



**GUJARAT STATE
BOARD OF SCHOOL TEXT BOOKS
“VIDHYAYAN” SECTOR-10/A,
GANDHINAGAR-382010
E-TENDERING NOTICE**

Internal Audit for the year 2020-21 & 2021-22

- The Details and terms & conditions are given in the tender
- Director reserve the right to reject the online tenders without mentioning any reason.
- More Details regarding the tender are available on the website www.nprocure.com. The tender downloading and submitting facility are available on www.nprocure.com only.
- Kindly contact in person this office for further details regarding the tender during office hours.

NO.	PARTICULARS	DATE
1	Bid Documents Download Start Date & Time	15.12.2020 10:00 a.m.
2	Pre-Bid Meeting	18.12.2020 12:30 p.m.
3	Bid Documents Download End Date	23.12.2020 16:00 p.m.
4	Last Date and Time receipt of Bids Submission of Tender Fees & other Documents	24.12.2020 11:00 a.m.
5	Technical Bid Opening Date	24.12.2020 16:00 p.m.
6	Commercial Bid Opening Date will be Notified to participants bidders separately	

Director



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 : G.I.D.C. Esate, Sector-25, Gandhinagar.

Sales Depot: Nirnaynagar Depo-Ahmedabad

Adalaj Depo- Modern Bilders Godown, Adalaj-
Gandhinagar

This Board wants to appoint the **Internal Auditor for The F.Y. 2020-21 & 2021-22** 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/- per year 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. 2020-21, Internal Audit must be start immediately for a period of 01-04-2020 to 31-12-2020 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. Quotations shall be in one cover & marked as “TECHNICAL BID FOR INTERNAL AUDITOR”. The same shall contain details as mentioned in annexure-C. and Rates in another cover & marked as “ COMMERCIAL BID FOR INTERNAL AUDITOR”. The same shall contain details as mentioned in annexure-D.
6. The technical bid will be opened and evaluated by a committee of the officers at the head office of the Board.
7. The technical bids cover must be reach to office of the Director, Gujarat State Board of School Text Books, "Vidyayan", Sector-10/A, Gandhinagar-382010. No cover shall be entertained after this prescribed time limit.
8. The supporting documents for the information mentioned in annexure-C are to be attached with the Technical Bid for scrutiny of the proposal. The proposal received without necessary documents will be rejected.
9. Tender Fee of Rs.1500/- non refundable by D.D. in favour of Gujarat State Board of School Text Books.

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

1. The assignment will be of the two years on initial basis. However the work order may be Extended, after completion of the two years 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.
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 finalize 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. The Statutory auditor has to provide Bank Guarantee of 5% of estimated contract value at that time of given work for Internal Audit.
4. Internal Audit be completed within one month after closing of Final Account but not later than 31-05-21 Internal Auditor has also to finalized P & L A/c and balance sheet before submitting Statutory Audit.
5. 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 as per the developed FAS.
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 can 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 i.e., 2015-16 to 2019-20 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.
- 5. **Category -1 :**
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 :

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.

6. 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.)
2017-2018		
2018-2019		
2019-2020		

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 agreed to work assign as per the Tender From @ Fee of Rs._____ (Rupees_____ only) per year
6. The 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