बिड संख्या/Bid Number: GEM/2026/B/8153628
दिनांक /Dated: 23-10-2026

बिड दस्तावेज़ / Bid Document

बिड विवरण/Bid Details	
बिड बंद होने की तारीख/समय /Bid End Date/Time	13-11-2026 14:00:00
बिड खुलने की तारीख/समय /Bid Opening Date/Time	14-11-2026 14:00:00
बिड पेशकश वैधता (बंद होने की तारीख से)/Bid Offer Validity (From End Date)	180 (Days)
मंत्रालय/राज्य का नाम/Ministry/State Name	Gujarat
विभाग का नाम/Department Name	Education Department Gujarat
संगठन का नाम/Organisation Name	Gujarat State Of School Textbooks, Gandhinagar
कार्यालय का नाम/Office Name	Gujarat State Board Of School Textbooks
शिकायत निवारण के संपर्क विवरण/ Contact details of Grievance redressal	HOD Email id :dir-textbook@gujarat.gov.in Buyer Email id: buycon3.gsstg.gj@gembuyer.in
वस्तु श्रेणी /Item Category	Financial Audit Services - Review of Financial Statements, Financial Reporting Framework, Audit report, As per SOW(ATC); Audit Firm, CA Firm, CAG Empaneled Audit or CA Firm
अनुबंध अवधि /Contract Period	1 Year(s)
पिछले 3 वित्तीय वर्षों का बिडर का न्यूनतम औसत वार्षिक वित्तीय टर्नओवर/Minimum Average Annual Turnover of the bidder (For the last 3 Financial Years)	4 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
टर्नओवर पात्रता मानदंड/Turnover eligibility criteria	To be verified by the buyer at the time of technical evaluation
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

बिड विवरण/Bid Details	
विक्रेता से मांगे गए दस्तावेज़/Document required from seller	Experience Criteria,Bidder Turnover,Certificate (Requested in ATC),Additional Doc 1 (Requested in ATC) *In case any bidder is seeking exemption from Experience / Turnover Criteria, the supporting documents to prove his eligibility for exemption must be uploaded for evaluation by the buyer
क्या आप निविदाकारों द्वारा अपलोड किए गए दस्तावेज़ों को निविदा में भाग लेने वाले सभी निविदाकारों को दिखाना चाहते हैं? संदर्भ मेनू है/Do you want to show documents uploaded by bidders to all bidders participated in bid?	Yes (Documents submitted as part of a clarification or representation during the tender/bid process will also be displayed to other participated bidders after log in)
बिड लगाने की समय सीमा स्वतः नहीं बढ़ाने के लिए आवश्यक बिड की संख्या। / Minimum number of bids required to disable automatic bid extension	3
दिनों की संख्या, जिनके लिए बिड लगाने की समय-सीमा बढ़ाई जाएगी। / Number of days for which Bid would be auto-extended	3
ऑटो एक्सटेंशन अधिकतम कितनी बार किया जाना है। / Number of Auto Extension count	1
बिड से रिवर्स नीलामी सक्रिय किया/Bid to RA enabled	No
बिड का प्रकार/Type of Bid	Two Packet Bid
तकनीकी मूल्यांकन के दौरान तकनीकी स्पष्टीकरण हेतु अनुमत समय /Time allowed for Technical Clarifications during technical evaluation	2 Days
न्यूनतम मूल्य/Floor Price	This bid has been created/published with floor price(minimum value) selected by the Buyer. Service Providers are advised to quote above the minimum floor value.
अनुमानित निविदा मूल्य (सभी करों सहित) भारतीय रुपये में / Estimated Bid Value in INR (Inclusive of all taxes)	200000
मूल्यांकन पद्धति/Evaluation Method	Total value wise evaluation
मध्यस्थता खंड/Arbitration Clause	No
सुलह खंड/Mediation Clause	No

ईएमडी विवरण/EMD Detail

आवश्यकता/Required	No

ईपीबीजी विवरण /ePBG Detail

एडवाइजरी बैंक/Advisory Bank	HDFC Bank
ईपीबीजी प्रतिशत (%)/ePBG Percentage(%)	5.00
ईपीबीजी की आवश्यक अवधि (माह) /Duration of ePBG required (Months).	14

(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 :

Deputy Director
Gujarat State Board Of School Textbooks, Education Department Gujarat, Gujarat State of School Textbooks, Gandhinagar,
(Harshadkumar Haribhai Chaudhari)

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

एमआईआई अनुपालन/MII Compliance

एमआईआई अनुपालन/MII Compliance	Yes

एमएसई खरीद वरीयता/MSE Purchase Preference

एमएसई खरीद वरीयता/MSE Purchase Preference	Yes
सूक्ष्म और लघु उद्यम मूल उपकरण निर्माताओं/सेवा प्रदाता को खरीद में प्राथमिकता, यदि उनका मूल्य L1+X% / Purchase Preference to MSE OEMs/ Service Provider available upto price within L1+X%	20

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. **Purchase preference to Micro and Small Enterprises (MSEs):** Purchase preference will be given to MSEs from the State of Bid Inviting Authority having valid Udyam Certificate and whose credentials are validated online through Udyam Registration portal as defined in Public Procurement Policy for Micro and Small Enterprises (MSEs) Order, 2012 dated 23.03.2012 issued by Ministry of Micro, Small and Medium Enterprises and its subsequent Orders/Notifications issued by concerned Ministry/ State of Bid Inviting Authority. If the bidder wants to avail themselves of the Purchase preference, the bidder must be the manufacturer / OEM of the offered product on GeM. In respect of bid for Services, the bidder must be the Service provider of the offered Service. Traders are excluded from the purview of Public Procurement Policy for Micro and Small Enterprises and hence resellers offering products manufactured by some other OEM are not eligible for any purchase preference. Relevant documentary evidence in this regard shall be uploaded along with the bid in respect of the offered product or service, and Buyer will decide eligibility for purchase preference based on documentary evidence submitted, while evaluating the bid. If L-1 is not an MSE and MSE Seller (s) has / have quoted price within L-1+

20% (Selected by Buyer) of margin of purchase preference /price band defined in relevant policy, such MSE Seller shall be given opportunity to match L-1 price and contract will be awarded for % (selected by Buyer) percentage of total quantity. The buyers are advised to refer the for compliance of Concurrent application of Public Procurement Policy for Micro and Small Enterprises Order, 2012 and Public Procurement (Preference to Make in India) Order, 2017 and its subsequent Orders/Notifications issued by concerned Ministry. Benefits of MSE will be allowed only if seller/service provider is validated on-line in GeM profile as well as validated and approved by Buyer after evaluation of documents submitted.
4. If L-1 is not an MSE and MSE Service Provider (s) has/have quoted price within L-1+ 20% of margin of purchase preference /price band as defined in the relevant policy, then 100% order quantity will be awarded to such MSE bidder subject to acceptance of L1 bid price.
5. 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.
6. 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.

अतिरिक्त योग्यता /आवश्यक डेटा/Additional Qualification/Data Required

Number of Years of firm/company'sexistence as per ICAI certificate: The firm should have been registered for a period of at least 10 years

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.: The firm should have been registered for a period of at least 10 years

Number of full-time partners/experienced and qualified professionals in full time employment at senior level with experience in handling similar or relevant projects: There must be at least 3 CAs in the firm, out of which minimum 2 CAs must be the partners of the firm.

Number of partners/ qualified professionals in full time employment with DISA/CISA qualification: There must be at least 3 CAs in the firm, out of which minimum 2 CAs must be the partners of the firm.

Number of XX fulltime CA's required and YY professional audit staff: Number of 1 fulltime CAs and 20 Professional Audit Staff

Financial Audit Services - Review Of Financial Statements, Financial Reporting Framework, Audit Report, As Per SOW(ATC); Audit Firm, CA Firm, CAG Empaneled Audit Or CA Firm (1)

तकनीकी विशिष्टियाँ /Technical Specifications

विवरण/ Specification	मूल्य/ Values
कोर / Core	
Scope of Work	Review of Financial Statements , Financial Reporting Framework , Audit report , As per SOW(ATC)

विवरण/ Specification	मूल्य/ Values
Type of Financial Audit Partner	Audit Firm , CA Firm , 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 , Deterring , Investigating fraud , Compliance with law & regulations , Governance of company , Compliance with contracts , Risk Management , Review system & processes , Treasury operations , Bank Transactions , Internal Control over Financial Reporting , As per SOW(ATC)
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 , As per ATC
Frequency of Progress Report	Monthly
MIS Reporting for Financial Audit support	Yes
Frequency of MIS reporting	Monthly
State	NA
District	NA
एडऑन /Addon(s)	
Post Financial Audit Support	NA

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

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

प्राचल/Parameter	मूल्य/Values
कोर / Core	200000

अतिरिक्त विशिष्टि दस्तावेज़ /Additional Specification Documents

परेषिती/रिपोर्टिंग अधिकारी /Consignees/Reporting Officer and Quantity

क्र.सं./S.No.	परेषिती/रिपोर्टिंग अधिकारी /Consignee Reporting/Officer	पता/Address	Quantity	अतिरिक्त आवश्यकता /Additional Requirement
1	Harshadkumar Haribhai Chaudhari	382010,GUJARAT STATE BOARD OF SCHOOL TEXTBOOKS SECTOR-10/A, GANDHINAGAR.	Project / Lumpsum Based	N/A

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

1. **Generic**

   OPTION CLAUSE 25% : 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, the contract quantity or contract duration can only be increased up to 25 percent. Bidders are bound to accept the revised quantity or duration.
   For lumpsum-based service contracts, the buyer may increase the scope of work and contract value up to 25 percent with the consent of the service provider

2. **Purchase Preference (State)**

   Purchase preference to Micro and Small Enterprises (MSEs): Purchase preference will be given to MSEs from the State of Bid Inviting Authority having valid Udyam Registration and whose credentials are validated online through Udyam Registration portal as defined in Public Procurement Policy for Micro and Small Enterprises (MSEs) Order, 2012 dated 23.03.2012 issued by Ministry of Micro, Small and Medium Enterprises and its subsequent Orders/Notifications issued by concerned Ministry / State of Bid inviting authority. If the bidder wants to avail themselves of the Purchase preference, the bidder must be the manufacturer / OEM of the offered product on GeM. Traders are excluded from the purview of Public Procurement Policy for Micro and Small Enterprises and hence resellers offering products manufactured by some other OEM are not eligible for any purchase preference. In respect of bid for Services, the bidder must be the Service provider of the offered Service. Relevant documentary evidence in this regard shall be uploaded along with the bid in respect of the offered product or service and Buyer will decide eligibility for purchase preference based on documentary evidence submitted, while evaluating the bid. If L-1 is not an MSE and MSE Seller (s) has / have quoted price within L-1+ 20 % of margin of purchase preference /price band defined in relevant policy, such MSE Seller shall be given opportunity to match L-1 price and contract will be awarded for 100 percentage of total quantity. The buyers are advised to refer the OM No. F.1/4/2021-PPD dated 18.05.2023 OM_No.1_4_2021_PPD_dated_18.05.2023 for compliance of Concurrent application of Public Procurement Policy for Micro and Small Enterprises Order, 2012 and Public Procurement (Preference to Make in India) Order, 2017. Benefits of MSE will be allowed only if seller is validated on-line in GeM profile as well as validated and approved by Buyer after evaluation of documents submitted.

3. **Buyer Added Bid Specific ATC**

   Buyer uploaded ATC document Click here to view the file.

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

   File Attachment Click here to view the file.

अस्वीकरण/Disclaimer

The Additional Terms and Conditions (ATC) have been incorporated by the Buyer after approval of their Competent Authority. The Buyer ,is solely responsible for the impact of these clauses on the bidding process, its outcome, and consequences thereof including any restriction arising in the bidding process due to these ATCs and including the modification of technical specifications and / or terms and conditions governing the bid.All representations / grievances pertaining to the ATC clauses shall be raised with the buyer organization directly and not with GeM.If any of the clause(s) is/are incorporated by the Buyer regarding the following, the bid & resultant contract shall be treated as null & void. Further, GeM reserves the right, at its sole discretion, to cancel the bid forthwith, without issuance of any prior notice or intimation :-

1. Publishing Custom / BOQ bids for items for which regular GeM categories are available (unless such Custom / BOQ item is bunched with the major regular product Category Item).
2. Mandating procurement of / from specific Brand / Make / Model / Manufacturer / Dealer except in case of Single Bid / Proprietary Article Certificate (PAC) Buying.
3. Inclusion of disqualification criteria related to suspension of seller / service provider, where such suspension period has already expired.
4. Mandating submission of documents (other than EMD and signed Integrity Pact - which can be submitted within 5 days of bid opening) in physical form as a pre-requisite to qualify bidders.
5. Publishing bids on GeM for procurement of works.
6. Procurement of Goods by creating a Service bid on GeM & vice-versa.
7. Seeking sample with bid or approval of samples during bid evaluation process. However, trial / sample, as the case may be, shall be permitted in cases where trial / sample are allowed as per approved and published procurement policy of the Buyers' controlling Ministry / Department / State / Public Sector Enterprises Headquarters. If there is any violation of trial / sample clause with regard to approved policy of the Buyers' Ministry / Department / State / Public Sector Enterprises Headquarters, then this is to be determined and redressed by the concerned Buyer Organisation only.
8. Seeking experience from specific organization / department / institute only or from foreign / export experience.
9. Creating bid for items from incorrect categories.
10. Reference of conditions published on any external site or reference to external documents/clauses.
11. Asking for any Tender fee / Bid Participation fee, as the case may be.
12. Buyer added ATC Clauses which are in contravention of clauses defined in bid detail section, including specifications, EMD Detail, ePBG Detail and MII and MSE Purchase Preference sections of the bid, unless otherwise allowed by the applicable GeM GTC.
13. 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.
14. 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 catalogues 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. 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 General Terms and Conditions, conditions stipulated in Bid and Service Level Agreement specific to the Service, as the case may be, as provided in the Marketplace.

However, in case of Service, if any condition specified in General Terms and Conditions is contradicted by the conditions stipulated in Service Level Agreement specific to said Service, then it will over-ride the conditions in the General Terms and Conditions.

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

जेम की सामान्य शर्तों के खंड 26 के संदर्भ में भारत के साथ भूमि सीमा साझा करने वाले देश के बिडर से खरीद पर प्रतिबंध के संबंध में भारत के साथ भूमि सीमा साझा करने वाले देश का कोई भी बिडर इस निविदा में बिड देने के लिए तभी पात्र होगा जब वह बिड देने वाला सक्षम प्राधिकारी के पास पंजीकृत हो।बिड में भाग लेते समय बिडर को इसका अनुपालन करना होगा और कोई भी गलत घोषणा किए जाने व इसका अनुपालन न करने पर अनुबंध को तत्काल समाप्त करने और कानून के अनुसार आगे की कानूनी 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---

GUJARAT STATE
BOARD OF SCHOOL TEXT BOOKS, GANDHINAGAR

Gujarat State Board Of School Text Books, Gandhinagar (now herein after "board") is an autonomous board, running under the control of the Education Dept. of Govt. Of Gujarat and Registered under the Societies Registration Act and Public Charitable Trust Act. This Board is engaged in the activity of the publishing, printing and distributing the text books for the students Gujarat State for the Std. 1st to 12th as per Curriculum prescribe by the Govt. of Gujarat. This Board is having annual turnover of Rs.360 Crores approximately. And is having head office, godowns and sales depots at following addresses:

Head Office: "Vidyayan", Sector-10/A, Gandhinagar.

Godown : G.I.D.C. Estate,Sector-25,Gandhinagar.

SalesDepot : NirnaynagarDepot,Nirnaynagar, Ahmedabad.

This Board wants to appoint the **Internal Auditor for the F.Y. 2026-27** to invite the tenders from the reputed C.A./C.A. firms. The minimum fee for this assignment will be Rs.2,00,000 Two lakhs inclusive of taxes.

Terms & conditions of appointment of Internal Auditor and scope of audit shall be as under:

(A) Terms &Conditions

1. The C.A./C.A. firm must have an experience of Internal audit of Govt./Semi Govt. Office, Board, Corporation, Nigam Etc.
2. The C.A./C.A. firm will be paid fee is inclusive of all taxes, duties, T.A./D.A. and pocket expenses etc. No other claims will be entertained.
3. **The C.A./C.A. firm shall be carried out Internal Audit quarterly in four spells in a F.Y. as per program set out by the board.**

4. The audit program set by board will be passed on well in advance (at least10 days before starting of audit) to C.A./C.A. firm. No deviation from audit program without prior written permission of the Director.
5. The Director reserve the right to issue directions of fix method for conducting certain audit and such directions shall be binding on the C.A./C.A. firm.
6. The Director or his authorized person shall supervise the audit by surprise visit and audit party shall explain the audit procedures and finding if asked for during the course of audit or even before and after.
7. Some selective cases at the discretion of the Director shall also be auditedbyBoard'sownAuditOfficer/otherfirms.InternalAuditorshallbe held responsible for any unreported major irregularities noticed afterwards.
8. The audit party conducting audit shall consists of C.A. as per Govt. Resolution.
9. Audit report in prescribed format as per Annexure-A should be prepared in five copies.
   A. One copy each to be handed over to (a) Director, (b) Dy. Director, (c) Controller of A/cs. & Audit Officer, (d) concerned Branch and (e) to be retained by Auditor.
   B. Report should be discussed with the head of the branch and his views/explanations shall be incorporated therein as a part of the report.
   C. Audit report shall be sent to the concerned officers within seven days from the date of completion of audit.
   D. The audit report shall be framed in simple language, to the point and substantiated with documentary evidences attached with
10. The compliances of the earlier report should also be verified by the C.A./C.A. firm.
11. The C.A./C.A. firm appointed as an Internal Auditors of the Board shall not sub-assign the works of audit to any other C.A./C.A. firm/Agency.
12. Though this appointment is for one year, further continuance for the second year shall depend purely on the yardstick of yearly performance of the C.A./C.A. firm & with mutual understanding of both parties. The Director of the Board reserve the right to cancel the assignment without assigning any reason in case it may deem fit.
13. The above conditions are not exhaustive. The Board will have absolute right to revise/abrogate/include any conditions as per its best requirement.

14. Periodic review meeting will be held at the Head Office of the Board in which the Internal Auditor will have to attend the said meeting without any extra remuneration.
15. The Internal auditor will not be eligible for payment of audit fee if the stipulations regarding conditions submission of reports are not fulfilled.
16. The Internal auditor will require to give notice of one month to the Board in case it intends to discontinue the contract at any point of time during the period of contract.

(B) GENERAL CONDITIONS:

1. The whole process of the tendering can be cancelled/ modified/ altered / redefined without giving any prior notice or information by the Director of the Board.
2. While visiting the audit place, the representatives of the audit team will bring the letter of introduction duly signed by the Sr. Partner/proprietor of the C.A./C.A. firm.
3. Any other influence of any type may disqualify the bidder C.A./C.A. and the bid will be outright rejected.
4. The supporting documents for the information mentioned in annexure-B, C & D are to be upload on GEM with the Technical Bid for scrutiny of the proposal. The bid proposal without necessary documents will be rejected.
5. EMD shall be submitted in the form of Demand Draft of any Nationalized Bank in favour of "The Gujarat State Board of School Textbooks, Gandhinagar" payable at Gandhinagar , Gujarat and must be submitted along with the covering letter.
6. Eligibility for EMD exemption will be as per Gujarat state procurement policy, 2024
7. Minimum average annual turnover of the bidder (For 3 years): 4 lakhs
8. All the documents submitted by bidder might be visible to all participating bidder on GeM portal.

(C) Commencement,Completion,ModificationandTerminationoftheContract:

1. The assignment will be of the one year on initial basis. However the work order may be renews, after complete on of the one year at the discretion of the Director of the Board on satisfactory performance of the C.A./C.A. firm & with mutual understanding of both parties, for another year.
2. The contract can be terminated from either side, at any time after giving a one calendar month's notice to the concerned C.A./C.A. firm without assigning any reason.

(D) Payment of the Audit Fees:

1. The payment of the audit fees will be made after getting the audit report.
2. The Internal audit report will have to be submitted within seven days from the completion of audit.

(E) Obligation of the Internal Auditors:

1. The C.A./C.A. firm cannot assign/outsource/sublet the work entrusted or sub contract in any manner what so ever, or any portion of it to any other C.A./C.A. firm.
2. The Internal auditor shall remain present co-ordination/review meeting sand make presentations as and when called and no additional fees/expenditure shall be paid for that.
3. Internal Audit be completed within one month after closing of Final Account but not later than end of the month MAY Internal Auditor has also to finalized P & L A/c and balance sheet before submitting Statutory Audit.
4. Internal Auditor has to give full support wherever Statutory Auditor wants information.

(F) Confidentiality:

1. The Internal Auditors their sub-consultants, partners of either of them shall not, of this contract, disclose any proprietary or confidential information relating project, the services, this contract or the Board's business or operations without prior written consent of the Director of the Board.
2. All reports and other documents submitted by Internal Auditor shall not later than upon termination or expiration of this contract, deliver all such documents and reports to the Board together with a detail inventory there of. The Internal Auditor may remain a copy of such report and documents but shall not use these reports and documents for purpose unrelated to this contract without prior written consent of the Director of the Board.
3. The Internal Auditor has to undertake that all knowledge and information not within the public domain which may be acquired during the execution of the assignment shall be for all time and for all purpose, regarded as strictly confidential and held in confidence and shall not be directly disclosed to any person whatsoever, except with the prior written permission of the Director of the Board.

(G) Penalties:

If any C.A./C.A. firm or partner thereof is found guilty of gross negligence, lack of duty of care, misrepresentation and misstatement of facts, hiding the facts, falsification, undue delay in performance of duties, using or giving the details gathered during the audit assignment too ther parties without permission of the Board, non observation of instructions given by the Board, unauthorized retention of records of the Board, violating the terms and conditions of this assignment, unauthorized changes in the records of the Board ,including malafied practices or any other cognizable offence or breach, the CA./C.A. firm will be punishable with any or all following consequences:

a) Removal from the assignment of Internal Audit with immediate

effect/from the date specified.

b) Removal from any other assignment with immediate eeffect/from the date specified given by the Board.
c) Deduction of percentage of fees as determined by the Director of the Board.
d) Ban from accepting the future assignment of the Board for the period as specified.
e) Any other action deemed appropriate by the Director of the Board.

The decision/interpretation in all/any terms and conditions enumerated above and agreed upon by the Internal Auditor shall be final and binding on Internal Auditors without demure and any further recourse to any litigation/arbitration.

I have read all the terms and conditions mentioned above and same are acceptable to me and agreed.

Date:

Seal of Office/Firm Partner **Signature**

Name&Designation

GUJARAT STATE
BOARD OF SCHOOL TEXTBOOKS, GANDHINAGAR

SCOPE OF WORK

First, understanding the nature of works and transactions carried out by Auditee Unit(s). This will give the Audit Parties a holistic idea about the complexities involved in the process and draw audit conclusions accordingly.

Works &Transactions:

1. The Scope of Works audit includes, Checking of cash book and all the vouchers of receipts & payments.
2. Checking of cashbook and all the vouchers of receipts & payments.
3. Checking and overall scrutiny of posting of General Ledger
4. Checking of Performa and Provision entries.
5. Checking of Trial Balance and Groupings.
6. Checking of reconciliation of control ledger with General Ledger.
7. Internal Auditor shall have to check the deduction of income tax from the payment of the various parties as per the provision u/s. 194(a) of the Income Tax Act, 1961. Also the Internal Auditor in addition to Income Tax would check and ensure the deduction of GPF/EPF & GST and any other Taxes and Levies recovery from the dues payable to the various parties.
8. Periodic review meeting will be held at the office of the Board and the Internal Auditor will have to attend this meeting with relevant records.
9. Internal Auditor shall have to physically verify the stock of printed Text Books, Printing paper & Cover Paper laying at Head Office, Go down& Sales Depot of the Board.
10. Bank reconciliation statement to be checked with reference to bank book and remittances.
11. The procedure in practice as prescribed by the Board are followed strictly and the commodities/articles/stores purchased are entered in relevant registers to watch/receipt, issued and balance thereof.
12. The accounting i.e. Carry Forward of previous quantity balance and accuracy should be checked by the internal auditor in detail. Losses/Provisions the losses in respect of Vehicles Machinery/ Spare parts/ Stores being unserviceable/ disposable due to heavy incurring of expenditure, due to heavy repairs would be seen and commenced thereon by the internal auditor.
13. Internal auditor would also verify especially the cases undue payment is to the party on account of ...

a) Irrelative provision of contract item or excessive amount than claimed due to misapplication of price.
b) Excessive quantity ,extra item and new works executed without the approval of competent authority of the Board.
c) Payment in conformity with the rates approved.
d) Post pounding the statutory and/or legitimate recoveries from the bills of the parties.

14. Internal auditor would check that Deposit/Advance register is maintained properly and relevant entry from the Cash Book is made and final effect is given to Account.
15. Internal auditor would check Bank Guarantee Insurance Policy register to ensure that the Bank Guarantee and/or Insurance Policy do not remain to be renewed.

Checklist for conduct for Internal Audit:

1. All check for cashbook receipt and payments.
2. Monthly A/cs. i.e with reference to compilation book and vouchers / challans and misclassifications.
3. Bank reconciliation.
4. Checking of credit to Govt. in respect of GPF/EPF/Income Tax/Professional Tax/ Labor Tax and all advances, Interest of advances and Statutory deductions made from the Bills.
5. A/c of cheque books received from various banks and their use.
6. Checking of Pay Bills/Supplementary Pay Bills/SalesBills.
7. Verifications and preparation of TDS statements and returns with reference to Income Tax credits and challans.
8. Verification and confirmation of receipt of detailed bills in case where advances are paid. Incase advances paid are not cleared due to non submission of detailed bills, the same are to be commented upon by Internal Auditor with reason and remedies, there to besides reporting responsibility of the officer for non clearance of advance.

GUJARAT STATE
BOARD OF SCHOOL TEXTBOOKS, GANDHINAGAR
Annexure-A

FORM AT FOR AUDIT REPORT

Audit Report of (Branch Name)_____

For the Period from _____to_____

Part-I

The accounts of (BranchName)_____for the period from _____to _____during audit Shri _____Designation_____held charge of the Branch during period covered by audit.

Part-II

(a) Major Irregularities regarding:

1

2

3….&onward

(b) Other Irregularities regarding:

1

2

3….&onward

Part-III

The issues/Items/Register/Cash/Stamplisted below were found in order

1

2

3….&onward

Date: Signature of C.A.

Copy to :

(a) Director

(b) Dy. Director

(c) Controller of A/cs&Audit Officer

(d) Concerned Branch

(e) Auditor's file

GUJARAT STATE
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Annexure-B
Pre-Qualification criteria of <u>Internal Auditor</u>

- Availing Service of chartered Accountant Firms in State Public Sector undertakings, Urban Development Authorities, and other Government Organization & Offices specified by Finance Department Govt. Of Gujarat ResolutionNo.JNV-10-2018-1143-A,Dt.16.09.2019&No.JNV-10-2018-1143-A08.06.2020andamendmentthereafter.

1. Firm's registered office should be located in Gujarat and if registered office is not located in Gujarat then at least two full time branches should be functional in state of Gujarat for a minimum period of 3 years.
2. Chartered Accountant Firms which are under categories II & above will apply for Internal Auditor.
3. Chartered Accountant Firms who apply for service of Internal Auditor has to produce all documents specified in category II & above specified by resolution stated in para-1.
4. Chartered Accountant Firms which has done work of Internal Audit for last five years in Gujarat State Board of School Text Book cannot apply in this tender as specified by Finance Department Resolution No. JNV-102001-1694-A, Dt.13.07.2001.
5. For your kind attention- category- I&II describe as follows:
   <u>Category -1</u>Firms as per ranking given by ICAI and other criteria as mention below:
   a) The Income from Audit and Attestation assignments should be more than Rs.50 Lakhs.
   b) Thefirmshouldhavebeenregisteredforaperiodofatleast15 years.
   c) There must be at least 5 CAs in the firm, out of which minimum 3 CAs must be the partners of the firm.
   d) In the case of Registered Companies(category 1 above),the firm must have undertaken audit assignment of at least 1 Listed Company in last 3 years.

Category-2 Firms as per ranking given by ICAI and other criteriaas mention below:

a) The Income from Audit and Attestation assignments should be more than Rs.30 lakhs.

b) The firm should have been registered for a period of atleast 10 years.

c) There mustbeatleast3CAs in the firm, out of which minimum 2 CAs must be the partners of the firm.

6. **Documents given by C.A.firms are to be notarized.**

GUJARAT STATE
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Annexure-C

TECHNICAL BID FOR INTERNAL AUDITOR

1. Name OF C.A./C.A.Firm:_____
2. Registered Address:_____
3. Address of the Branch Office:_____

   _____

   _____
4. ICAI firm registration No.&Date_____**(attached)**
5. Details of C.A./C.A.s as proprietor or partners on full time paid employees: **(attached)**

Sr.	Name	Membership No.	Qualification	Designation	Age	Date Of Joining	Date Of ACA	Date Of FCA

6. Details OF Other Staff:

Sr.	Name	Qualification	Designation	Age	Date Of Joining

7. Details of Specialization staff(Civil Engineer Either as employee or associate)

Sr.	Name	Qualification	Designation	Age	Date Of Joining

8. Total Turn over(as per audited annual account sand tax audit repor tattached-along with IT return filed:

Year	Turn over (in Rs.)	Profit (in Rs.)
2022-2023		
2023-2024		
2024-2025		

9. PAN,GST No., latest ICAI firm card-copies, Certificate of Incorporation(If applicable)are to be enclosed.
10. Undertaking on letter head that firm is not blacklisted by any Government or Semi- Government organization are also to be enclosed.

CERTIFICATE

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

Date:
Seal of Office/Firm Partner

Signature
Name & Designation

GUJARAT STATE
BOARD OF SCHOOL TEXT BOOKS, GANDHINAGAR
Annexure-D

COMMERCIAL BID FOR INTERNAL AUDITOR

1. Name of C.A./C.A. Firm:_____
2. Registered Address:_____
3. Address of the Branch Office:_____

   _____

   _____
4. ICAI firm registration No._____
5. We a greet o work assigned as per the filled amount (fee)in GeM bid.
6. The amount (fee) quoted is inclusive of all taxes, duties, T.A./D.A. and Pocket Expenses etc. No Other claims will be entertained.

Date:

Seal of Office/Firm Partner **Signature, Name & Designation**