

GEM/2025/B/5932816/ Dt. 10/02/2025

**Tender Document
For Selection of Chartered Accountant Firms as Pre
auditor and Internal Auditor**



**GUJARAT WATER RESOURCES DEVELOPMENT
CORPORATION LIMITED**

**Near Bij Nigam, Sector-10A,
Gandhinagar-382017, Gujarat
Phone No. 23252058 Fax: 23252060.**

Please visit <https://gwrdc.gujarat.gov.in> for details of
Tender and downloading Tender Document.

EMD: ₹15,000 /-

Tender Document for Pre audit and Internal Audit of GWRDC

Schedule of Tender Events

Sr No	Event	Date and Time
1	Tender Issue Date	Dt. 10/02/2025
2	Last Date and Time for submission of written queries for clarification only by e-mail on dy-dir-ac@gujarat.gov.in.	Dt. 13/02/2025 Time 18:00 Hrs.
3	Last Date and Time for reply/ clarification/ corrigendum as case may be by GIL in response to the query of bidders.	Dt. 14/02/2025 Time 18:00 Hrs.
4	Last Date and Time for submission of online proposal (Technical and Financial).	Dt. 25/02/2025 Time 15:00 Hrs.
5	Last Date and Time for submission of EMD.	Dt. 25/02/2025 Time 15:00 Hrs.
6	Date and Time of Opening of Technical Bid	Dt. 25/02/2025 Time 15:30 Hrs.
7	Date and Time of Opening of Financial Bid	To be informed to Technically qualify bidders well in advance.
8	Contact person for queries	Mr. Bharat J Dave Financial Advisor Mr. S Z Chaudhary Senior Accounts Officer saogwrdc@gmail.com Mr Sudesh Jaiswal Divisional Accountant
9	Address for communication	Near Bij Nigam, Sector-10A, Gandhinagar-382017, Gujarat.
10	Bid validity	180 Days

Disclaimer

The Tender Documents for Appointment of Pre auditor and Internal Auditor from 01/04/25 to 31/03/26 (01 Years) for Gujarat Water Resources Development Corporation Limited contain brief information about the Project and the Works to be executed and various steps involved in the tendering process. The information contained in the Tender Documents or subsequently provided to Tenderer(s), whether verbally or in documentary or any other form by or on behalf of Gujarat Water Resources Development Limited (hereinafter referred as "GWRDC" or "the Company") or any of its employees or advisors, is provided to Tenderer(s) on the terms and conditions set out in the Tender Documents and such other terms and conditions subject to which such information is provided.

The Tender Documents are not an agreement. It is neither an offer nor invitation by GWRDC to the prospective Tenderers or any other person. The purpose of the Tender Documents is to provide interested parties with information that may be useful to them in making their bids pursuant to the Tender Documents. The Tender Document includes statements, which reflect various assumptions and assessments arrived at by GWRDC in relation to the Project or the work to be executed pursuant to this tendering process. Such assumptions, assessments and statements do not purport to contain all the information that each Tenderer may require. The assumptions, assessments, statements and information contained in the Tender Documents may not be complete, accurate, adequate or correct. Each Tenderer should, therefore, conduct its own investigations and analysis and should check the accuracy, adequacy, correctness, reliability and completeness of the assumptions, assessments, statements and information contained in the Tender Documents and obtain independent advice from appropriate sources.

Information provided in the Tender Documents to the Tenderer(s) is on a wide range of matters, some of which may depend upon interpretation of law. The information given is not intended to be an exhaustive account of statutory requirements and should not be regarded as a complete or authoritative statement of law. GWRDC accepts no responsibility for the accuracy or otherwise for any interpretation or opinion on law expressed herein. GWRDC, its employees and advisors make no representation or warranty and shall have no liability to any person, including any tenderer under any law, statute, rules or regulations, principles of restitution or unjust enrichment or otherwise for any loss, damages, cost or expense which may arise from or be incurred or suffered on account of anything contained in the Tender Documents or otherwise, including the accuracy, adequacy, correctness, completeness or reliability of the Tender Documents and any assessment, assumption, statement or information contained therein or deemed to form part of the Tender Documents or arising in any way for participation in this tendering stage.

GWRDC also accepts no liability of any nature whether resulting from negligence or otherwise howsoever caused arising from reliance of any Tenderer upon the statements/information contained in the Tender Documents. GWRDC may in its absolute discretion, but without being under any obligation to do so, update, amend or supplement the information, assessment or assumptions contained in the Tender Documents. GWRDC also reserves the right to change any or all conditions/ information set in the Tender Documents at any time by way of revision, deletion, updation or annulment through issuance of appropriate addendum as GWRDC may deem fit without assigning any reason thereof.

The issue of the Tender Documents does not imply that GWRDC is bound to select a Tenderer or to appoint the selected Tenderer to carry out assignment as envisaged under the Tender Documents and GWRDC reserves the right to reject all or any of the Tenderers or Tenders without assigning any reason whatsoever. The Tenderer(s) shall bear all its costs associated with or relating to the preparation and submission of its tender including but not limited to preparation, copying, postage, delivery fees, expenses associated with any demonstrations or presentations which may be required by GWRDC or any other costs incurred in connection with or relating to its Tender. All such costs and expenses will remain with the Tenderer and GWRDC shall not be liable in any manner whatsoever for the same or for any other costs or other expenses incurred by a Tenderer in preparation for submission of the Tender, regardless of the conduct or outcome of the tendering process.

Any alterations in Eligibility Criteria cum Qualification Requirement, and terms of the Tender Document, or any amendment to the Tender Document, etc. shall be uploaded on GWRDC's official website, without any obligation or press notification or other proclamation. Therefore, all interested are advised to the website regularly.

Gujarat Water Resources Development Corporation Limited

Terms of Reference for Appointment of Pre auditor and Internal Auditor

1. Background

Gujarat Water Resources Development Corporation Limited is a Government Company incorporated as per the provisions of Companies Act-2013 (1956) and engaged in the activities of Ground Water Management and construction projects entrusted by Government of Gujarat, from time to time, like construction of Lift Irrigation Schemes, works of Sujalam Sufalam Yojana, Sardar Patel Sahabhagi Jal Sanchay Yojana, maintenance and repairs of various pipe lines & pumping stations constructed under Sujalam Sufalam Project and the work of providing facility of pressurised Irrigation Network System (PINS) on tubewells of GWRDC Ltd. so that the farmers can adopt Micro Irrigation System (MIS) like Drip System in their fields. The sources of funds of the Corporation are State Government subsidy, Grants, Revenue from Sale of water to the Irrigators, Rent of tube wells, Interest on FDR, Centage Charges etc.

Being a Government company, the accounts of the Corporation are maintained strictly as per the provisions of Companies Act., 2013. Main accounting Unit of the Corporation is a division office .At present, there are 09 divisions located at various places in Gujarat State as shown in **Annexure-1.**

**GUJARAT WATER RESOURCES DEVELOPMENT
CORPORATION LIMITED GANDHINAGAR.**

LIST OF DIVISIONS AS ON 01/04/2024

Sr. No.	Name of Circle / Division	Address	Code No / Tele.No.
1	2	3	4
1	Head office, Gandhinagar.	G.W.R.D.C. Ltd, Gandhinagar Sec-10-A, Near-Seed Corporation, Gandhinagar.	23221039 23220402 23220988
2	Executive Engineer-Civil Unit No.1, Kherva.	Data Centre Building, OPP, Ganpat university, kherva,	02762/286181
3	Executive Engineer, (Sujalam Sufalam) Unit-2, Gandhinagar	Stat Water Data Center IInd Floor, Sect.8, Gandhinagar	23236712 23236711
4	Executive Engineer-Mech Unit No.3, Ahmedabad.	Danapith Ahmedabad-380001	079/22114083
5	Executive Engineer (G.W.M.) Unit No.1, Baroda.	E-1, Residential Qtr, Geri-Race Course, Vadodara.	95265/2356335
6	Executive Engineer, (G.W.M.), Unit No.2 Ukai.	Patharda Colony, OPP : Circle Office L.I.Dn.Ukai.	02624233254
7	Geohydrologist Unit No.1 Ahmedabad.	Regional Data Centre Building, Vasna Barrage Campus, Ahmedabad-380007.	079/26604027
8	Geohydrologist Unit No.2 Kherva	Data Centre Building, OPP, Ganpat university, kherva,	(02762) 286016
9	Geohydrologist Unit No.3 Rajkot.	GERI & GWRDC Building, Near Akashwami & Near All India, Opp.Adinath Tower, Rajkot	952744/220136

2. Purpose

The Pre audit and Internal Audit service is responsible for providing an independent audit of the entire project and operational activities, financial or otherwise. It should provide a service to the whole organization, including all the levels of management. It is not an extension of, nor a substitute for, good management, although it can have a role in advising management. The Internal Audit service is responsible for evaluation and reporting to the Board and thereby providing assurance on the arrangements for Risk Management, Internal Control, Corporate Governance and Quality of Data.

Based on above, GWRDC invites tenders from Chartered Accountant Firms to conduct risk based assessment, identifying the potential risk areas and agree on an annual concurrent internal audit plan and pre audit for the period from 01/04/25 to 31/03/26 which may be extendible on satisfactory performance and mutually agreed terms for further two year.

3. Eligibility Criteria

Firms must qualify in the following minimum criteria:

Sr No	Criteria	Minimum Requirement	Documents to be furnished as Supporting
1	Category of the Firm	The firm should be Category- III or above as per ranking provided by ICAI on the date of tender.	Self-certified Latest Multipurpose Empanelment Form (MEF) issued by ICAI for FY: 2024-25 containing the category of the firm.
2	Audit and Attestation Income	Gross Receipt of the firm should be more than 15 Lakhs during last three financial years.	Copy of Audited Statement of Profit and Loss of FY: 2021-22, 2022-23 and 2023-24 shall be attached with Annexure-A.
3	Existence of the Firm	The firm should be in existence for at least 5 years on the date of tender.	Self-attested copy of Firm Registration Certificate issued by ICAI.
4	Number of CA as Partner	Firm should have at least 2 CAs or more and at least 2 CAs should be Partners.	Self-attested copy of latest Firm Card to be attached with Annexure-B.

5	Similar Work	Similar kind of Audit Assignment i.e Internal Audit, Pre-Audit or Concurrent Audit of PSUs/ Authorities/ Government Organisations/ Board/ Nigam etc should be carried out in last 3 years by the firm. (FY: 2021-22, FY: 2022-23, FY: 2023-24).	Work Order/ Contract/ Audit Completion Certificate shall be attached with Annexure-C.
6	Head Office or Branch Office	Registered office of the firm should be in Ahmedabad/ Gandhinagar. If not, 1 full time branch shall be in Ahmedabad/ Gandhinagar for at least 3 years on full time basis.	Self-certified copy of latest Firm Card containing the details of Registered Office or 1 Full time Branch Office to be attached with Annexure-D.

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

4. Scope of Work

The Pre audit and Internal Audit Service will consider the adequacy of controls, necessary to secure propriety, economy, efficiency and effectiveness in all areas. It will seek to confirm that management have taken the necessary steps to achieve these objectives and manage the associated risks.

The scope of Internal Audit Work should cover the projects, operational and financial control and should not be restricted to the audit of system and controls necessary to form an opinion on the financial statement.

The audit will be carried out in accordance with the relevant standards of auditing published on time to time by the Institute of Chartered Accountants of India (ICAI), other guidelines, Guidance notes relating to Internal Financial Controls, relevant pronouncements of the ICAI, State Government Directives, ROC requirements etc. and will include such tests and controls as the auditor considers necessary under the circumstances.

The scope and responsibilities of Internal Audit is as follows:

GENERAL:

<p>1. <u>Verification of capital expenditure (100% verification)</u></p>	<ul style="list-style-type: none"> a) Verification of Administrative approval/Technical sanctions Estimates, DTP's and approved Tenders, works/assignment order issued and or any other orders issued for works/assignments including for works of drip irrigation. b) Verification of Running Bills and final Bills, deduction there from and payment actually made with tender agreements. c) Verification of extra items, excess and savings, Give list of works for which the verification has been carried out. d) Verification of cases of time limits extension, penalties imposed and it's recovery. Give the list of works for which verification has been mode. e) Verification of time limit penalty released. Give the list of works for which verification has been mode. f) Verification of payment on account of price variation clause of the tender g) Verification of provisions of Goods and Service Tax applicable to works and other contracts with reference to payment made by GWRDC (for payment made under various works/assignment) h) Verification of capital grant received, expenditure incurred and excess or savings against grant received.
<p>2. <u>Cash book/Bank book (100% verification)</u></p>	<ul style="list-style-type: none"> a) Are Cash books/Bank books verified of head office/division office / all Sub division offices? Please affix the stamp on the last page of cash book at the end of quarter of each division/sub division and also attach the zerox copies of the last page of cash book. b) Is cash book maintained properly? If not, give your remarks on separate sheet stating corrections, rubbing, casting the total by pencil etc. of division / each sub-division office c) Are closing balance. <ul style="list-style-type: none"> (a) Carried forward with ink? (b) Tallies with trial balance of division/sub division offices?

	<p>(c) Verified and certified by Ex-Engineer/Geohydrologist/Deputy Engineer/Geologist/Accounts Officer as the case may be</p> <p>d) a) Is cash on hand verified (of Division and subdivisions)?</p> <p>b) On which date?</p> <p>c) State the balance on hand on that date of each office.</p> <p>d) Whether Physical balance tallies with balance shown in the cash book of each Division and Sub-division/H.O.?</p> <p>e) Is Cash on hand kept in chest by each office sufficient or in excess of Division's/ Sub division's requirement with reference to average exp. of the Division/Sub Division?</p> <p>f) In case of imprest given, please state</p> <p>i) Whether imprest was required to be paid with reference to the work concerned? (If reply is in negative, please give details on separate sheet). Please verify the vouchers submitted for recoupment of imprest. Is there any discrepancy found? Give details.</p> <p>ii) Balance with imprest holder verified?</p> <p>iii) Is any fresh imprest granted to the same employee who has not submitted the vouchers of earlier imprest given to him? If yes, give details.</p> <p>g) a) Are correct account heads given in cash book/bank book?</p> <p>b) If any misclassification is found, is rectification entry passed and verified by you? If no rectification entry is passed, please get it done.</p>
<p>3. <u>Receipts and Expenses (100% verification)</u></p>	<ol style="list-style-type: none"> 1) Are all the receipts and Expenses vouchers verified with the cash book /Bank book of head office, division and all the sub divisions? 2) Are all the receipts by cheques /D.D.S deposited in the banks on the same/next day? 3) Are all the Expenses vouchers including ABI approved by the head of division/sub division? Have you verified whether the Expenses vouchers passed are as per powers delegated to the respective heads and as per rules framed therefore? (If any deviation is found, please give your report on separate sheet) 4) Are all the Expenses vouchers serially numbered? 5) Have you find any corrections/deletion/addition in figures of the DRS/ Expenses vouchers? (If yes, give full details)

	<p>6) Whether provisions of Goods and Service tax on expenses are complied with during the year under audit?</p> <p>7) Whether provisions of Tax Deducted at Source on expenses are complied with during the year under audit?</p>
<p>4. <u>Bank reconciliation statement:</u></p>	<p>a) Are bank reconciliation statements prepared by Division/Sub divisions for all the current accounts/Non operative collection Accounts, at the end of each month, signed by Divisional Accountant /Deputy Executive Engineer/Executive Engineer/ Superintending Engineer/Geohydrologists/ Accounts officer? Please state the name of the bank and Bank a/c. Nos. of which reconciliation statements are verified by you.</p> <p>b) Are there any outstanding cheques issued for more than 3 months? (If yes, please get the suitable entry passed for the same).</p> <p>c) Any other debits raised by the banks accounted for in the cash book?</p> <p>d) Are correct entries passed for returned cheques/D.D's?</p> <p>e) Are there any cheques deposited with the bank but not credited by the bank within 3 months of deposit? If yes, please give details relating to date of deposit, amount, cheque No, bank, action taken by Division for its clearance.</p> <p>f) Have you verified original Bank Balance certificates with bank reconciliation statements? (If any corrections are made in certificates, please verify it's correctness and report)</p>
<p>5. <u>Verification of ledger</u></p>	<p>a) Whether general ledger @ Head Office, Division and Sub-division level is scrutinized? If yes, please comment whether it is properly maintained? If ledger is not maintained by any of the offices, please give details.</p> <p>b) Whether General ledger has been verified with trial balance for all months including March? Please comment about discrepancy.</p>
<p>6. <u>Verification of Registers</u></p>	<p>(A) a) (i) Are the following registers maintained in respect of advances granted to staff Contractors/Suppliers etc.</p>

Sr. No.	Register	Closing balance of Dn./Sub Dns. As per register at the end of every quarter
i)	Food grain advance register	
ii)	Festival advance register	
iii)	Vehicle advance register	
iv)	H.B.A. Advance register	
v)	Sundry Advance	
vi)	Advance to NGO's for L.I.Scheme works.	

(ii) Please give NGO wise details of Advances outstanding
 (iii) Please verify the L.P.C. (Last pay certificate) of employees transferred to other divisions and report whether balance of advances recoverable from employee as shown in LPC is correct and tallied with the outstanding balance shown in Registers?

(iv) In case of employees transferred from other Division, please verify the L.P.C. and see that the outstanding advances shown in LPC are posted in respective advance registers? Also, verify that recoveries of Advances are made as per the terms of Advances given.

(B) a) Please state whether following registers are maintained properly?

- (i) A.T.D./A.T.C. Registers
- (ii) Works ledger and contractors ledger
- (iii) Stock registers
- (iv) Tools and plant register
- (v) Fixed Assets register
- (vi) Security Deposit Register (Contractors)
- (vii) Sundry Deposits Registers.
- (viii) E.M.D. Registers.
- (ix) Advance payment for materials
- (x) Deposit Register
- (xi) Logging Deposits

	<p>b) Whether above registers are signed by Divisional Heads? If no, please give details.</p>
<p>7. <u>Verification of Bank Guarantee:-</u></p>	<p>(A) In case of Bank Guarantees given by the contractor's/ suppliers as security Deposit/Performance bonds, please verify, Whether the Bank Guarantee Register is maintained properly?</p> <p>(B) Whether the Bank Guarantee renewed in time limit? If guarantee is not renewed in time, please give details?</p> <p>(C) If guarantees are released, please verify whether the same is released as per tender conditions.</p>
<p>8. <u>Verification of Security Deposits in the form of Bank FDRS:-</u></p>	<p>(A) In case of Bank FDRs given as security by the contractor / supplier please verify, Whether the Bank FDR Register maintained properly?</p> <p>(B) Whether the Bank FDR pledged in the name of Executive Engineer/ Geologist.</p> <p>(C) Please verify the records and state whether security deposits in the form of F.D.R.S./N.S.C.S. are collected as per tender conditions?</p>
<p>9. <u>Deductions/Recoveries</u></p>	<p>a) Are statutory deductions i.e. Income Tax, Professional Tax etc. made from salaries, according to rules?</p> <p>b) Whether the same is deposited in the prescribed time with the concerned authorities?</p> <p>c) Are Statutory returns of Income Tax,(ETDS) prof. Tax etc. filed in time ?</p>
<p>10. <u>Salaries and Wages:</u></p>	<p>a) (i) Are the bills for the salaries and wages verified for the three months with relevant records? State the months and offices covered. Please verify basic pay given to each employee with service books and report whether the Basic Pay shown in pay bill and supplementary bills of each employee is as per the basic pay mentioned in service book?</p> <p>(ii) Auditors are required to verify pay bills and bills of difference paid/payable to the employees on revision of 7th pay commission if approved by Govt. of Gujarat during the year 2025-26 and to report about the correctness about the amount paid/payable.</p> <p>(iii) Auditor are required to verify bills of difference paid /payable to daily wages labours and workers w.e.f. 1-10-1988 for incremental benefit.</p>

	<ul style="list-style-type: none"> b) Whether the advances given to the employees have been recovered as per sanction orders? c) Whether in case of transfer of employees A.T.D./A.T.C. have been raised /accepted in time ? d) Whether the pay fixation in case of revision of pay verified?
11. <u>Centage Charges:</u>	Are the centage charges recovered on deposit works as per head office circular regarding rate of centage charges?
12. <u>Unpaid expense accounts</u>	Whether unpaid expenses registers have properly been maintained, Whether Adjustment in accounts are made on making payments of unpaid items?
13. <u>Checking of inter division Transfer.</u>	<ul style="list-style-type: none"> a) Whether the cash in transit have been verified? If yes, please certify the balance shown in cash in transits account, imprest account and cash and bank account at the close of the year. Also verify from bank statement whether amount of cash in transit (remittances by cheque, Demand Drafts, R.T.G.S., NEFT etc.)is cleared in subsequent period? b) Whether funds are transferred to other division office? Whether permission for the same is obtained from Head Office? If no, Pl. gives details of such remittances. Please give details of income received and remitted to H.O.
18. <u>Reconciliation of CPF Advances and CPF Trust Accounts:</u>	<ul style="list-style-type: none"> a) Whether deduction of CPF made from the salary is at the prescribed rates i.e. 12 % / 10% of basic pay + D.P. + D.A.? b) Are the deduction of CPF and CPF advance from salary for the month have been verified with the CPF statements submitted to Trust with pay bills ? c) Please verify the figures of CPF and CPF advance shown in CPF statements with monthly accounts.
19. <u>MSME</u>	As per Micro, Small and Medium Enterprises Development Act, 2006, Corporation is required to furnish the

	<p>following additional information in annual statement of accounts:</p> <p>i) The principal amount and the interest due thereon remaining unpaid.</p> <p>ii) The amount of interest paid by the buyer in terms of section 18, along with the amounts of the payment made to the supplier beyond the appointed day during each accounting year.</p> <p>(iii) The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under this Act;</p> <p>(iv) The amount of interest accrued and remaining unpaid at the end of each accounting year, and</p> <p>(v) The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest due as above are actually paid to the small enterprise, for the purpose of disallowance as a deductible expenditure under Section 23.</p>
<p>20. M&R to Vehicles/Machineries and Pump test Unit.</p>	<p>a) Whether log books and history sheets of the vehicles/machineries etc. have been verified for the all months? Please give the details of log books checked. Also report about the date of verification of log book and date up to which entries in log books are made.</p> <p>b) Whether average per liter have been worked out and shown in the log book at the end of each month?</p>
<p>21. Verification of confirmation letter.</p>	<p>Please verify whether deposits are refunded to the third parties during the year? If yes, verify whether appli. for refund on letter head of the party recd? Please verify whether payment was made by crossed cheques. If any discrepancy is found, obtained confirmation letter from the party and also give details.</p>
<p>22. Quantitative Records:</p>	<p>(a) <u>Receipt of Goods:</u></p> <p>a) Are opening balance correctly brought forward in stock ledgers? (Sample checks may please be carried out for costly items)</p> <p>b) Are the goods/materials issued have been verified for all months with the issue slips and gate pass? Please state which month's and office's records are verified?</p> <p>c) Whether you have verified balance of stock shown in inventory list prepared by division/Sub division as at the close of the year with respective stock ledger?</p>

	d) Whether materials procured have been verified on test check basis considering the actual requirements of materials and issue?
23. <u>Supply of water from check dams/Ponds/ through Lift Irrigation pipelines based on Narmada Main Canal:</u>	<ul style="list-style-type: none"> a) Whether one season's demand of water charges of the year have been checked with the data available for supply of water etc. b) Whether the recovery of water charges have been checked for all months with the counter foils and challans if any, and weekly statement etc., sent by the collecting banks or with D.R.S.? c) Whether the irrigator's ledger/register have been checked with respect to posting of demand of one season, opening balance carried forward in case of farmers covered in demand statement, Interest levied as per rules in case of payments delayed by farmers etc.? Please give the details of offices of which registers are verified. d) Please verify the correctness of electricity bills of each month for all the pipelines and pumping stations maintained by GWRDC Ltd., interest on advance paid to GEB, levy of penalty etc. and give details of month wise penalty if any charged for each pumping stations, for delayed payments of GWB Bills.
24. <u>Storage charges</u>	<ul style="list-style-type: none"> a) Are the rate of storage charges verified as approved by competent Authority? b) Whether recovery of storage charges made on issues of stores?
25. <u>Workshop expense accounts</u>	<ul style="list-style-type: none"> a) Whether the expenditure booked in the workshop suspense account is adjusted as per job cards? b) Are the expenditure on repairs reasonable considering the cost of item repaired? c) Whether ATDs have been prepared and sent to the concerned division in time?
26. <u>Water Charges (Corporation's Tws/LIS)</u>	<ul style="list-style-type: none"> a) Whether one season's demand of water charges of the year have been checked with the data available for supply of water etc b) Whether the recovery of water charges have been checked for all months with the counter foils and challans and weekly statements sent by the collecting banks? c) i) Whether the irrigator's ledger/register have been checked with respect to posting made

	<p>for one season's demand raised relating to water supplied to the farmers.</p> <p>ii) Have you verified opening balances of amount receivable from farmers in irrigators' ledger?</p> <p>iii) Have you verified interest levied for water charges as per rules in force?</p> <p>iv) Give list of offices of which irrigator's ledgers are verified.</p> <p>d) Have you verified whether demand statements of the division office for all the seasons are prepared and approved by the divisional head?</p> <p>e) Please attach certificate of demands checked and give amount of season wise demand raised for water charges of the division.</p>
<p>27. <u>Tube wells/L.I. Scheme hired to Co. Op. Societies.</u></p>	<p>a. Whether agreement for hire of tubewell / LIS is made with Co. Op. Societies?</p> <p>b. Whether hire charges are recovered from the Co. op. Society as per agreement for the period for which tubewell / L.I. Scheme is hired?</p> <p>c. Whether division/Sub Dn. has received deposits towards payment of GEB bills and Electricity charges?</p> <p>d. Whether division/Sub Dn. has paid GEB bills and electricity charges on behalf of Co. op. Societies?</p> <p>e. State the amount recoverable as hire charges and GEB bills from the Co. op. society in separate annexure.</p> <p>f. Please state whether any tubewell which is closed but procedure for disconnection of GEB (PDC) is not carried out by Sub Dn. Office and mention the date of closure of Tubewells.</p>

Above scope is prepared considering observations of the Auditors to strengthen Internal Audit System as pointed out by statutory Auditors in their report. If Internal Auditors still feel that certain areas are yet to be covered in Internal Audit System, please give details of such areas to be covered in scope of Internal Audit.

Kindly fill up the following format while submitting internal audit report.

Sr. No.	Name of Auditor	Designation	If Chartered Accountant, Please give his Membership No.	Period of Visit	Signature

Scope of Work for Pre Audit Work:

Pre audit will cover all kinds of works bills,etc. as per the following guiding points:

Nature of payment	Format of billing	Remarks
All the works bills (contracted works -Original works/ M&R works / QC works/ O&M works/UGPL works) Technical / QC Consultancy etc.)	Running Accounts Bills Final Bills, F & F bill Firm's bills & Bills of Excess/Savings	Pre auditor has to verify tender process and various approval like technical sanction. Administrative , revised administrative approval, if any required and competency of the same as per prevailing norms of GoG and GWRDC and payment of Running account bills and final bill as per PWD Manual, CPW Manual, Government Resolution and Circulars issued by the Government of Gujarat and GWRDC by time to time. Pre-auditor shall verify each RA bill as per scope of work, shall also verify the figures in line with the work order and tender quantity. Pre auditor is required to refer the

		previous R.A Bill references, as and when it is required.
All kinds of Purchases and contingent bills (each bill exceeding Rs.20,000/-) (other than wage, salaries & allowance bills)	Party's bills / F&F Bills	Pre auditor has to verify the purchase procedures as per the Gujarat Contingent Manual, Gujarat Financial Rules, Purchase Policy of Government of Gujarat Resolutions and circulars issued by the Government of Gujarat and GWRDC by time to time and pre auditor has to verify necessary approvals and its competency as per prevailing norms of GoG and GWRDC.
Advances related to all kind of works (payable to Agency, Railway, GEB, UGVCL, or any other organizations)	Hand Receipt or any other form if any raised by the concerned department / organization.	Pre auditor has to verify necessary approvals and its competency as per prevailing norms of GoG and GWRDC.
Refund / repayment / adjustment of all kinds of work related Deposits including conversion of SD / release of withheld amounts etc (except EMD, Quarter Deposits or any other small item other than work & born on Deposit Register of Division)	Hand Receipt	Pre auditor has to verify necessary approvals and its competency as per prevailing norms of GoG and GWRDC.

All kinds of Consultancy fees including Advocate fees & all professional fees	Bill raised by the consultant / advocate / party etc.	Pre auditor has to verify necessary approvals and its competency as per prevailing norms of GoG and GWRDC.
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5. Period of Pre audit and Internal Audit

The period of pre cum internal audit will be from 01/04/25 to 31/03/26.

The Contract/Pre cum Internal Audit, initially shall be for the period from 01/04/25 to 31/03/26, which will be further extendable for two year on satisfactory performance and mutually agreed terms and conditions.

6. Internal Audit Report

Internal Audit Report should be structured in a manner to provide the following:

- (a) Audit observations;
- (b) Implications of the observations with root cause;
- (c) Suggested recommendations;
- (d) Management's comments/agreed actions and
- (e) Status of actions on the previous recommendations.

The report of Internal audit shall be submitted every quarterly. The time frame to submit the quarterly internal audit shall be within 1.5 months after the end of the quarter. Hence, for example, the internal audit report for the quarter ending on June to be submitted by 15th August.

Submission of Pre-Audit report observations shall, however, be submitted within timeframe as per GWRDC's guidelines as and when referred by Account Division of GWRDC so as to release payments of Invoices within the time frame. The audit report of pre audit to be submitted every month.

7. RIGHTS OF THE INTERNAL AUDITOR

The Internal Auditors has rights of access to all GWRDC records, information and assets which considers necessary to fulfil the responsibilities.

8. RESPONSIBILITY

The responsibility of the Internal Auditor would be:

- Develop a flexible annual internal audit plan using an appropriate risk based methodology, including any risks or control concerns identified by management, and submit that plan to the Senior Account Officer and Financial Advisor for approval.
- Implement the annual internal audit plan, as approved, including appropriate special tasks or projects requested by management.
- Maintain a professional audit staff with sufficient knowledge, skills, experience, and professional certifications to meet the requirements.
- Evaluate and assess significant merging/consolidating functions and new or changing services, processes, operations, and control processes coincident with their development, implementation, and/or expansion.
- Issue periodic reports to the management summarizing results of audit activities, including significant audit issues and management action plans.
- Keep the management informed of emerging trends and successful practices in internal auditing.
- Assist in the investigation of significant suspected fraudulent activities within the organization and notify management, the external auditors of the results.
- Provide consultancy to the management with respect to any matter regarding accounting, auditing, Income tax, GST, companies Act, EPF, or any other matter on which management requires assistance of the auditor.

9. REPORTING

The Internal Auditor should report to the management any serious weakness, significant fraud or major accounting breakdown discovered during the normal course of audit through FA and SAO.

The manner and intervals in which the internal audit shall be conducted and reported to the Board shall also be in compliance with the Companies Act.

10. OTHER TERMS AND CONDITIONS

1. Firms selected by GWRDC shall maintain ethics of faith and the information provided by GWRDC shall be kept 'Strictly Confidential'.
1. The selected audit firm shall deploy minimum 3 resources. One must be a qualified Chartered Accountant having at least 03 Years relevant experience. The audit firm shall deploy such more qualified and experienced Personnel as and when required for internal audit. The firm shall furnish the list of resources to be deployed for GWRDC audit with details before commencement of audit. The list shall be reviewed and approved by GWRDC with or without modification. Except as GWRDC may otherwise agree, no change shall be made in the approved list of personnel. If for any reason beyond the reasonable control of the Audit Firm, it becomes necessary to replace any of the Personnel, the Audit Firm shall forthwith provide a replacement, a person of equivalent or superior qualification with the prior approval of GWRDC. The attendance of the pre cum internal audit team should be compulsory for 3 days a week entire day.
2. The pre audit firm shall verify each bill as per scope of work, shall also verify the figures in line with work order and tender quantity. The pre audit firm shall communicate their comments/objections if any on the presented bills to Financial Advisor and Senior Accounts Officer. While finalizing the Bill, a compliance / Justification of Auditor's queries furnished by the Financial Advisor and Senior Accounts Officer could be taken in to account in accordance with the terms & conditions, item wise terms of payments in the contract, other rules & regulations, laws in force etc.
3. The pre-audit shall exercise the checks (apart from regular routine checks) with reference to the provisions in the tender documents / contracts, MOU / prevailing provisions for statutory deductions and dues, taxes, etc and arithmetical accuracy, provisions of PWD manual, CPW account code, Gujarat Financial Rules and any other statues, laws, Acts, GR, orders, circulars, instructions of GOVT. or Nigam etc. The Auditors shall exercise 100% checking of each & every entry of bill.
4. The authorized Chartered Accountant of the audit firm shall certify & sign (with name) each bill in taken of pre-audit carried out by the firm **and UDIN Number should be written on pre audited bill**. Before starting the Pre-Audit work, firm should provide the sample of stamp which will be used for pre-Audit work & also send the specimen signature of Qualified CA/Cost A/C which should be authorized by the partner of the firm.
5. The company can determine the manner and intervals in which the Internal Audit shall be conducted and reported to the Board to comply with the Companies Act.

6. In the event of any fraud/malpractice, it is revealed that there existed gross negligence or deliberate overlooking or connivance on part of the pre-auditor in performing his duties, then the concerned pre-auditor shall also be held equally responsible for such fraud/malpractice and appropriate actions may be taken against such Pre Auditor.
7. In case of any dispute, the decision of MD, GWRDC shall be final and binding.
8. Assignments shall be carried out with due diligence maintaining quality of work done and in least possible time.
9. All reporting including MIS shall be done on concurrent basis as required by GWRDC from time to time.
10. Attending Board and AGM Meetings.
11. Certification of utilization certificate of grant to be submitted to state government/AG or any other government organization.
12. GWRDC reserves the right to cancel selected firms, if it considers necessary.
13. The Audit work being conducted by the firm will be subject to supervision by finance and accounts department of GWRDC as and when required to ensure that the work is progressing as per agreed plan.
14. In case of non-fulfilment of any instructions issued by GWRDC, GWRDC will be entitled to cancel the audit work without any obligations.
15. The successful firm shall not be entitled to claim any additional amount for any reason whatsoever for the above audit work.
16. The GWRDC reserves the right to reject any or all offers received without assigning any reasons.
17. These are only proposed draft terms and conditions and can be modified at any time by the GWRDC at its sole discretion.
18. The Internal Audit shall ensure following aspects which are indicative but not limited while applying pre-audit function.
 - Proper Documentation to support transaction.

- Due approvals as per the delegation of power in effect from time to time.
- Financial terms and conditions of PO (Purchase Order) / WO (Work Order) / Contract etc.
- Quality and satisfactorily confirmation by concerned HOD.
- Applicable rules, direction, guideline, GRs etc., of the Government.
- Arithmetic check of all kinds.
- Applicability of Statutory compliance.
- Compliance of Terms and Conditions of Work Order/Agreement.
- All resources such as laptops, Stationary, Stamps etc. are to be arranged by the Firm.

11. CONTENTS OF THE TENDER PROPOSAL

Tenderer has to submit the offer online on GeM Portal.

(i) **Technical bid** will be opened on due date.

Technical Bid must contain the following:

- a) A proposed plan of action to achieve the objectives of the internal audit function of GWRDC. Such a plan should cover short-term and medium-term steps to manage the internal audit function;
- b) A list of references of internal audit appointments;
- c) The Curriculum Vitae (CV) of the staff who will be available for the duration of the work;
- d) An undertaking to ensure continuity of staff on the project;
- e) All the supporting documents as mentioned in clause (3) above to assess the eligibility criteria/technical evaluation may also be furnished as given the formats in Annexure – “A” to Annexure – “D”.
- f) Each page of the Tender documents is required to be signed by the Nodal Partner of the firm. The documents / certificates in support along with the tender shall also be signed by the Nodal Partner.

ii) Financial Bid will Contain Price bid as per Forms Fin 1.

iii) The documents to be submitted in soft copy on the GEM portal. All the tender applications will be evaluated on the basis of the documents uploaded on the Gem portal. No physical copy of the documents will be required to be submitted.

iv) The GWRDC may, at its discretion, on giving reasonable notice by fax or any other communication to all prospective Bidders who have been issued the Tender documents, extend the bid due date, in which case all rights and obligations of the GWRDC and the Bidders,

previously subject to the bid due date, shall thereafter be subject to the new bid due date as extended.

12. TENDER PRICE

The tender price is to be in Indian currency and must include applicable taxes. Firm must complete the price table as in Fin 1 for 1 year. The quoted tender price shall be valid for a period of 180 days from the opening date of Tender. The price will be firm and fixed throughout the agreement period of two year without any escalation.

13. Evaluation Methodology:

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

14. REGULATION OF AUDIT FEES

The payment of Internal Audit Fees as fixed will be made only after completion of Audit Work and submission of Audit Report for every quarter on pro rata basis. Completion of Audit includes conduct of audit, submission and discussion of report with GWRDC. GWRDC will not pay any advance to the selected audit firm under any circumstances.

Bill for Audit Fees will be submitted to the Accounts Division of GWRDC along with a certificate indicating that audit work has been completed as per the agreed terms and conditions.

GWRDC shall make payment to the Audit Firm on quarterly basis upon receipt of the bill along with supporting documents. Tax as applicable will be deducted at source and tax deducted certificate will be issued as per the law in force.

The Invoice of Pre audit to be raised on monthly basis along with the pre audit report.

The payment schedule for each Internal Audit Year will be as per below-

Milestone	% of Total Fees
Submission of report (Apr-Jun) and acceptance by GWRDC	20%
Submission of report (Jul-Sept) and acceptance by GWRDC	20%

Submission of report (Oct-Dec) and acceptance by GWRDC	20%
Submission of report (Jan-Mar) and acceptance by GWRDC	
1) Acceptance of Audit Report by GWRDC	10%
2) Submission of Statutory Audit Report and adoption of same by BOD	10%
3) Acceptance of C&AG Supplementary Audit Report by AGM	20%

15. PENALTY

Maximum Penalty equivalent to 10% of the quarterly billing rate will be recovered for non-deployment of the Professional or replacement of personnel as per the agreed list of personnel till the person is deployed. Replacement penalty shall be levied at 10% of the billing rate for replacement of any approved personnel during the audit period for each event.

The management of GWRDC reserves the right to levy penalty equivalent to 10% of the total contract price in case the work is not undertaken satisfactorily as per the terms and conditions of the contract.

The management of GWRDC also reserves the right to forfeit the security deposit for non performance by the service provider in any manner.

16. TERMINATION

GWRDC may terminate the Contract at any time by one month's written notice to the other party.

Upon termination of the contract, or at any time if so requested in writing by GWRDC, the audit firm will return or destroy within thirty (30) days all confidential information of GWRDC and any copies thereof it may hold at such time.

17. DISPUTE RESOLUTION

In case of any dispute, it shall be referred to the Managing Director of GWRDC. The Managing Director shall hear both parties. After considering the point of view of both the parties, the decision of the Managing Director shall be final.

However, the agency may resort to legal remedies against this decision.

The place of Jurisdiction shall be Gandhinagar.

18. Earnest Money Deposit

EMD shall be paid by Bank Guarantee (Annexure-F) or Demand Draft in favour of Gujarat Water Resources Development Corporation Limited payable to Gandhinagar. Tenders without EMD are liable for rejection.

The exemption in payment of EMD will be given to The Micro and Small Scale Industrial Units, registered under Small Scale Industries of Gujarat State and holding subsequent registration with CSPO/NSIC/DGS&D registration certificates for the item under tender will be eligible for exemption from payment of EMD. On submission of attested copies of their SSI & CSPO/NSIC/DGS&D registration certificates in EMD cover.

Note:

In view of Ministry of Micro, Small and medium enterprises, Govt. of India, New Delhi Notification S.O. 2119(E) dtd 26th Jun 2020 and subsequent clarification issued vide O.M no. 2/1 (5)/2019-P&G/Policy (pt. IV) dated 6th august,2020 , only "UDYAM REGISTRATION CERTIFICATE" out of SSI/MSME Part-II/Udhyog Aadhar Memorandum/ Udyam Registration certificate shall remain valid from 1st January, 2022 OR from the date as amended in future by the Ministry of Micro, Small and Medium Enterprises (MSME), Govt. of India.

Forms of Tender

Technical Proposal for Appointment of Pre audit and Internal Audit for the period 01/04/25 to 31/03/26

Sr No.	Particulars	Response
1	Name of firm (In Capital Letters)	
	Address of Head Office and Branch Office	
	PAN No. and GST No. of Firm	
2	ICAI Registration No.	
	MEF Registration No.	
	Region Name	
	Region Code No.	
3	Empanelment No with C&AG India for major audits	
4	Date of Constitution of Firm	

5	Experience Details	The details of experience of firm should be given as per Annexure-C attached.
6	Profile of Firm	To be attached separately herewith.

We/I declare

1. That the particulars given are complete and correct and that if any of the statements made or the information so furnished in the application form is later found not correct or false or there had been suppression of material information, the firm would not only stand disqualified from the allotment, but would be liable for disciplinary action under the Chartered Accountants Act, 1949 and the regulations framed there under;
2. That the firm or partners has not been debarred or cautioned by ICAI during the last five years; (A self-certificate to the effect from the firm will be attached)
3. That individually we are not engaged in practice otherwise or in any other activity which would be deemed to be a practice under Section 2(2) of the Chartered Accountants Act, 1949;
4. That the constitution of the firm shown in the RFP is the same as that in the Constitution Certificate issued by the ICAI.
5. That the no partner of the audit firm or any qualified employee of the firm is related to any member of the Governing Body / Executive Committee / Board of Directors or the Project Director/ Managing Director / any Director or any of the senior management (as applicable) of GWRDC. Relative would mean husband, wife, brother, or sister or any lineal ascendant or descendant.
6. That neither the firm nor its Partners or Associates have any interest in the business of GWRDC.
7. The audit firm is not one against which disciplinary orders have been issued by the Public Companies Accounting Oversight Board and these orders are in force. Also, any partner/senior manager of the audit firm is not associated with the audit in any manner if he/she has been found guilty of professional/other misconduct by the Institute of Chartered Accountants of India under the First or Second Schedule of the Chartered Accountants Act, 1949; or is one against whom disciplinary sanction orders have been passed by the Public Companies Accounting Oversight Board.

(Sign with stamp & membership no. on each page)

Annexure–“A”
DETAILS OF INCOME OF THE FIRM

Sr No	Type of Income	Year 2021-22	Year 2022-23	Year 2023-24
1.	Total turnover as per Profit-Loss			

Annexure–“B”
LATEST DETAILS OF CHARTERED ACCOUNTANTS IN THE FIRM

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

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

Annexure – “C”
DETAILS OF “SIMILAR WORK” CARRIED OUT BY THE FIRM

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

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

Annexure – “D”

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

Annexure – “E”

Form FIN-1: Financial Proposal Submission Form

Format for Financial Bid

Particulars	Fees (In ₹)
Professional Fee for Pre audit and Internal Audit according to Scope of Work mentioned in Tender including all charges and cost (From 01/04/25 to 31/03/26)	
Add: Taxes and duties	
Total	
(Rupees)	

Fee is including all kind of charges to render services. No any other charges except this Fee shall be paid to perform the scope.

We have read all the terms and conditions with respect to financial bid as outlined in the RFP and abide ourselves with the terms and conditions.

(Sign with stamp & membership no. on each page)

Annexure- "F"

FORMAT OF EARNEST MONEY DEPOSIT IN FORM OF BANK GUARANTEE

Ref:

Bank Guarantee No.

Date:

To,
Senior Accounts Officer and Financial Advisor
Gujarat Water Resources Development Corporation Limited
Sector 10A , Near Bij Nigam,
Gandhinagar - 382017
Gujarat, India

Whereas ----- (here in after called "the Bidder") has submitted its bid dated ----- in response to the Tender no: XXXX for RFP for "Selection of Chartered Accountant Firm for Pre audit and Internal Auditor" KNOW ALL MEN by these presents that WE ----- having our registered office at ----- (hereinafter called "the Bank") are bound unto the _____, Gujarat Water Resources Development Corporation Limited in the sum of ----- for which payment well and truly to be made to Gujarat Water Resources Development Corporation Limited , the Bank binds itself, its successors and assigns by these presents. Sealed with the Common Seal of the said Bank this -----day of -----2024.

THE CONDITIONS of this obligation are:

1. The E.M.D. may be forfeited:
 - a. if a Bidder withdraws its bid during the period of bid validity
 - b. Does not accept the correction of errors made in the tender document;
 - c. In case of a successful Bidder, if the Bidder fails:
 - (i) To sign the Work Order as mentioned above within the time limit stipulated
or
 - (ii) If the bidder is found to be involved in fraudulent practices.

We undertake to pay to the GWRDC up to the above amount upon receipt of its first written demand, without GWRDC having to substantiate its demand, provided that in its

demand GWRDC will specify that the amount claimed by it is due to it owing to the occurrence of any of the above mentioned conditions, specifying the occurred condition or conditions.

This guarantee will remain valid till the issuance of Work Order to Successful Bidder. The Bank undertakes not to revoke this guarantee without previous consent of the GWRDC and further agrees that the guarantee herein contained shall continue to be enforceable till GWRDC discharges this guarantee

The Bank shall not be released of its obligations under these presents by any exercise by the OWNER of its liability with reference to the matters aforesaid or any of them or by reason or any other acts of omission or commission on the part of the OWNER or any other indulgence shown by the OWNER or by any other matter or things.

The Bank also agree that the OWNER at its option shall be entitled to enforce this Guarantee against the Bank as a Principal Debtor, in the first instance without proceeding against the SERVICE PROVIDER and notwithstanding any security or other guarantee that the OWNER may have in relation to the SERVICE PROVIDER's liabilities.

Dated at _____ on this _____ day of _____ 2024.

Signed and delivered by

For & on Behalf of

Name of the Bank & Branch & Its official Address

Approved Bank: Any Nationalized Bank including the public sector bank or Private Sector Banks or Commercial Banks or Co-Operative Banks and Rural Banks (operating in India having branch at Ahmedabad/ Gandhinagar) as per the G.R. no. EMD/10/2019/50/DMO dated 01.09.2019 issued by Finance Department or further instruction issued by Finance department time to time.

Annexure- "G"
Undertaking Application for exemption from EMD

Date: GeM Bid No: GEM/_____ dated

To,
Sr. Account Officer and Financial Advisor,
Gujarat Water Resources Development Corporation Ltd.
Sector 10A, Near Bij Nigam,
Gandhinagar.

Subject: Application for the exemption from EMD under GeM Bid No: GEM/_____ dated .

Dear Sir,

We _____are registered MSME (Udyam Registration Number- _____)/Startup_____. We have attached herewith the Udyam registration certificate/DIPP certificate for your consideration.

We are going to provide service of Pre cum Internal Auditor by ourselves only for the proposed tender.

So kindly provide us the eligible exemption from EMD for the application **GeM Bid No: GEM/_____ dated .**

Regards,

Authorized Signatory & Stamp