

बिड दस्तावेज़ / Bid Document

| बिड विवरण/Bid Details | |
|--|--|
| बिड बंद होने की तारीख/समय /Bid End Date/Time | 13-03-2026 15:00:00 |
| बिड खुलने की तारीख/समय /Bid Opening Date/Time | 13-03-2026 15:30:00 |
| बिड पेशकश वैधता (बंद होने की तारीख से)/Bid Offer Validity (From End Date) | 45 (Days) |
| मंत्रालय/राज्य का नाम/Ministry/State Name | Gujarat |
| विभाग का नाम/Department Name | Revenue Department Gujarat |
| संगठन का नाम/Organisation Name | N/a |
| कार्यालय का नाम/Office Name | Gujarat State Disaster Management Authority, Gandhinagar |
| वस्तु श्रेणी /Item Category | Financial Audit Services - Review of Financial Statements, Audit report; CA Firm |
| अनुबंध अवधि /Contract Period | 2 Year(s) |
| बिडर का न्यूनतम औसत वार्षिक टर्नओवर (3 वर्षों का) /Minimum Average Annual Turnover of the bidder (For 3 Years) | 50 Lakh (s) |
| उन्हीं/समान सेवा के लिए अपेक्षित विगत अनुभव के वर्ष/Years of Past Experience Required for same/similar service | 5 Year (s) |
| इसी तरह की सेवाओं का पिछला आवश्यक अनुभव है/Past Experience of Similar Services required | Yes |
| वर्षों के अनुभव एवं टर्नओवर से एमएसई को छूट प्राप्त है / MSE Relaxation for Years Of Experience and Turnover | Yes Complete |
| स्टार्टअप के लिए अनुभव के वर्षों और टर्नओवर से छूट प्रदान की गई है / Startup Relaxation for Years Of Experience and Turnover | Yes Complete |
| विक्रेता से मांगे गए दस्तावेज़/Document required from seller | Experience Criteria,Bidder Turnover,Certificate (Requested in ATC),Additional Doc 1 (Requested in ATC),Additional Doc 2 (Requested in ATC),Additional Doc 3 (Requested in ATC) *In case any bidder is seeking exemption from Experience / Turnover Criteria, the supporting documents to prove his eligibility for exemption must be uploaded for evaluation by the buyer |

| बिड विवरण/Bid Details | |
|--|--|
| क्या आप निविदाकारों द्वारा अपलोड किए गए दस्तावेजों को निविदा में भाग लेने वाले सभी निविदाकारों को दिखाना चाहते हैं? संदर्भ मेन् 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 |
| अनुमानित बिड मूल्य /Estimated Bid Value | 2500000 |
| मूल्यांकन पद्धति/Evaluation Method | Total value wise evaluation |

ईएमडी विवरण/EMD Detail

| | |
|-----------------------------|---------------------|
| एडवाइजरी बैंक/Advisory Bank | State Bank of India |
| ईएमडी राशि/EMD Amount | 72000 |

ईपीबीजी विवरण /ePBG Detail

| | |
|---|---------------------|
| एडवाइजरी बैंक/Advisory Bank | State Bank of India |
| ईपीबीजी प्रतिशत (%) /ePBG Percentage(%) | 5.00 |
| ईपीबीजी की आवश्यक अवधि (माह) /Duration of ePBG required (Months). | 27 |

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

Policy.

(b). 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 :

ACEO

Gujarat State Disaster Management Authority, Gandhinagar, Revenue Department Gujarat, N/A,
(Gujarat State Disaster Management Authority)

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

एमआईआई अनुपालन/MII Compliance

| | |
|-------------------------------|-----|
| एमआईआई अनुपालन/MII Compliance | Yes |
|-------------------------------|-----|

1. If the bidder is a Micro or Small Enterprise as per latest orders issued by Ministry of MSME, the bidder shall be relaxed from the eligibility criteria of "Experience Criteria" as defined above subject to meeting of quality and technical specifications. The bidder seeking Relaxation from Experience Criteria, shall upload the supporting documents to prove his eligibility for Relaxation.
2. If the bidder is a Micro or Small Enterprise (MSE) as per latest orders issued by Ministry of MSME, the bidder shall be relaxed from the eligibility criteria of "Bidder Turnover" as defined above subject to meeting of quality and technical specifications. If the bidder itself is MSE OEM of the offered products, it would be relaxed from the "OEM Average Turnover" criteria also subject to meeting of quality and technical specifications. The bidder seeking Relaxation from Turnover, shall upload the supporting documents to prove his eligibility for Relaxation.
3. If the bidder is a DPIIT registered Startup, the bidder shall be relaxed from the the eligibility criteria of "Experience Criteria" as defined above subject to their meeting of quality and technical specifications. The bidder seeking Relaxation from Experience Criteria, shall upload the supporting documents to prove his eligibility for Relaxation.
4. If the bidder is a DPIIT registered Startup, the bidder shall be relaxed from the the eligibility criteria of "Bidder Turnover" as defined above subject to their meeting of quality and technical specifications. If the bidder is DPIIT Registered OEM of the offered products, it would be relaxed from the "OEM Average Turnover" criteria also subject to meeting of quality and technical specifications. The bidder seeking Relaxation from Turnover shall upload the supporting documents to prove his eligibility for Relaxation.
5. 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.
6. 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.
7. 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.
8. 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.

This Bid is based on Quality & Cost Based Selection (QCBS) . The technical qualification parameters are :-

| Parameter Name | Max Marks | Cutoff Marks | Qualification Methodology Document |
|---|-----------|--------------|------------------------------------|
| Turnover Ceretified (Last Three Year) (2022-23, 2023-24, 2024-25) (Minimum 50 lac) | 30 | 20 | View File |
| Relevant Experience (Minimum 5 Years) | 30 | 20 | View File |
| Partnership Deed (Minimum 5 Partner) | 20 | 10 | View File |
| Company Basic documents (PAN, GST, Registration, No Black List Certificate, Partnership Deed, Address Proof etc.) | 20 | 10 | View File |

Total Minimum Qualifying Marks for Technical Score: 60

QCBS Weightage(Technical:Financial):50:50

Pre Bid Detail(s)

| मूल्य भिन्नता खंड दस्तावेज़/Pre-Bid Date and Time | प्री-बिड स्थान/Pre-Bid Venue |
|---|--|
| 03-03-2026 12:00:00 | GSDMA, 5 th floor, Block 11, Udyog Bhavan, Gandhinagar |

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

तकनीकी विशिष्टियाँ /Technical Specifications

| विवरण/ Specificat ion | मूल्य/ Values |
|--|--|
| कोर / Core | |
| Scope of Work | Review of Financial Statements , Audit report |
| Type of Financial Audit Partner | 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 , Investigating fraud , Compliance with law & regulations , Governance of company , Compliance with contracts , Risk Management , Review system & processes , Bank Transactions , pre audit of all vouchers and files before payments |

| विवरण/ Specification | मूल्य/ Values |
|---|---|
| Type of Industries/ Functions | Purchase & Procurement , Inventory & Store management , Human Resource & Payroll , Operational & Administrative , Owners Capital , Fixed assets, depreciation and amortisation , Payables , Receivables , Cash and Bank Balance |
| Frequency of Progress Report | Monthly |
| MIS Reporting for Financial Audit support | Yes |
| Frequency of MIS reporting | Monthly |
| State | NA |
| District | NA |
| एडऑन /Addons | |
| Post Financial Audit Support | NA |

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

| | |
|--|----|
| क्रेता द्वारा निर्धारित न्यूनतम मूल्य/Minimum Floor Price defined by Buyer | No |
|--|----|

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 | Kanaiyalal Bhaichandbhai Patel | 382011,5th Floor, Block No. 11, Sector 11, Udhyog Bhawan, Gandhinagar - 382011 | Project / Lumpsum Based | N/A |

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

1. **Generic**

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

2. **Forms of EMD and PBG**

Bidders can also submit the EMD with Account Payee Demand Draft in favour of

Gujarat State Disaster Management Authority
payable at
Gandhinagar

Bidder has to upload scanned copy / proof of the DD along with bid and has to ensure delivery of hardcopy to the Buyer within 5 days of Bid End date / Bid Opening date.

3. **Buyer Added Bid Specific ATC**

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

अस्वीकरण/Disclaimer

The additional terms and conditions have been incorporated by the Buyer after approval of the Competent Authority in Buyer Organization, whereby Buyer organization is solely responsible for the impact of these clauses on the bidding process, its outcome, and consequences thereof including any eccentricity / restriction arising in the bidding process due to these ATCs and due to modification of technical specifications and / or terms and conditions governing the bid. If any clause(s) is / are incorporated by the Buyer regarding following, the bid and resultant contracts shall be treated as null and void and such bids may be cancelled by GeM at any stage of bidding process without any notice:-

1. Definition of Class I and Class II suppliers in the bid not in line with the extant Order / Office Memorandum issued by DPIIT in this regard.
2. Seeking EMD submission from bidder(s), including via Additional Terms & Conditions, in contravention to exemption provided to such sellers under GeM GTC.
3. Publishing Custom / BOQ bids for items for which regular GeM categories are available without any Category item bunched with it.
4. Creating BoQ bid for single item.
5. Mentioning specific Brand or Make or Model or Manufacturer or Dealer name.
6. Mandating submission of documents in physical form as a pre-requisite to qualify bidders.
7. Floating / creation of work contracts as Custom Bids in Services.
8. Seeking sample with bid or approval of samples during bid evaluation process. (However, in bids for [attached categories](#), trials are allowed as per approved procurement policy of the buyer nodal Ministries)
9. Mandating foreign / international certifications even in case of existence of Indian Standards without specifying equivalent Indian Certification / standards.
10. Seeking experience from specific organization / department / institute only or from foreign / export experience.
11. Creating bid for items from irrelevant categories.
12. Incorporating any clause against the MSME policy and Preference to Make in India Policy.
13. Reference of conditions published on any external site or reference to external documents/clauses.
14. Asking for any Tender fee / Bid Participation fee / Auction fee in case of Bids / Forward Auction, as the case may be.
15. Buyer added ATC Clauses which are in contravention of clauses defined by buyer in system generated bid template as indicated above in the Bid Details section, EMD Detail, ePBG Detail and MII and MSE Purchase Preference sections of the bid, unless otherwise allowed by GeM GTC.
16. In a category based bid, adding additional items, through buyer added additional scope of work/ additional terms and conditions/or any other document. If buyer needs more items along with the main item, the

same must be added through bunching category based items or by bunching custom catalogs or bunching a BoQ with the main category based item, the same must not be done through ATC or Scope of Work.

Further, if any seller has any objection/grievance against these additional clauses or otherwise on any aspect of this bid, they can raise their representation against the same by using the Representation window provided in the bid details field in Seller dashboard after logging in as a seller within 4 days of bid publication on GeM. Buyer is duty bound to reply to all such representations and would not be allowed to open bids if he fails to reply to such representations.

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

For all provisions of the Labour Codes that are pending operationalisation through rules, schemes or notifications, the corresponding provisions of the pre-existing labour enactments (such as The Minimum Wages Act, 1948, The Payment of Wages Act, 1936, The Payment of Bonus Act, 1965, The Equal Remuneration Act, 1976, The Payment of Gratuity Act, 1972, etc. and relevant State Rules) shall continue to remain applicable.

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

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

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

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

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

GSDMA

(Internal and Pre-audit)

Term and Conditions:

- 1. Period:** Period of services will be from 2 (two) Years.
- 2. Time Schedule:** Services shall commence from 01/04/2026 and should be carried out till 31/03/2028.
- 3. Internal Audit Report:** audit report in prescribed format as per annexure-A should be prepared in six copies:
 - One Copy to be handed over each to CEO-GSDMA, Director Finance, Account Branch, Concerned Tax consultant and one to be retained by auditor.
 - Report should be discussed with the head of the branch and their view and explanation shall be incorporated there in as a part of the report.
 - Audit report shall be sent to concerned officials within ten days from the date of completion of audit.
 - The audit report shall be drafted in simple language to the point and substantiated with documentary evidences attached.
- 4. Scope of Work:** as per annexure - A
- 5. Audit Fee:** Internal audit services fee for two(2) years for 24 month including taxes. No other claims will be entertained. Fees will be paid on a monthly basis subject to the fulfilment of the following conditions:
 - Monthly audit report to be submitted within 10 days from the end of the month.
 - The consolidated internal audit report for the month will have to be submitted within fifteen days from the end of the month.
 - GST and other taxes will be applicable on amount payable as per government rules.
 - Note: No payment will be made if the stipulations regarding conditions submission of reports are not fulfilled.
- 6. Out of Pocket expenses:** out of pocket expenses will be reimbursed on actual bill basis subject to maximum of Rs. 15,000/- (Rupees fifteen thousand only) per month.
- 7. Security Deposit :** You shall have to pay Security Deposit in the form of Demand Draft within 7 days from the date of issue of the work order.
- 8. Mode of Payment:** All payments shall be made either through RTGS or account payee cheque.
- 9. Internal audit team:** Deployment of 2 full time resources at GSDMA as mentioned below:
 - Chartered Accountant with minimum 3 years Internal Audit/ Pre Audit experience of working with Government of Gujarat.
 - Commerce graduate with minimum 1.5 years Internal Audit/ Pre Audit experience of working with Government of Gujarat.
 - Work of the above 2 resources needs to be supervised by a Team Leader (TL) who should be a FCA with minimum 8 years of post-qualification experience. The TL should also have experience of at least 5 years of working with Government of Gujarat.

10. Address & Telephone/Fax Number: You are requested to be in touch with following officer of GSDMA to provide your time schedule & list of records required:

Shri B.F. Patel, Director Finance, GSDMA.

Block No 11, 5th Floor, Udhog Bhavan, Sector 11, Gandhinagar- 382011, Gujarat

Ph No.079 - 23259278; Mo.9106682225.

11. You are required to have a brance office in Gandhinagar or Ahmedabad

12. GSDMA reserves the rights to amend, modify and alter any of the terms and condition of this work order.

13. You shall carry out audit of implementing agencies at least once in quarter. Audit program should be submitted to GSDMA before the 5th Month in while audit will be commenced.

14. The audit program submitted by your firm will be approved 5 days prior commencement of audit. No deviation in audit program without prior permission.

15. GSDMA reserves the right to issue directions for condition of audit and such directions shall be binding on your firm.

16. Audit carried out by our firm shall be supervised by Director Finance or any other officers as authorized by GSDMA by conducting surprise visits. If asked. You shall have to explain the audit procedures and findings during the course of supervision.

17. In some cases at the discretion of the Director Finance shall also be audited. You shall be held responsible for any major irregularities unreported.

18. You shall not sub assign the works of audit to any other firm and agency.

19. Though this appointment is for Two year, further continuance for the third year shall depend purely on the right to cancel the assignment without assigning any reason in case it may deem fit.

20. The above conditions are not exhaustive. GSDMA will have absolute right to revise/abrogate/include any condition as per its requirements.

21. Periodic review meeting will be held as GSDMA in which your team along with the team leader must remain present.

22. You are required to give notice of at least 1(One) months to GSDMA in case of discontinuation of the contract at any point of time.

23. While visiting the audit place, the representative of the audit team shall carry the letter of introduction duly signed by the senior most partner of firm.

24. GSDMA may add any other scope not mentioned above but requires internal audit, as may deemed fit.

25. The contract can be terminated by GSDMA at any time effective immediately.

26. Obligations:

- You have to depute adequate resources full time as GSDMA based on quantum of work and deadlines.
- You cannot assign/outsources/sublet the work entrusted or sub contract in any manner what so ever, or any portion of it to any other firm.

- Your team along with Team Leader must remain present during the review meetings and make presentation as and when called and no additional fees/expenditure shall be paid for that.
- Necessary records, space and infrastructure will be provided to you for the purpose of Internal Audit.
- GSDMA shall issue all necessary instructions to concerned authorities and officers for successful and timely completion of this assignment.

27. Confidentially:

- Your firm, partners and staff (including the audit team deployed) shall not disclose any proprietary or confidential information relating project, the services, this contract or the GSDMA's business or operations without prior written consent of the CEO and Director Finance.
- All reports and other document prepared by you shall be submitted to GSDMA not later than termination or expiration of this contract. You may retain a copy of such report and document but shall not use these report and documents for purpose unrelated to this contract without prior written consent of the CEO and Director Finance.
- Public domain which may be acquired during the execution assignment shall be for all time and for all purpose regarded confidential and held in confidence and shall not be directly disclosed person whatsoever, expect with the prior written permission of the CEO and Director Finance.

28. Penalties:

- If any member of the your team or team leader thereof is found guilty of negligence lack of duly of care, misrepresentation and misstatement of hiding the facts, falsification, undue delay in performance of duties , using giving the details gathered during the audit assignment to other parties permission of the CEO and Director Finance, non-observation instructions given by the GSDMA unauthorized retention of records of GSDMA, violating the terms and conditions of this assignment authorized charges in the records of the GSDMA, inclusion malafied or any other cognizable offence or breach, the firm will be punishable any or all following consequences.
- Removal from the assignment of internal Audit with immediate effect/the date specified.
- Deduction of percentage of fees as determined by the CEO & Director Finance.
- Ban from responding to any tender released by GSDMA.
- Any other action deemed appropriated by GSDMA. The decision interpretation in all/any terms and conditions enumerated above and agree upon by Internal Auditors shall be final and binding on Internal Auditor without demure and any further recourse to ant litigation/ arbitration.
- In case of any dispute the jurisdiction shall be Gujarat

You are requested to return one copy of this letter of appointment duly acknowledge the office of the under signed as token of having accepted all the terms and conditions the letter along with the details of team to be deployed for the assignment.

Annexure-A

Scope of Work

1. Works & Transactions:

(a) Verification of cash book/ bank book and all the vouchers of receipts & payments:

- is cash book maintained properly? is cash on hand verified? Further, cash on hand should be verified daily with cash book. I.e. physical balance of cash must tally with cash book which must be certified by Auditor on a daily basis.
- All the receipts and vouchers must be verified with the cash book/ bank book.
- All the receipts by cheques demand drafts shall be deposited in the banks on the next day.
- All the vouchers should be approved by the Competent Authority.
- Verify whether the vouchers passed are as per powers delegated to the respective heads and as per rules framed thereto. (If any deviation is found, please give your report on separate paper).
- Vouchers should be serially numbered.
- Any corrections/deletion/addition noticed in the figures of the vouchers.
- Verify authority for payments of vouchers.
- Verify whether proper accounting treatment is given to receipt/payment.

(b) Ledger scrutiny.

(c) Checking of Performa and provision entries.

(d) Checking of important balance sheet statements like trial balances, groupings made of the trial balances, schedule of profit and loss account and balance sheet.

(e) Verification of statutory compliance of the contracts.

(f) Checking of reconciliation of control ledger with general ledger.

(g) Internal Auditor shall have to check the deduction and payment of statutory dues like Tax Deducted at Source (TDS) Professional Tax/ Provident Fund etc. is made as per the respective provisions of and returns have been filed timely as per the applicable timelines. In addition to the above, Internal Auditor would check and ensure the applicability and levy of Goods and Services Tax (GST) on the transactions or any other taxes as applicable.

(h) Internal Auditor shall have to check the TDS under GST and has to ensure that the returns under GST has been filed timely as per the applicable timelines prescribed under the GST Act.

(i) Periodic review meeting will be held at GSDMA for discussion of Internal Audit observation and way forward. The Internal Auditor will have to remain present in the meeting with the relevant documents supporting the observations.

(j) Internal Auditor shall have to physically verify the stock lying at HO/ Implementing Agencies of concerned departments.

(k) Bank Reconciliation Statement (BRS):

- Frequency of preparation.
- Verify all the reconciliation statements.

- Outstanding cheques issued for more than 3 Months.
- Any other debits raised by the banks accounted for in the cash book.
- Verify the entries passed for returned cheques/D.D.s. by the bankers.
- Cheque deposited with the bank but not credited by the bank with 3 months of deposit.
- Verify original bank balance statements/ certificates with bank reconciliation statements. (If any corrections are made in certificates, verify it's correctness).

(l) internal Auditor should also verify the cases of payment/ advances to the party on account of various expenses/advances with respect to:

- Provision with regards to any item or items in the contract or amount.
- Quantity, extra item and new works executed.
- Payment in conformity with the rates approved.
- The statutory and/or legitimate recoveries from the bills of the parties.

(m) Internal Auditor would check that deposit/ advance register is maintained properly and relevant entries from the cash book is made and final effect has been given in the books of accounts.

(n) Internal Auditor would check the Earnest Money Deposit (EMD) Bank Guarantee (BG)/Insurance Policy register to ensure that the BG and/or Insurance Policy and G.S.F.S. FD are renewed timely.

(o) Internal Auditor would check tendering/procurement activities and report on findings.

(p) Satisfactory hand-over to the newly appointed Internal Auditor after completion of the contract.

(g) Verification and confirmation of receipt of detailed bills in case where advances are paid. In case advances paid are not cleared due to non-submission of detailed bills, the same are to be commented upon by Internal Auditor with reasons and remedies, there to besides reporting responsibility of the officer for non-clearance of advance.

(r) Verification of Depreciation at the end of the year.

2. Pre Audit:

Pre-audit of all referred transactions at Head Office (H.O.) in order to ensure that payments are made according to the Procedures and Guidelines laid down by GSDMA. Observation is to be communicated to Competent Authority at GSDMA & resolved before the final payment. Internal Auditor will have cover the following as part of Pre Audit:

(a) Pre Audit of all the bills.

(b) Internal Auditor should verify all the vouchers/bills. Comments/observations have to be communicated to Director Finance & respective project management personnel in case of HO and to concerned Executive Engineer, Sector Manager, GSDMA and Dy. Director, GSDMA in case of field office. explanation/ clarification furnished, if any will be taken into account while finalizing the bill, if any serious irregularity is noticed during the course of such Pre Audit, same shall be reported confidentially to the concerned Director Finance, GSDMA.

(c) Internal Auditor will conduct Pre-audit of each bill and will have to certify the correctness of bill to be payable. No payment of any bill by any point will be made until same is duly verified and certified by the Auditor.

(d) The Pre-Audit checks (apart from regular routine checks) will include the reference to the provision in the tenders, contract, provision of statutory deductions and dues, taxes and arithmetical accuracy, provisions of PWD manual, CPW account code, GFR and any other statutory laws, Act, GR, orders, instructions of Government or GSDMA etc. the Auditor will ensure 100% verification of each entry of the bill.

(e) The Internal Auditor has to sign the bill and affix the firm's stamp in token of Pre Audit carried out by it

(f) Periodic review meeting will be held at GSDMA for discussion of Internal Audit observation and way forward. The Internal Auditor will have to remain present in this meeting with the relevant documents supporting the observations.

(g) Checking of BRS, checking of investments, compliances of payment of various taxes.

3. For Line Departments/District/Implementing Agencies/DEOC:

Detailed and in-depth audit of all the line departments, implementing agencies including their division and their sub-division. Following will be covered in the audit of Line Departments/District/Implementing Agencies:

(a) Transactions are recorded based on the principles of accounting and are booked under proper accounts heads

(b) Transactions are recorded after the approval of appropriate authority

(c) Any purchase made by GSDMA/ line department/ implementing agencies are recorded in stock register/ dead stock register as applicable

(d) Verification of Running Account (RA) bills raised by the contractors under respective projects

(e) Verification of BRS, statement of expenditure, compliances of payment of various taxes

(f) Physical verification of cash on daily basis and fixed assets on monthly basis

(g) Any other activities as instructed by GSDMA, Govt. of Gujarat or from funding agency from time to time

(h) Review of books of accounts on a monthly basis

(i) Review of all bills/expenses and grant received by GSDMA under for GERRP, NCRMP or any other projects from time to time

(j) The grant allocated from this office to the subordinate DEOC under GSDMA, along with the payments made thereunder, shall be audited.

(k) In addition to above, the following registers/ records/books/ compilations ledger will constitute the core of documents and Internal Auditor should ensure timely scrutiny of the same:

- Cash book /Petty cash book/ Vouchers
- Cheque books/ Register of cheques

- Receipt books
- Measurement book
- Stationery register
- Registers maintained for vehicles, computer, office equipment, current assets etc.
- Estimate register
- Muster roll register
- L.C Fund register
- Contractor ledger
- Interest bearing security register/Bank guarantee register
- Deposit/GSFS FD register
- Audit report
- Log book/ History Sheet
- Physical verification of stores files
- Works and works contract register and files
- Register of land acquired
- Fixed assets
- Establishment records
- All the payment vouchers
- Record regarding bank reconciliation with bank
- Monthly accounts

4. Records to be maintained as per GSDMA's Operational Manual or as instructed by Director Finance.

5. Verification of accounts maintained in Tally:

The following additional information may also be furnished with the audit report:

- a) Specific remarks, para, or queries pertaining to books of accounts maintained.
- b) Overall comments upon the books of accounts.

6. Compliance and related activities:

- a) Ensure Compliances for Internal Audit queries from the auditee.
- b) Co-ordinate, follow up for the compliance at all the locations.
- c) Checking and verifying the relevant records to ascertain that compliance to Interna Audit queries/ report is complete in all aspects.
- d) Investigate into reasons for non-compliance by the auditee.
- e) To verify and comment on BRS compiled for various bank accounts.
- f) Audit of funds flow and funds utilization.

7. Other Services:

As and when required by GSDMA and /or Line departments, the Internal Auditor can be called upon to provide any additional services than those stated above for the smooth functioning of the projects.

8. Monitoring Mechanism:

The Internal Auditor will develop monitoring and supervision mechanism to ensure that the project/ assignments are progressing according to schedule. Any queries, observation or any problem noted, has be highlighted and reported immediately to GSDMA for necessary corrective action. The Internal Auditor will ensure the periodical reports required by the GSDMA and funding agencies are furnished timely.

The compliance report submitted by GSDMA will be reviewed to ensure that issues raised in the report are satisfactorily resolved.

9. System Improvement:

The Internal Auditor will report to GSDMA any discrepancies noticed in the existing procedures and suggest improvement. Any duplication of work noticed or unnecessary data noticed will be highlighted and reported to GSDMA.

10. Liaoning:

The Internal Auditor will liaison with the top management of the GSDMA in periodical meetings to review the progress of the work and to ensure requirement of GSDMA and Bank/Funding agency are fully met.

11. Reporting:

The Internal Auditor shall report directly to CEO or Director Finance, GSDMA. Report of the work done during each month shall be submitted on or before 10th of the succeeding month. Any urgent or critical issues if necessary should also be separately reported to CEO or Director Finance of GSDMA as and when noticed.

The compliance of the report will be followed up as per the GSDMA's Operational Manual. Internal Auditor is expected to review the documents/ bills, etc. within 2 working days of being assigned. This will be a Key Performance Indicator.

| Sr.No | Parameter Name | Marking System | | | |
|-------|--|----------------|--------------|-------------|----------|
| 1 | Turnover Ceretified (Last Three Year) (2022-23, 2023-24, 2024-25) (Minimum 50 lac) | up to 1 cr | 80 to 99 lac | 60 to 79 | 50 to 59 |
| | | 30 | 27 | 24 | 20 |
| 2 | Relevant Experience (Minimum 5 Years) | up to 10 year | 8 to 9 year | 6 to 7 year | 5 year |
| | | 30 | 27 | 24 | 20 |
| 3 | Partnership Deed (Minimum 5 Partner) | up to 10 | 8 to 9 | 6 to 7 | 5 |
| | | 20 | 17 | 14 | 10 |
| 4 | Company Basic documents (PAN, GST, Registration, No Black List Certificate, Partnership Deed, Address Proof etc.) | 20 | | | 10 |
| | TOTAL | 100 | | | |