8	List out cases where timely action for renewal has not been taken.	Yes/No	
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?	Yes/No	
5.11	Whether all receipt and issue are correctly posted?	100%	

Sr. No.	Audit Item	Scope/Audit Method	Remarks
5.12	Whether required check has been exercised by the officer in-charge of office?	Yes/No	
5.13	Whether all CSS bills to the responding Division/circle have been raised?	Yes/No	
5.14	Whether proper attention is given for clearance of CSS bills raised?	Yes/No	
5.15	Whether register of advances to the contractor/ suppliers is correctly maintained and tally with form 80?	Yes/No	
5.16	Whether proper attention is given for clearance of such advance?	Yes/No	
5.17	Whether register of works (Scheme expenditure) has been maintained by the drawing officer based on work abstracts sent by the disbursing officer?	Yes/No	
5.18	Whether it gives correct picture of component wise total expenditure of the scheme?	Yes/No	
6.0	**DEDUCTION/ REMITTANCE**		
6.1	Whether due deductions have been made against advance given to employees?	Yes/No	
6.2	Whether interest has been correctly calculated and deducted for interest bearing advances to the employees?	Yes/No	
6.3	Details of TDS deducted from the head salary/Rent/Payment to Contractor(s)/Sub-Contractor(s)/payment for Advertisement(s)/ Commission/Brokerage/Interest/ or under any other head. (Give details in ***Annexure-"4"*** attached herewith)	Statement to be prepared by paying authority and verified by auditor	
6.4	Details of GPF/ CPF (Deduction and Contribution),E.S.I.(Deduction & Contribution) and payment of Professional Tax (Give details in ***Annexure-"5"*** attached herewith)	-do-	
6.5	Details of Payments in excess of Rs. 20,000/ 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?	Yes/No	
6.7	Date of filing TDS return by disbursing officer. Give details in **Annexure-"7"** attached herewith	100%	
6.8	Whether disbursing officer has issued TDS certificate in time?	Yes/No	
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?	Yes/No	
7.2	Whether fund received is properly utilized against the demand made? Give details in	100%	

Sr. No.	Audit Item	Scope/Audit Method	Remarks
	Annexure-"8" attached herewith.		
7.3	Whether any transfer of funds is made between division to division?	Yes/No	
7.4	If so, approval is given by H.O. for such transfer?	Yes/No	
7.5	Give month wise recoveries/income received by the disbursing officer and remittance made to H.O. by debiting to Account Head 2914. Give details in ***Annexure-"9"*** attached herewith.	100%	
7.6	Whether any recovery/income has been utilized by the disbursing officer?	Yes/No	
8.0	**FUND/ GRANT INVESTED IN TERM DEPOSIT**		
8.1	Whether any grant/ fund is invested in term deposit with any bank?	Yes/No (If Yes,Give details)	
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.	100%	
8.4	Whether TDS certificate is received for deduction made from interest paid?	Yes/No	
8.5	Any Investment in FFD Shown as a short term deposit instead of Bank Balance		
9.0	**SCHEME AUDIT**		
9.1	Nos. of scheme for which administrative approval is given by competent authority for the scheme of project during period of Audit.	100%	SM / CGM(p) / MD
9.2	Whether Financial allocation is available in the action plan for schemes administratively approved?	100%	
9.3	Nos. of Technical sanctions by competent for the schemes of Division during period of Audit.(Other than M&R scheme)	100%	SM / CGM(p) / MD
9.4	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%	
9.5	Whether any estimates has been sanctioned by splitting of work?	100%	
9.6	Is expenditure of any scheme exceeds the limit which requires revised administrative approval?	100%	
9.7	If so, division has taken action to get revised administrative approval?	100%	
9.8	Whether any scheme is taken up for execution for which there is no financial allocation	100%	

Sr. No.	Audit Item	Scope/Audit Method	Remarks
	during the year?		
9.9	Give details of RWS Schemes which are under operation and maintenance with the Division in **Annexure-“10”** attached herewith	100%	
9.10	Is there justification for excess expenditure?	100%	
9.11	Any delayed payment charges in Electricity bills of RWSS are paid to the Electricity Co.? (If so give details).	100%	
9.12	Whether replaced parts/ materials have been accounted for in scrapped accounts?	100%	
9.13	Schemes taken up as deposit work have been administratively approved by the concerned department?	100%	
9.14	Whether Division/Circle has received full deposit for execution of such schemes?	100%	
9.15	Is there any deposit work, which is taken up without receipt of deposit from the concerned department?	100%	
10.0	**TENDERS**		
10.1	Nos. of tender invited by division/circle/ zone for schemes of District.	100%	SM / CGM(p) / MD
10.2	Works for which tenders invited are administratively approved &Technically sanctioned.	100%	
10.3	Whether financial allocation is available for such works?	100%	
10.4	Whether the competent authority has approved DTPs before inviting tender?	100%	
10.5	Whether public tender notice has been published in daily newspapers as required under rules?	100%	
10.6	Whether approval is taken from competent authority for publishing tender notices?	100%	
10.7	Whether the competent officer has approved excess over estimate?	100%	
10.8	Is there any case of tender not finalized within the validity period?	100%	
10.9	If so, is there any excess amount in accep - tance of other than lowest or re-invitation?	100%	
10.10	Whether any work is awarded without inviting tenders publically? (Except gram Panchayat/ PaniSamiti.	Yes/No (If Yes,Give details)	
11.0	**CHECKING OF R.A./ FINAL BILLS**		
11.1	Whether Quantity taken in RA/ Final bills is as per the measurement book?	100%	
11.2	Whether measurements recorded are as per	100%	

Sr. No.	Audit Item	Scope/Audit Method	Remarks
	prevailing powers for taking of measurements?		
11.3	Whether authorized officer has checked measurements as per rules?	100%	
11.4	Whether rates adopted in the bill are as per contract agreement?	100%	
11.5	In case of part rate/ reduced rate, whether competent officer has approved the same?	100%	
11.6	Whether any excess quantity/ extra items has been executed? If so, approval of excess/ extra item has been taken from competent officer?	100%	
11.7	For excess quantity/extra item, whether rate has been adopted as per condition of contract?	100%	
11.8	In absence of approval of competent authority, any payment towards excess quantity/extra item has been made?	100%	
11.9	Whether price adjustment under price variation clause is correctly made? (If price variation clause is provided in the contract).	100%	
11.10	Whether calculation and total of bill is correct?	100%	
11.11	Whether the progress of work is as per condition of the contract?	100%	
11.12	If there is delay, time extension has been sanctioned by the competent authority?	100%	
11.13	If not, liquidated damages as per the contract conditions has been recovered from the bill?	100%	
11.14	If any advance given by debiting to scheme, recovery for the same is effected from the bill as per contract conditions.	100%	
11.15	Whether any interest is recoverable on such advance? If so, interest is correctly calculated and recovered?	100%	
11.16	Recovery of performance security/ retention money/ defect liability period has been made as per contract conditions.	100%	
11.17	Recovery of statutory deductions has been made correctly.	100%	
11.18	Whether bill is passed correctly?	100%	
11.19	Whether passed bills (in two copies) have been sent to paying authority timely?	100%	
11.20	Whether paying authority has returned are passed bill giving voucher No. to the passing authority?	100%	
11.21	Whether passing authority has maintained monthly paid vouchers file properly?	100%	
11.22	Whether in R A bill date of measurement is	Yes/No	

Sr. No.	Audit Item	Scope/Audit Method	Remarks
	written or note?		
12.0	**STOCK/ MATERIALS SITE ACCOUNTS**		
12.1	Give details of purchased made on Rate contract fixed by Board in ***Annexure –"11"*** attached herewith.	100%	
12.2	Whether payment is made for material purchased as per condition of rate contract fixed by Board?	100%	
12.3	Whether price adjustment under price variation clause is correctly made? (If price variation clause is provided in the rate contract).	100%	
12.4	Give details of purchase made locally (Other than Rate contract) in ***Annexure –"12"*** attached herewith.	100%	
12.5	Whether the said material is purchased by observing prescribed procedure?	100%	
12.6	Whether any purchase is made by splitting of the requirement?	100%	
12.7	Whether any purchase is made from other than Rate contract holder? If so, compare the rate of RC and purchase rate.	100%	
12.8	Whether all material purchased during the month have been entered into respective account register? (i.e. stock account, Material at site account).	100%	
12.9	Whether issue of material made during the month has been correctly posted in the respective register?	Yes/No	
12.10	Whether monthly returns of stock and material at site account has been received in Division office timely?	Yes/No	
12.11	Whether accounts of adjustment have been prepared at division level?	Yes/No	
12.12	Whether all J.E. of adjustment have been correctly prepared and accounted for?	Yes/No	
12.13	Whether periodical physical verification has been carried out by authorised officer? (Give details in ***Annexure-"13"*** attached herewith	100%	
12.14	Date of physical verification of stock and materials at site account by the auditor and result of verification. (As on 31st March)	100%	
12.15	Whether any short/surplus material found during the physical verification by auditor?	100%	
13.0	**WATER CHARGES (To be check at Project Level)**		
13.1	Total production/ drawal of water for the scheme under M&R.	100%	
13.2	Total distribution of the water to the	100%	

Sr. No.	Audit Item	Scope/Audit Method	Remarks
	beneficiaries.		
13.3	Total loss of water in transmission.	100%	
13.4	Whether bills have been raised to all beneficiaries considering quantity of water supplied at the rates prescribed by the Board?	100%	
13.5	Whether recovery received from the beneficiaries is property accounted for?	100%	
13.6	Status of outstanding recovery at the end of each month?	100%	
13.7	Whether field officers have made full efforts for getting recovery?	Yes/No	
13.8	Whether day to day recovery received is regularly entered in software?	Yes/No	
13.9	Whether recovery of software & recovery as per Form 80 is tally or note	Yes/No	
14.0	**VEHICLES**		
14.1	No. of Vehicles of owned by department.		
14.2	Whether fuel purchased has been entered in the log book of departmental vehicles.	Yes/No	
14.3	Whether log book has been maintained with all required details like, total fuel purchase during the month, total km. traveled, average of vehicle?	Yes/No	
14.4	No. of vehicles hired by the department.		
14.5	For hired vehicles required approval from the zonal Chief Engineer has been obtained?	Yes/No	
14.6	Whether hired vehicle is utilized fully & properly.	Yes/No	
15.0	**CHECKING OF ACCOUNTING PROFORMA/ INFORMATION REQUIRED FOR FILLING INCOME TAX RETURNS.**		
15.1	Checking of depreciation statement.	100%	
15.2	Checking of all accounting proforma/ information prepared by the disbursing officer.	100%	
16.0	**CHECKING GST TRANSACTIONS**		
16.1	The information regarding GST-TDS done by the office is to be given as per **Annexure-"14"** attached herewith	100%	
16.2	Details regarding GST-TDS Return filling to be given in **Annexure-"15"** Any Penalty Paid in this respect must be carefully verified by Auditor	100%	
16.3	Payments made to Pure services. It is to be verified and any deviation may be pointed out. All the transactions/payments of pure services including/excluding GST are to be given in **Annexure-"16"** attached herewith	100%	
16.4	Any amount/Claim Paid as GST Difference. Details to be given As per **Annexure-"17"**	100%	

Sr. No.	Audit Item	Scope/Audit Method	Remarks
17.0	**CHECKINGPFMS TRANSACTIONS**		
17.1	Whether Guidelines of Government of India/government of Gujarat regarding payment has been followed or not	Yes/No	
17.2	Appropriateness of PFMS Payment	100%	
17.3	Appropriateness of PPA(Print Payment Advise) in respect of Accounting Heads	100%	
17.4	Appropriateness of PPA(Print Payment Advise) in respect of Ratios as per Guidelines	100%	
17.5	Certification & Verification of PFMS Statement as per **Annexure-"18"**	100%	

B)	**AUDIT INFORMATION**				
1.	Date of written intimation to the disbursing officer for starting audit.				
2.	Period of audit.	Name of person of Audit team	Designation	Name of office visited	Date of visit
3.	Whether attention of officer in charge was drawn in case of non production of record? If so enclose a copy of letter.				
4.	Whether disbursing officer has taken corrective action in view of auditor's query in earlier report.				
5.	Over all view of auditor about accounting function in the office of drawing and disbursing officer.				

Signature of Auditor

Place :

Date :

C)	IMPORTANT INFORMATION
1.	GWIL has adopted a system of one disbursing officer for one district. Disbursing officer who is paying authority receives passed bills / adjustment entries / receipts from the drawing officers of the divisions. 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 Circle as well as divisions, and also sub-divisions, if required. The consolidated audit report is required to be sent to the disbursing officer concerned, Circle (if applicable),Zone& H.O. Also soft copy of audit report is to be sent to concerned disbursing officer.
2.	Auditor has to check the compliance given by the disbursing officer and to comment on the compliance received immediately.
3.	Auditor has to certify expenditure incurred for the projects taken under loan/ grants from HUDCO, NABARD or other institutions as and when, it is demanded by drawing or disbursing officers.
4.	One Chartered Accountant must be a member of Audit team for conducting audit.

Annexure – "1"

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

Divisional Accountant　　　　Senior Manager/Sup.Engineer

Verified by

Internal Auditor

Annexure – "2"

Reference 3.1

Imprest to subordinate officer (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 Holder5	Difference (with reasons)
1	2	3	4	5	6	7	8	9

Divisional Accountant Senior Manager/Sup.Engineer

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Annexure – "3"

Reference 3.3

Temporary/Permanent Advance given to Subordinate Officers

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

Divisional Accountant

Senior Manager/Sup.Engineer

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Internal Auditor

Annexure – "4"

Reference – 6.3

Financial Year: 2025-26 ASSESSMENT YEAR: 2026-27

STATEMENT OF PAYMENTS OF TAX DEDUCTED AT SOURCEDETAILS FOR ACCOUNTING YEAR 2025-26.

Sr. No.	ParticularsOf 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 e-TDS return / revised e-TDS return(s)]

DivisionalAccountant Senior Manager/Sup. Engineer

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Annexure – "5"

Reference 6.4

FINANCIAL YEAR: 2025-26 **ASSESSMENT YEAR: 2026-27**

DETAILS OF EMPLOYEES' CONTRIBUTION TO P.F. OR CONTRIBUTORY P.F. AND E.S.I.C. AND / OR ANY OTHER FUND PAID 2025-26

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	April 2025						
2	May 2025						
3	June 2025						
4	July, 2025						
5	Aug. 2025						
6	Sept. 2025						
7	Oct. 2025						
8	Nov. 2025						
9	Dec. 2025						
10	Jan. 2026						
11	Feb. 2026						
12	March 2026						

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.

Divisional Accountant Senior Manager/Sup.Engineer

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Annexure – "6"

Reference 6.5

FINANCIAL YEAR: 2025-26 ASSESSMENT YEAR: 2026-27

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

DETAILS FOR ACCOUNTING YEAR 2025-26.

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 have 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.

Divisional Accountant Senior Manager/Sup.Engineer

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Annexure – "7"

Reference 6.7

TDS return filed by disbursing officer.

Quarter	Name of return	Due date of return	Date of filling return	Delay if any in filling return.
1	2	3	4	5
04/25 to 06/25	From Salary (24Q)			
	From Contractor (26Q)			
07/25 to 09/25	From Salary (24Q)			
	From Contractor (26Q)			
10/25 to 12/25	From Salary (24Q)			
	From Contractor (26Q)			
01/26 to 03/26	From Salary (24Q)			
	From Contractor (26Q)			

Divisional Accountant Senior Manager/Sup.Engineer

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Annexure – "8"

Reference 7.2

FUNDUTILIZATION

Month	Fund received		Fund Utilized		Balance		Reasons for Balance
	For Works	For Salary & contingency	For Works	For Salary & contingency	For Works	For Salary & contingency	
1	2	3	4	5	6	7	8
April 2025							
May 2025							
June 2025							
July2025							
Aug. 2025							
Sept. 2025							
Oct. 2025							
Nov. 2025							
Dec. 2025							
Jan. 2026							
Feb. 2026							
March 2026							

Divisional Accountant　　　　　　Senior Manager/Sup.Engineer

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Internal Auditor

Annexure – "9"

Reference 7.5

Income received by Disbursing Officer and Remitted to H.O.

Month	Receipt (Head wise)					Total Receipt	Remitted to HO	
							Date	Amount
April 2025								
May 2025								
June 2025								
July2025								
Aug. 2025								
Sept. 2025								
Oct. 2025								
Nov. 2025								
Dec. 2025								
Jan. 2026								
Feb. 2026								
March 2026								

Divisional Accountant Senior Manager/Sup.Engineer

Verified by

Internal Auditor

Annexure – "10"

Reference 9.9

Regional Scheme under O&M with Division

Sr. No.	District	Name of Division	Name of Scheme	Sanctioned of Annual O&M estimates.			Allocation in action plan	Expenditure up to _______ (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

Divisional Accountant

Senior Manager/Sup.Engineer

Verified by

Internal Auditor

Annexure – "11"

Reference 12.1

Purchase made on Rate Contract by Division.

Name of Division	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	

Divisional Accountant   Senior Manager/Sup.Engineer

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Internal Auditor

Annexure – "12"

Reference 12.4

Local Purchase made by Division.

Name of Division	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

Divisional Accountant   Senior Manager/Sup.Engineer

Verified by

Internal Auditor

Annexure – "13"

Reference 12.13

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

Sr. No.	Name of Sub Division	Name of store	Date of physical verification carried out by		
			DEE	EE	SE
1	2	3	4	5	6

Divisional Accountant Senior Manager/Sup.Engineer

Verified by

Internal Auditor

Annexure – "14 "

Details Regarding GST TDS done by the office

Name of the Office **GST-TDN No.**

Sr.No	Name of Agency	Bill No & Date of Agency	Bill Amount Net (Rs.)	GST-TDS RS.	GST-TDS Credit details		Note
					Challn No.	ChallanDt	
1	2	3	4	5	(6.1)	(6.2)	7
Total							

Divisional Accountant Senior Manager/Sup.Engineer

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Annexure – "15"

Details of GST –TDS Return Filling

Name of the Office **GST-TDN No.**

Month	GST-TDS Return filed on (Dt)	Amount of the GST-TDS Return	If Return filed with Penalty, the amount of Penalty Paid Rs.	Reasons for late filing/ penalty	Name of the GST-TDS Return Filing Agency	Details of deduction made from the TDS return filing Agency.
1	2	3	4	5	6	7
Total						

Divisional Accountant Senior Manager/Sup.Engineer

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Annexure – "16"

Reference 16.2

Details of Payments related to Pure Services

Sr. No	Name of Agency	Bill No & Date of Agency	Bill Amount Net (Rs.)	GST Payable	GST Paid in Actual	Ur.No& Date of GWIL	GST No of the Agency (as per the Invoiceof the Agency)	Note
1	2	3	4	5	6	7	8	9

Also reconciliation of GSTR 1 & 3B with books of accounts for the period under audit.

Divisional Accountant Senior Manager/Sup.Engineer

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Annexure – "17"

Details of GST Difference paid by office

Name of the Office **GST-TDN No.**

Sr No.	Name of the Agency	Agency GST No.	Amount of claim Rs.	Amount Paid by the office(Rs.)	Vr No. &Dt	Note
1	2	3	4	5	6	7

Divisional Accountant Senior Manager/Sup.Engineer

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Annexure – "18"

PFMS CALCULATION SHEET (2025-26)						
	PUBLIC HEALTH WORKS DIVISION - ______________________					
Division :						
	Amount Column				Amount Column	
				Total Fund released by Board as per PFMS Sheet:		(As per Board statement given to division)
(Signed by competent authority) :	Yes / No					
(Sheet to be attached) :	Yes / No					
				Less :		
				Outsourcing if any:		
				C. 1:	-	2361(01) (60%) (to be included in proforma B2)
				C. 2:	-	2361(02) (40%) (to be included in proforma B2)
				Subtotal (C.1 + C.2):	-	
				Net PFMS:	-	
						0
(GOI Expense)(A):	-	2341-06/22		(GOG Expense): (A)	-	2341-00/07
(50% OF Net PFMS)				(50% OF Net PFMS)		
	-			Add:		
	-			Other Expense: (B)		(Diff. without PFMS i.e.payment of Crossing fee ,Ele. Estimate, Crop. Compansestione tc.)
				(Division payment)		
Total (E=A):						
				Total (C= A+B)	-	0

						Page1/2
PFMS CALCULATION SHEET (2025-26)						
SCSP @-------%:	-	2341(28)				
(F=E------- %:)				Add: ETP Charges @17.85%:	-	(To be match with total ETP statement)
				(D)		
				Total :		
Total : 2341-06/28	-			(E =C+D)	-	
(G: E-F)						
				Pro Rata SCSP @__ %::	-	2341(23)
				(F=E* ____%)		(To match Pro-rata SCSP__ %: with Circular)
				Total expense of GOG Scheme to be debited:	-	2341-00 /07
				(G =E-F)		
Ex.Eng.		Divisionl Accountant			Internal Auditor	
P H WORKS DN		P H WORK DN.				
						Page 2/2

Note: It may be possible that example accounting heads given above pertains to PFMS are not applicable to certain divisions. It may be prepared according to applicable accounting heads for PFMS for them.

Divisional Accountant **Senior Manager/ Sup. Engineer**

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Internal Auditor