



Bid Number/बोली क्रमांक (बिड संख्या):
GEM/2024/B/5266131
Dated/दिनांक : 08-08-2024

Bid Document/ बिड दस्तावेज़

Bid Details/बिड विवरण	
Bid End Date/Time/बिड बंद होने की तारीख/समय	19-08-2024 13:00:00
Bid Opening Date/Time/बिड खुलने की तारीख/समय	19-08-2024 13:30:00
Bid Offer Validity (From End Date)/बिड पेशकश वैधता (बंद होने की तारीख से)	180 (Days)
Ministry/State Name/मंत्रालय/राज्य का नाम	Gujarat
Department Name/विभाग का नाम	Education Department Gujarat
Organisation Name/संगठन का नाम	Gujarat State Of School Textbooks, Gandhinagar
Office Name/कार्यालय का नाम	Gujarat State Board Of School Textbooks
Item Category/मद केटेगरी	Financial Audit Services - Review of Financial Statements, Financial Reporting Framework, Audit report, AS PER SOW; Audit Firm, CA Firm, CAG Empaneled Audit or CA Firm
Contract Period/अनुबंध अवधि	1 Year(s)
Minimum Average Annual Turnover of the bidder (For 3 Years)/बिडर का न्यूनतम औसत वार्षिक टर्नओवर (3 वर्षों का)	4 Lakh (s)
Years of Past Experience Required for same/similar service/उन्हीं/समान सेवाओं के लिए अपेक्षित विगत अनुभव के वर्ष	3 Year (s)
Past Experience of Similar Services required/इसी तरह की सेवाओं का पिछला आवश्यक अनुभव है	Yes
MSE Exemption for Years of Experience and Turnover/ अनुभव के वर्षों से एमएसई छूट	No
Startup Exemption for Years of Experience and Turnover/ अनुभव के वर्षों से स्टार्टअप छूट	No
Document required from seller/विक्रेता से मांगे गए दस्तावेज़	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
Bid to RA enabled/बिड से रिवर्स नीलामी सक्रिय किया	No

Bid Details/बिड विवरण	
Type of Bid/बिड का प्रकार	Single Packet Bid
Time allowed for Technical Clarifications during technical evaluation/तकनीकी मूल्यांकन के दौरान तकनीकी स्पष्टीकरण हेतु अनुमत समय	2 Days
Floor Price/न्यूनतम मूल्य	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.
Estimated Bid Value/अनुमानित बिड मूल्य	172000
Evaluation Method/मूल्यांकन पद्धति	Total value wise evaluation

EMD Detail/ईएमडी विवरण

Required/आवश्यकता	No
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ePBG Detail/ईपीबीजी विवरण

Required/आवश्यकता	No
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Splitting/विभाजन

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

MII Compliance/एमआईआई अनुपालन

MII Compliance/एमआईआई अनुपालन	Yes
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MSE Purchase Preference/एमएसई खरीद वरीयता

MSE Purchase Preference/एमएसई खरीद वरीयता	Yes
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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) from the State of Bid Inviting Authority: Purchase

preference will be given to MSEs as Micro and Small Enterprises from the State of Bid Inviting Authority. If the bidder wants to avail the Purchase preference, 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 service. 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 defined in relevant policy, then 100% order quantity will be awarded to such MSE bidder subject to acceptance of L1 bid price.

4. 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.

5. 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.

Additional Qualification/Data Required/अतिरिक्त योग्यता /आवश्यक डेटा

Number of Years of firm/company's existence as per ICAI certificate:The firm should have been registered for a period of at least 15 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 15 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 5 CAs in the firm, out of which minimum 3 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 5 CAs in the firm, out of which minimum 3 CAs must be the partners of the firm.

Number of XX fulltime CA's required and YY professional audit staff:Number Of 01 Fulltime CA's Required And 20 Professional Audit Staff.

Pre Bid Detail(s)

Pre-Bid Date and Time	Pre-Bid Venue
12-08-2024 12:00:00	Gujarat State Of School Textbooks, Conference Room, Sector-10-A, Gandhinagar, Gujarat 382010.

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

Technical Specifications/तकनीकी विशिष्टियाँ

Specification	Values
Core	
Scope of Work	Review of Financial Statements , Financial Reporting Framework , Audit report , AS PER SOW

Specification	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 , AS PER SOW
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 , Cash and Bank Balance , Receivables , Payables , AS PER SOW
Frequency of Progress Report	Monthly
MIS Reporting for Financial Audit support	Yes
Frequency of MIS reporting	Monthly
State	NA
District	NA
Addon(s)/एडऑन	
Post Financial Audit Support	NA

Additional Specification Documents/अतिरिक्त विशिष्टि दस्तावेज

Consignees/Reporting Officer/परेषिती/रिपोर्टिंग अधिकारी

S.No./क्र. सं.	Consignee Reporting/Officer/ परेषिती/रिपोर्टिंग अधिकारी	Address/पता	To be set as 1	Additional Requirement/अतिरिक्त आवश्यकता

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

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

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. Buyer Added Bid Specific Scope Of Work(SOW)

File Attachment [Click here to view the file.](#)

3. Buyer Added Bid Specific ATC

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

4. Buyer Added Bid Specific SLA

File Attachment [Click here to view the file.](#)

5. 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.

Disclaimer/अस्वीकरण

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. 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.

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.

This Bid is governed by the [General Terms and Conditions/सामान्य नियम और शर्तें](#), 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 General Terms and Conditions/सामान्य नियम और शर्तें is contradicted by the conditions stipulated in Service Level Agreement, then it will over ride the conditions in the General Terms and Conditions.

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./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।

---Thank You/धन्यवाद---



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 o 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.335 Crores approximately. And is having head office, godowns and sales depots at following addresses:

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

Godown : 1. G.I.D.C. Estate, Sector-25, Gandhinagar.

2. Adalaj Godown, Adalaj, Gandhinagar.

Sales Depot : Nirnaynagar Depot, Nirnaynagar, Ahmedabad.

This Board wants to appoint the **Internal Auditor for the F.Y. 2023-24** to invite the tenders from the reputed C.A./C.A. firms. As per ICAI, notification on minimum fee, the minimum fee for this assignment will be Rs.1,72,000/- One Lakh Seventy two Thousand inclusive 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. But in this F.Y. 2023-24, Internal Audit must be start immediately for a period of 01-04-2023 to 31-03-2024 on their successful appointment.**

4. The audit program set by board will be passed on well in advance (at least 10 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 audited by Board's own Audit Officer/ other firms. Internal Auditor shall be 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. The evaluations of the tender will be as per pre-decided norms mentioned in Annexure-B.
4. Any other influence of any type may disqualify the bidder C.A./C.A. and the bid will be outright rejected.
5. The supporting documents for the information mentioned in annexure-C are to be upload on GEM with the Technical Bid for scrutiny of the proposal. The bid proposal without necessary documents will be rejected.

(C) Commencement, Completion, Modification and Termination of the Contract:

1. The assignment will be of the one year on initial basis. However the work order may be renews, after completion 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 meetings and 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 thereof. 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 to other 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 effect/ 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 TEXT BOOKS, 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 cash book 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, Godown & 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 pouncing 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.

Check list for conduct for Internal Audit :

1. All check for cash book 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/Sales Bills.
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. 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.



**GUJARAT STATE
BOARD OF SCHOOL TEXT BOOKS, GANDHINAGAR
Annexure-A**

FORMAT FOR AUDIT REPORT

Audit Report of (Branch Name)_____

For the Period from _____ to _____

Part-I

The accounts of (Branch Name)_____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 /Stamp listed 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
BOARD OF SCHOOL TEXT BOOKS, GANDHINAGAR
Annexure-B

Pre-Qualification criteria of Internal Auditor

- 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 Resolution No.JNV-10-2018-1143-A, Dt.16.09.2019 & No.JNV-10-2018-1143-A 08.06.2020 and amendment thereafter.
1. So, Chartered Accountant Firms which are under categories II & above will apply for Internal Auditor.
 2. 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.
 3. 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.
 4. For your kind attention- category-I & II describe as follows:
Category -1 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) The firm should have been registered for a period of at least 15 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 criteria as 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 at least 10 years.
- c) There must be at least 3 CAs in the firm, out of which minimum 2 CAs must be the partners of the firm.

5. Documents given by C.A. firms are to be notarized.

**GUJARAT STATE
BOARD OF SCHOOL TEXT BOOKS, GANDHINAGAR
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 Turnover (as per audited annual accounts and tax audit report attached- along with IT return filed:

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

9. PAN, GST No., latest ICAI firm card-copies are to be enclosed.

10. Undertaking on letterhead 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 agree to 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