



TENDER NOTICE - GMRDS/IA&PA/2024-25/001

Sub:

Notice inviting proposal from the firms of Chartered Accountants for the assignment of Internal auditor and Pre Auditor for office of Gujarat Mineral Research and Development Society For F.Y. 2024-25

GMRDS invites "Tenders" for the work of above subject item. Tender Papers & Specifications may be downloaded from GMRDS web sites www.gmrds.gujarat.gov.in Tender Fee should be submitted along with submission of physical copy of technical bid in Tender Fee Cover, for respective Tender. "All the relevant documents of technical bid to be submitted physically received only by Registered Post A.D / Speed Post / Courier or Hand Delivery addressed to **Director (Admin), Gujarat Mineral Research and Development Society, PMC Lab, Nr. Solar park, PDPU Road, Raysan, Gandhinagar - 382007, GUJARAT.**

❖ **Delayed and Late Tenders**

No offer shall be accepted/ opened in any case after due date and time of receipt of technical bid irrespective of delay due to postal services or any other reasons and that the GMRDS shall not assume any responsibility for late receipt of the Technical Bid. Technical Bid received late will not be accepted. Any postal delay in physical document submission / delivery of the technical bid shall be to party's account.

All the bidders, in respect of tender item must be the work mentioned in our terms and conditions, prior to the date of opening of technical Bid of the tender, otherwise their will not be considered eligible for technical scrutiny and as such, their technical bids will not be opened. **BIDDERS ARE ADVISED TO VISIT OUR ABOVE WEBSITE REGULARLY UP TO LAST DATE OF SUBMISSION OF BID FOR ANY CORRIGENDUM MAY BE & SUBMIT CORRECTED COPY OF TENDER (OTHERWISE YOUR OFFER WILL NOT BE CONSIDER FOR OPENING).**

Tender No.	<u>GMRDS/IA&PA/2024-25/001</u>
Tender Fees Amount (Non-Refundable)	Rs. 1180.00
Security Deposit (5% of contract value on receipt of Letter of intent)	Refer Clause no. 12 of Annexure-1
Time Limit for Completion of Work	01 YEAR
Submission of only Technical Bid Documents physically	20/03/2024 up to 17.00 hrs
Date of opening of Tender fee, EMD cover and Technical Bid Physical as well as on line	25/03/2024 at 16.00 hrs



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IMPORTANT:

1. Bidder has to give details of Tender Fee / BG No., Date & name of the Bank along with amount on the Main Envelope. For Tender Fee only DD is acceptable. No B.G. is accepted for Tender Fee.
2. Bidder should note that above point (Clause No. (1)) should be incorporated on the main envelope then their Bid will be consider/ eligible for opening of the same.
3. **The Tender Fee** will be accepted by D.D. only in favor of **GUJARAT MINERAL RESEARCH AND DEVELOPMENT SOCIETY** payable at **Gandhinagar** on Any Schedule / Nationalized Bank. (Cheque is not accepted). **Bidder should also certify as "Unconditional Tender" on Technical Bid cover itself.**
4. All the relevant documents as per requirement of the Technical Bid must also be submitted physically along with the Tender Fee in sealed cover on OR before due date and time. All such documents should be submitted by **RPAD / Speed Post / Courier**. Tender Fee should be submitted in one envelope & Technical Bid is to be submitted in another envelope. Price Bid should be submitted another separate envelop only.
5. The tender received after time and date specified in the tender notice will not be accepted. Once the offer Submitted by the Bidder before due date of submission, the Bidder will not be allowed to submit revised/ additional/ Modified/ opening of bid.
6. Any deviation found in Data / Details / Documents physically submitted documents (Tender document fee, Technical offer of the bidder) offer of the same, bidder will not be considered and no any further communication in the matter will be entertained.
7. Further **bidders are requested to submit price - bid separate envelop only** in physical form.
8. GMRDS reserves the rights to reject any OR all tenders without assigning any reasons thereof.

Director (Admin), GMRDS



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Gujarat Mineral Research and Development Society established in 2002 with a vision to drive development of a vibrant and sustainable mining sector to contribute towards the growth and prosperity of the mining industry. It was to have originally conceived with the mission to encourage local and international investment, conduct research to understand the sector's need, promote Mineral beneficiation / sector and facilitate transformation of mining industry by promoting emerging mining operations GMRDS is a wholly owned Govt. of Gujarat. GMRDS intends to appoint firms of Chartered Accountants for the internal auditor and Pre- Auditor work of each of its office. Internal audit is required to be conducted on quarterly basis for financial year 2024-25 in respect of each division / other office assigned. **Important terms & Conditions of tender notice and assignment are mentioned as Annexure-1.** Details of scope of work, list of Internal auditor and Pre- Auditor segment, other terms & conditions and submission of audit report and other outputs / reports etc. are as per Annexure- 1 to 4. Each firm complying with the minimum eligibility criteria should send technical bid (Annexure-3) in sealed cover as mentioned below. Firm is required to quote fees per internal auditor and Pre- Auditor for the period of whole financial year as mentioned in Annexure-4 mentioned below.

GMRDS reserves the right to assign no. of internal auditor and Pre- Auditor segments to respective/individual firm of Chartered Accountant for the internal auditor and Pre- Auditor assignment. Financial Bid should be submitted sealed cover. Minimum eligibility criteria are mentioned in Annexure-5 mentioned below. Only the firms meeting with the minimum eligibility criteria should send their proposals. Further each firm meeting with the said criteria and submitting the proposal to Society for the assignment has to attach the evidences mentioned in Annexure-6. Firms of Chartered Accountants meeting with the eligibility criteria are requested to submit their proposals in physical form containing technical bid in the one sealed cover along with another sealed cover of financial bid mentioning the (Annexure-4) super scribing as "Proposal for appointment of firm of Chartered Accountants for Internal auditor and Pre- Auditor (post)" to Director (Administration) Gujarat Mineral Research and Development Society PMC Lab, Nr. Solar park, PDPU Road, Raysan, Gandhinagar - 382007, GUJARAT. Before 20/03/2024 Technical bids submitted by the firms meeting the eligibility criteria will be evaluated and marks will



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be assigned as per marking system. Financial bids of only those firms successfully passing the technical evaluation will be considered for opening of financial bids. Firm/Firms will be selected on L1 basis on evaluation of financial bids. For Scope of work, List of Internal auditor and Pre- Auditor segment consisting of division office / other offices, other terms and conditions, format of technical bid & financial bid, reports/ out puts etc.

Please go through the below mentioned Annexure.

Place:-Gandhinagar

Director
(Administration)



Annexure-1

Important Terms & Conditions of the Tender Notice / assignment

1. All the Annexure mentioned hereinafter form integral part of this tender notice. Firm will have to perform the functions as per the scope of work and terms and conditions mentioned and will submit the reports / other outputs / Checklist Trial balance certificate as mentioned in Annexure Further Firm will also comply with the below mentioned terms and conditions and those mentioned in various annexure.
2. Appointment orders will be issued to the qualified firms of Chartered Accountants on completion of the process of selection as mentioned above.
3. Technical bids submitted by the firms meeting with the minimum eligibility criteria will be evaluated and marks will be assigned as per marking system. Financial bids of only those firms successfully qualifying in the technical evaluation process will be considered for opening of financial bids. Firm/Firms will be selected on L1 basis on evaluation of financial bids.
4. For carrying out the said assignment, fees is payable for respective Internal auditor and Pre- Auditor segment assigned to firm of chartered accountant for the whole term of assignment i.e. from **01.04.2024 to 31.03.2025**. Fees will be paid on half yearly basis on submission of bill and fulfilment of relevant terms & conditions mentioned in the appointment order. GST will be paid extra as per applicable rate from time to time.
5. No out of pocket / T.A./ D.A. will be paid for the said assignment.
6. Internal audit will be conducted on a quarterly basis. Internal auditors will prepare draft report, collect the data / details for filling the internal audit checklist including the annexure there to, completely fill the internal Audit checklist and submit the same along with the audit report to the Appropriate Authority / Director (Administration) within 3 days of completion of Audit.
7. Concerned Appropriate Authority / Director (Administration) will return the draft audit report with comments / clarifications within 5 days of receipt of such draft report. On receipt of such report along with comments / clarification, if any, internal



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auditor will finalize the report considering the comments/clarification and submit the report in prescribed format along with check list as mentioned point no. (15) Of Annexure to the internal Audit branch within next 7 days.

8. Internal Auditors will fill the internal audit checklist and also verify and sign the Trial balance at the end of each quarter and submit the both to internal auditor and Pre- Auditor at GMRDS along with the audit report on completion of internal audit of each quarter.
9. Further, data / details required for finalization of accounts (A to U Performa & other Annexure / details as instructed by the management from time to time) are required to be verified and certified by the internal Auditors. **Said work is part of assignment and no separate fees are payable for the said work.**
10. Division/other office will send the copy of the compliance to the internal Audit firm and same will be verified by the internal auditor. Further, comment, if any, on the compliance of the audit report will be duly reported to office by the internal auditor and also communicated to the concerned office. Apart from the regular internal audit report, checklist and signed trial balance, internal auditor will submit division / other office wise quarterly Executive Summary / Gist of the major audit observations along with suggestion for remedial action.
11. Internal auditor and Pre- Auditor team shall invariably be headed by Chartered Accountant having specialized knowledge and experience of the audit of PWD works as well as commercial accounting of large scale Company. Further, audit team must consist of sufficient qualified assistants to conduct internal auditor and Pre-Auditor work.
12. Contractor has to deposit with the GMRDS an amount equivalent to 5% of the value of contract as Internal Auditor and Pre-Auditor deposit within one month on receipt of the order as per GMRDS rules. Auditor should claim deposit after completion of contact period. They said time should not be more then two year
13. Serious irregularities observed during the course of internal audit shall have to be reported immediately through special report to Director (Administration).
14. In case of serious deficiencies in reporting or auditing / non observation / violation of terms & conditions of the appointment order, assignment will be terminated by



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the society without any notice to the internal auditor.

15. The internal audit firm shall not be eligible for the payment of audit fee if the specified stipulations regarding attendance, submission of reports, checklist & Trial balance and other specified conditions of appointment order are not followed or adhered to.
16. Detailed Audit programme will be circulated to the internal auditors and concerned Division / other offices. Internal auditors will have to carry out the audit as per the given programme.
17. Internal audit firm will carry out the work under the supervision and monitoring of Director (Administration).
18. If the management deems appropriate, internal audit assignment for further period of one / two year may be extended at fees and other terms and conditions as mutually agreed upon.



Annexure - A

Scope of work:-

Internal auditor will gain understanding of nature of work and transactions carried out by the Auditee office. This will give the Audit team a holistic idea about the complexities involved in the process and it may schedule programme accordingly. Illustrative instructions regarding important area / aspects of audit are mentioned below.

(a) Works & Other transactions:-

1. The scope of Works Audit includes, checking of cash book, Bank Book, IV register, other books of accounts & ledgers, accounting classification, vouching and other checks as detailed in the check list, to the extent prescribed.
2. Internal auditor will also verify and ensure the timely Payment of TDS and E filing of tax return as per the provisions of Income Tax Act. Internal Audit shall have to check the deduction of Income tax and GST as per the provision of Income Tax Act, 1961 and GST Act 2016 respectively.
3. The audit checks of work bills will include the reference to the provisions in the tender contracts, provisions of statutory deductions and dues, taxes, and arithmetical accuracy, provisions of any all other statutes, laws, Acts, G. R., orders, instructions of Govt., or Society / corporation etc.
4. The Internal Auditor has to put initial on the voucher, ledger, and books of accounts, registers and other records in token of audit carried out by it. Internal auditors will have to verify and sign Trial balance at the end MIS of each Month and quarter prepared in Tally or any other accounting software.
5. All the transactions of Bank book including the bank reconciliation statement should be checked with reference to counterfoils of cheques written and remittances and relevant entries in the bank statements
6. Internal auditor will verify that Purchase procedure as prescribed by the rules are followed or not and the commodities / Articles / Stores purchased are entered in relevant registers or not. Further, entries of receipt, issue and balance thereof will also have to be verified.
7. The accounting i.e. Carry Forward of previous quantity balance and measurement calculation of the work taken in the R.A. / Final Bill and arithmetical accuracy



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should be checked by the Chartered Accountant in detail with reference to tender provisions. Losses / Provisions to 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 Chartered Accountants.

8. The internal audit firm would also verify especially the cases of undue payment is to contractors(s) on account of
 - a. Irrelevant provision of tender item or excessive amount than claimed due to misapplication of Price Indices declared by R.B.I. in their bulletin, miscalculation thereof.
 - b. Excessive quantity, extra item and new works executed without the approval of competent authority.
 - c. Payment in conformity with the rates approved.
 - d. Postponing the statutory and/or legitimate recoveries from the bills of the contractors
9. The Internal Auditor will verify FDR & bank guarantee register to ensure that the FDR / bank guarantee do not remain pending for renewal. Further, it should be verified whether FDR / bank guarantees are confirmed with the concerned banks through confidential letter or not?
10. GMRDS is following the procedure laid down in Gujarat Public Works Department Manual. The Internal Auditor would check that all the rules and procedure laid down in the Gujarat Public Works Manual as amended from time to time duly followed by the Division.
11. The Internal Auditor will verify whether rules of delegation of power have been followed or not in respect of purchase, sanction, payment and other applicable matters.

(b) R.A. BILL OR FINAL BILL:-

Following points should be considered while checking R.A. / Final bills.

1. Whether the bill form used is appropriate?
2. Whether name of Agency, name of work, Head of account agreement No., Contractor Ledger No and A.A. & T.A. etc. shown in the bill.



3. Whether reference to bill paid previously is given.
4. Whether stipulated date of completion is given on first page of bill form and whether work is progressing according to construction programme /"Mile stones" in contract
5. Whether any extension granted is noted in first page of bill form.
6. Whether S.D. is recovered as per Contract
7. Whether bills are approved by concern authority. + Technically checked by appropriate authority
8. Whether all recoveries proposed in bills are approved by concern authority
9. Whether advance payment (Mobilization, Machinery secured and work done by not measured) proposed is as per rates / Contract provisions and on the strength of the Certificates issued by concern / appropriate authorities.
10. Whether advance paid is recovered with interest as prescribed?
11. Whether indenture bond is executed by the Contractor to safe guard financial interest of GMRDS.
12. Whether Income-tax deductions / hire charges for equipment / machinery Schedule -A material etc. is made from the RA Bills.
13. Whether full acknowledgement of the contractor is obtained on bill
14. Whether recovery of secured advance on materials is proposed as per items on which they are consumed paid.

(c) Account Branch

1. Checking of posting of monthly accounts into detailed book, Internal Auditors are expected to check all the items above Rs.5000/- in each individual case
2. Checking of posting of General Register, Internal Auditors are expected to check one month in each quarter, including March
3. Overall scrutiny of General Ledger
4. Checking of Performa and provision entries
5. Checking of Trial Balance, Groupings and Schedule of Balance sheet
6. Checking of reconciliation of control ledger with General ledger (at least 30%)
7. Verification of all J.V. transactions and its finalization
8. Verification of consolidated data and details prepared on the basis of Performa of Divisions/ other offices.



9. Verification of preparation and presentation of Balance sheet, Profit & Loss account, cash flow and fund flow statements, Notes on accounts, polices etc.
10. Verification of maintenance of consolidated Register of fixed assets at Head Office.
11. Checking of all transactions recorded in cash book and bank book.
12. Monthly A/c. i.e. with reference to the compilation book and vouchers/ challans and misclassification.
13. Bank reconciliation.
14. Checking of credit to Government in respect of G.P.F., C.P.F., Income Tax, Profession Tax and all advances, Interest of advances and statutory deduction, made from pay bills.
15. Account of cheque books received from various bank and their use.
16. Audit Register of pay bills and supplementary pay bills.
17. Verification of T.D.S. returns with reference to Income TAX credits and challans.
18. 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 reason and remedies, there to besides reporting responsibility of the officer for non clearance of advance.
19. Scrutiny and confirmation of proper classification at the stage of passing bills by the office and pointing out misclassification with adverse effect to be reported besides proposing guidelines.

(d) Maintenance of books, registers and other records:-

The following Registers /Records /Books/Compilations ledger will constitute the core of documents and auditors should ensure proper scrutiny of the same.

1. Cashbook
2. Vouchers.
3. Cheque Book.
4. Bank Slip Book.
5. Receipt Book (DR. Book)
6. Works Contracts file.
7. A.G. Inspection Report.
8. C.A. Audit Report.



9. Physical verification of stores file
10. Stationery Register.
11. Inventory of Vehicles.
12. Petty Cash book
13. Fixed assets.
14. Payments
15. Record regarding Bank reconciliation with bank.
- 16. Monthly Accounts.**

(e) Tally Accounting

The Accounts have been maintained in the tally accounting software under double entry accounting system on accrual basis. As per the instruction of statutory Auditor, you are requested to check the book maintained on tally accounting software with special focus to correctness/rectification of accounting under the tally system. The following additional information may also be furnished with the audit report on the following line.

1. Status of maintenance of books of accounts.
2. Specific remarks, Para or queries pertaining to books of accounts.
3. Overall comments upon the books of accounts.
4. Any other matter deemed relevant by the Internal Auditors. In addition to the above, the Internal Auditors should assertion the following lines in each audit report of concerned accounting centres. "We have verified the computerized books of accounts maintained by the accounting centre for the period ended on "dd/mm/yyyy". Further, Internal auditors will have to verify and sign Trial balance at the end of each quarter prepared in Tally or any other accounting software.

Internal Auditor will verify and certify the details of completed, uncompleted works, Capital work in progress, Fixed Assets Capitalized during year

Internal Auditor will carry out any other works as per the Management requirements and directives.



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PERCENTAGE OF CHECKING TO BE EXERCISED IN INTERNAL AUDIT

Sr. No	Particulars	Percentage
1	Cash Book and Vouching	100
2	Misc. Work adv. Register	100
3	A. Contractors Ledger completed work of A/cs. B. Other Accounts	100 50
4	Tender Register	10
5	Assets Register (Dead stock) Items above Rs.50,000/- Assets Register (Dead stock) Items below Rs.50,000/-	100 50
6	Library Register Stationery Register	70
7	Running Accounts bills of contractors	100
8	Final Bills of Contractors	100
9	Transfer Entry order above Rs.10,000/- Below Rs. 10,000/-	100 50
10	Pay Rolls	100
11	Contingent Bills Vouchers above Rs.5000/- Vouchers below Rs.5000/-	100 10
12	Supply Bills Above Rs.5000/- Above Rs.5000/- Below	100 50
13	Cheques drawn and amount remitted by offices including Bank reconciliation one month in a quarter.	100
14	Investments	100
15	Interest Received on Investments	100
16	Collection of Analysis charges and other revenue	100

Note: - Where there is dispute regarding extent of checking of any matter, percentage mentioned in internal audit checklist will prevail over the corresponding matter mentioned above. For any other matter which is not expressly provided in the checklist, provisions mentioned above will prevail. Further, for any doubt/clarification in this regard, matter should refer to GMRDS.



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FORMAT FOR INTERNAL AUDIT REPORT:-

Internal Audit Report on the accounts of (Office Name)

.....
.....

..... for the period from.....to.....

PART-I

INTRODUCTORY

The accounts.....under the control of.....for the period from audit during.....to.....Shri.....

Designationheld charge of the office during period covered by audit.

PART-II

A: - Major Irregularities regarding.

- a. Executed Works.
- b. Overpayments
- c. Expenditure incurred without valid sanction
- d. Splitting of works/contractors/purchases etc. to avoid of appropriate Sanctioning authority.
- e. Irregular/Unnecessary Purchases.
- f. Losses theft/embezzlements/misappropriations

B:- Other Irregularities.

Misclassification & any other irregularity.

PART- III.

The issues/Items/Register/Cash/Stamp listed below were found in order.

- 1)
- 2)
- 3).....& onward



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Signature of Chartered Accountant
Internal Audit Check list:-

Sr. No.	Audit Item	Scope/Audit Method	Remarks
1.0	CASH BOOK/Bank Book		
1.1	Certificate regarding Cashbook folio		
1.2	Is opening balance in each month carried forward correctly?	100%	
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 receipts tally with per contra entry?	100%	
1.6	Whether correct heads of accounts have been shown for all entries made in the cashbook.	100%	
1.7	Checking of cash book totals	100%	
1.8	Whether cashbook is closed day to day?	100%	
1.9	Cash on hand on a day of verification by the Auditor. (Give details in Annexure "1" attached herewith)	At least 3 times in a year.	
1.10	Whether required security is taken from the person handling the cash.	100%	
1.11	Whether required arrangement for safe custody of cash is made?	100%	
1.12	Whether all payments of contractor/ supplier have been directly credited into their bank account?	100%	
1.13	Whether all staff payments have been directly credited into their bank account?	100%	
1.14	Outstanding Bank Balance is unutilized/without corresponding claims /bills, then provide the details.	100%	
1.15	Whether Bank Balance of Sub Division office is properly reflected in the Books of Division Office?	100%	



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2.0	BANK RECONCILIATION		
2.1	Whether reconciliation of all bank accounts have been made at the end of each month.	100%	
2.2	Whether any discrepancies found in reconciliation made? Given account wise details.	100%	
2.3	Whether all awaiting adjustment has been accounted for in the next month?	100%	
2.4	Whether cheques issued but not presented for more than 6 months are reversed?		
3.0	SCHEME ADVANCE & TEMPORARY ADVANCE		
3.1	Whether amounts given for scheme / officers have adjusted correctly & in timely manner (Give details in & Annexure- "2" attached herewith)	100%	
3.2	Whether any scheme advance amount is given in cash to subordinate officer? If so, give details with amount.	100%	
3.3	Whether any temporary / permanent advance is given to subordinate officers? (Give details in Annexure- "3" attached herewith)	100%	
3.4	Is there any misuse of cash by any subordinate officer found in advance?	100%	
3.5	Is there any expenditure incurred from SCHEME/advance found abnormally high? If so give details.	100%	
4.0	TENDERS		
4.1	Nos of tender invited by division / circle / zone for schemes of District.	100%	
4.2	Works for which tenders invited are administratively approved & Technically sanctioned	100%	
4.3	Whether financial allocation is available for such works?	100%	
4.4	Whether the competent authority has approved DTPs before inviting tender?	100%	
4.5	Whether public tender notice has been published in daily newspapers are required under rules?	100%	



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4.6	Whether approval is taken from competent authority for publishing tender notices?	100%	
4.7	Whether the competent officer has approved excess over estimate?	100%	
4.8	Is there any case of tender not finalized within the Validity period?	100%	
4.9	If so, is there any excess amount is acceptance of other than lowest or re-invitation?	100%	
4.10	Whether any work is awarded without inviting tenders publically?	100%	
5.0	VEHICLES		
5.1	No. of Vehicles of owned by Office		
5.2	Whether fuel purchased has been entered in the log book of departmental vehicles.	100%	
5.3	Whether log book has been maintained with all required details like, total fuel purchase during the month, total km. traveled, average of vehicle?	100%	
5.4	No. of vehicles hired by the department.		
5.5	For hired vehicles required approval from the appropriate authority.	100%	
5.6	Whether hired vehicle is utilized fully & properly	100%	
6.0	CHECKING OF ACCOUNTING PROFORMA/ INFORMATION REQUIRED FOR FILLING INCOME TAX RETURNS.		
6.1	Checking of depreciation statement.	100%	
6.2	Checking of all accounting Performa/ information prepared by the disbursing officer.	100%	
7.0	<u>General Points</u>		
7.1	Whether all the office orders have been issued as per the powers delegated by Delegation of Powers?	100%	
7.2	Whether fixed Assets have been verified during the year?	100%	
7.3	Status of pending Internal Audit / C&AG Audit Para	100%	
7.4	Status of pending proposals of Excess/Extra items	100%	



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7.5	Whether Balance confirmation as on 30 th September and as on 31 st March has been received in case of Scheme Advances, deposits, loans Sundry Debtors and Sundry creditors etc?	100%	
8.0	Internal Auditors own Remark if any		
9.0	Internal Auditors over all observation on working of the Division, Area needs to be strengthened suggestions of improvement in financial system		

Note:- Apart from filling of Internal audit checklist and issuing the internal audit report, Trial balance of respective office for the position at the end of each quarter would be required to be verified and signed by the internal auditor.



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Annexure - "1" 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

Signature of Internal Auditor



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Annexure - "2"

**Temporary/Permanent Advance given to Subordinate
Officers/offices**

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

Signature of Internal auditor



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Annexure - "3"

Financial Year: 2024-25

ASSESSMENT YEAR: 2025-26

STATEMENT SHOWING DETAILS OF TAX DEDUCTED AT SOURCE

Sr. No.	Particulars Of 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, and employee's 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)]

Accountant Officer
Auditor

Director

Verified by Internal



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Annexure - "4"
TDS return filed

Quarter	Name of return	Due date of return	Date of filling return	Delay if any in filling return.
1	2	3	4	5
4/24 to 6/24	From Salary (24Q)			
	From Contractor (26Q)			
7/24 to 9/24	From Salary (24Q)			
	From Contractor (26Q)			
10/24 to 12/24	From Salary (24Q)			
	From Contractor (26Q)			
1/25 to 3/25	From Salary (24Q)			
	From Contractor (26Q)			

Signature of Internal auditor

Note:-Additional annexure can be filled in and attached as per the requirements of the internal audit assignment and checklist mentioned above.



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Annexure-2

Other allied Terms & Conditions

Terms and conditions of appointment of Internal Auditors and scope of audit shall be as under:-

1. The Internal Audit end of each quarter in a year as per program set out and intimated by the GMRDS
2. Firm will deploy requisite no. of audit staff for conducting the audit of particular. The audit party conducting audit shall consist of minimum three members of whom at least one shall be a qualified Chartered Accountant. While visiting the audit place, the representatives of the audit team will bring the letter of introduction duly sign by the Sr. Partner / proprietor of the C. A. / C. A. Firm.
3. Audit Programmers set by GMRDS will be circulated on well in advance (at least 10 days before the commencement of audit) to Internal Auditors. No deviation from Audit Program shall be allowed without prior written permission of Director GMRDS
4. GMRDS reserves the right to issue directions or instructions regarding format/checklist of audit report or determine method/procedure/rules/manners for conducting internal audit of particular office or item and such directions/instructions shall be binding on the Internal Auditors.
5. Director GMRDS or his authorized representative will supervise the audit by surprise visit and audit party shall explain the audit procedures and findings if asked for during the course of such visit or even before and after such visit. If any audit representatives of internal audit firm found absent during such supervision, firm shall carry the risk of being dropped from assignment for the entire appointment period.
6. Audit Report in prescribed Format (Annexure B) along with audit checklist is to be prepared in four copies and copy of the same is to be handed over to each of the following:-
 - a. CEO GMRDS



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- b. Director GMRDS
- c. the Audit committee
- d. to be retained by auditor.

7. The Internal Auditors shall have to obtain dated the letter duly signed by office in charge or head of office in token of perusal of all the points of internal audit report as mentioned at point no. below.
8. Copy of such letter must be attached as part of internal audit report. The non-compliance of this requirement will be treated as "Incomplete report." and same will result in withholding of fees. Difficulty if any, in obtaining such signed letter from the concerned office may immediately be reported to Director GMRDS
9. The Internal auditors will prepare draft report and submit the same to the Director GMRDS/ Competent authority within 3 days of completion of Audit. Concerned Director GMRDS/ Competent authority will return the draft audit report with comments/clarifications within 5 days of receipt of such draft report.
10. On receipt of such report along with comments/clarification, if any, internal auditor will finalize the report considering the comments/clarification and submit the report in prescribed format as mentioned in Annexure 2.3 to the internal Audit branch within next 7 days. Views/explanations/Replies/Compliances of office head must also be incorporated therein as a part of the Report.
11. Audit Report shall be framed in simple English language and very precise in nature. The Audit Report along with necessary documentary evidences will be submitted to the Director GMRDS/ Competent authority mentioning the major irregularities/remarks in the Internal audit Report
12. The compliance of earlier report should also be verified by the internal audit firm and verification report to the effect should be invariably attached with the each Audit Report.
13. Internal audit firm or its representative will not settle any outstanding para/objection



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themselves. If satisfactory replies are there, Audit Party will forward the replies along with their remarks for further necessary actions at the Internal Audit Wing level.

14. Internal Audit firms can't sub - assign /sub let the assigned work to any other firm of Chartered Accountant firm/agency.
15. Initially appointment will be made for one year and same may be further renewed by the management on the basis of review of performance of the internal firm for further period. Management reserves the right to cancel the assignment without assigning any reason in case it may deem fit.
16. The above conditions are not exhaustive. The Company will have absolute right to revise/abrogate/include any conditions time to time and same shall be binding upon all the internal audit firms.
17. Periodic review meetings will be held at the office and the senior authority or partner of Internal Audit firm will have to attend the said meetings and make presentations as and when asked for without charging any additional fees for the same.
18. Management reserves the right to withhold/ deduct part of audit fees, it deems appropriate, in case of failure/non compliance/delay in observation of any terms and conditions of the appointment.
19. The Internal Audit firm will be required to give notice of one month to the GMRDS in case it intends to discontinue the assignment at any point of time during the period of contract.

Confidentiality:-

1. The internal Auditor their sub-consultants, partners of either of them shall not, of this contract, disclose any proprietary or confidential information relating to the project, the services, this contract, or the Company's business or operations without prior written consent of the management.
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 Company together with a detail inventory thereof. The Internal Auditor may retain a



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copy of such report and documents but shall not use these reports and documents for purpose unrelated to this contract without prior written approval of the Company.

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 from the Appointing Authority.

Penalties: -

1. If any Firm or the 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 to other parties without permission of the GMRDS, non observation of instructions given by the GMRDS, un authorized retention of records of the GMRDS, violating the terms and conditions of this assignment, un authorized changes in the records of the GMRDS, indulging in mala fide practices or any other cognizable offence or breach, C. A. / C. A. Firm will be punishable with any or all of the 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 effect/from the date specified given by the Company.
 - c. Deduction of percentage of fees as determined by the management.
 - d. Ban from accepting the future assignment of the Company for the period as specified.
 - e. Any other action deemed appropriate by the management



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Annexure -3

FORMAT FOR TECHNICAL PROPOSAL

1. Name of C.A. Firm : _____
2. Registered address : _____
3. Address of Branch Office :- _____
4. ICAI Firm registration No. _____
5. Date of registration of the firm:- _____

A. Details of C.A. / C.As. as proprietor or partners or full time paid employees:-

Sr. No	Name	Member ship No.	Qualification	Designation /Status	Age	Date Of Joining	Date Of ACA	Date Of FCA
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B. Details of Other Staff:-

Sr. No.	Name	Designation	Qualification	Age	Date Of Joining
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C. Total turnover (as per audited income & expenditure account & Balance sheet attached):-

Year	Turnover (in Rs.)
2020-2021	
2021-2022	
2022-2023	

6. Experience of audit in Govt. undertaking (GOG or GOI undertaking) whose turnover is Rs. 1 crore or more:-

No. of assignments on hand or handled in last five financial years completed on 31-03-2023

Sr. No	Name of Agency	Nature of work	Location	Period of Appointment	Turnover

(Please attach appointment letter in each case.)

Notes:-

1. GOG or GOI undertaking means all Govt. dept., P.S.E., Boards, Nigam, Company, Society, Corporation, Local bodies etc. of Government of Gujarat and Government of



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India excluding units under Co-operative sector & Banking and Insurance Company.

2. Assignment of the organization w.r.t. audit of GOG or GOI undertaking (point no.7) whose turnover is at least Rs. 1 crore in respect of completed year in respect of year (F.Y.2022-23) will only be considered.
3. Turnover (Point no. 7 above) will be in respect of the completed year of assignment as on 31.03.23 in respect of on hand ongoing assignments. In respect of completed year of assignment, turnover of the auditee organization must be evidenced by the photocopies of the relevant pages of audited annual account of the organization. While in respect of on hand ongoing assignment in respect of current year i.e.2023-24. Certificate of the auditee organization regarding turnover is to be attached.
4. Each Appointment order will be considered as separate assignment. In respect of assignment of independent district level/regional/field/branch organization e.g. DRDA, turnover of respective district/regional/field/branch organization will be considered.
5. Audit assignment means statutory, internal and pre audit assignment but same will not include any other audit or investigation, tax audit under the income tax Act Tax or other consultancy and VAT audit under VAT Act.
6. Articled or audit clerks (other than paid staff) will not be considered as staff employed by the firm.



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Annexure-4
Format for Financial Proposal

Amount of fees for Internal Auditor and Pre – Auditor for the period of
01.04.2024 to 31.03.2025

Rupees in figures_____

Rs. In words_____

NOTES:-

1. Lump sum fees mentioned above are inclusive of all the cost (out of pocket expenses & transportation charges). No escalation of fees will be given during assignment period.
2. In case, the assignment period is reduced or extended, the eligible payment shall be computed proportionately on monthly basis.
3. Fees quoted above are exclusive of GST. GST will be paid extra as per applicable rate.
4. Firm will be required to carry on the internal audit assignment of any newly opened division/other office, if any, during the term of assignment in their respective segment without any additional fees.

Date:

Sign:

Seal of Office / Firm Partner/ Proprietor:

Name:

Certificate

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

Date

Signature

Seal of office/partner

Name & Designation



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Annexure-5

Selection Procedure

Pre-qualification criteria and other terms and conditions for appointment of as Internal Auditor and Pre- Auditor are as under.

Pre-Qualification criteria:-

Sr.	Minimum eligibility criteria	Proof to be enclosed
1.	It should be a proprietor or partnership firm of C. A having working office in Gujarat for past two years as per ICAI certificate	Certificate of constitution as on 01.01.2023 and 01.01.2024 or of subsequent date issued by the Institute of Chartered Accountants of India.
2.	The C.A. firm should have minimum experience of 15 years of continuous practice	Certificate of constitution as on 01.01.2024 or of subsequent date issued by the Institute of Chartered Accountants of India/ICWAI.
3.	The C.A. should have minimum of five CA persons staff pertaining to audit and assurance work.	The list of staff along with qualification to be provided.
4.	The firm should have average minimum gross receipts of Rs. 100 Lacs from profession in last 2 years ended on 31-03-2023	Certified copy of Income & Expenditure account and Balance sheet and income tax return to be provided
5.	The C.A. firm should have handled at least 1(One) full audit assignments of GOG or GOI undertaking Only those GOG or GOI undertaking having turnover of Rs. 1 crore or more will be considered.	Appointment letters along with name of the agency, nature of work location, period of appointment to be submitted. Further in support of turnover, relevant page of audited annual account of auditee organization is to be attached.

Selection of the CA firm will be done on the basis of L1 in respect of each segment.

Each CA firm has to invariably attach the proof in support of various eligibility criteria. Proposals without necessary documents will be rejected in normal course. However, management may call for required details/information if it deems appropriate to do so in the interest of the Company /this assignment. Management reserves the right to allocate the work of one or more qualified CA firm.

Latest date certificate (bearing the date before the date of issuance of advertisement of this notice)



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issued by ICAI will be considered accordingly where ever mentioned in this document. **Demand Draft of Rs 1180/- as processing fees in favor of “Gujarat Mineral Research & Development Society”**

Annexure-6

List of Documents to be attached with the Technical Bid

1. Copy of latest date certificate (bearing the date before date of issuance of advertisement of this tender) issued by the Institute of Chartered Accountants of India mentioning Registration No. and Details of Proprietor/Partners & Paid CA employees.
2. Copies of Income and expenditure Account and Balance Sheet for the last three years (F.Y. 2020-21, 2021-22, 2022-23).
3. List of Government (GOG or GOI) undertaking audit work done within last 5 years or assignments presently on hand specifically mentioning the name of agency, nature of work, location, period of appointment of said assignment. [Attach copy of the appointment order of each assignment.]
4. List of staff (pertaining to audit and Assurance work) along with qualification.
5. Copy of relevant part / page of balance sheet and profit & loss account indicating turnover of Rs. 1 crore or above in respect of GOG or GOI Auditee organization for each completed year of assignment and in respect of on hand or ongoing work for F.Y. 2023-24, certificate of Auditee organization (GOG or GOI) indicating the turnover of Rs. 1 crore or above.