

### Bid Document/ बिड दस्तावेज़

Bid Details/बिड विवरण	
<b>Bid End Date/Time/बिड बंद होने की तारीख/समय</b>	13-06-2025 18:00:00
<b>Bid Opening Date/Time/बिड खुलने की तारीख/समय</b>	13-06-2025 18:30:00
<b>Bid Offer Validity (From End Date)/बिड पेशकश वैधता (बंद होने की तारीख से)</b>	180 (Days)
<b>Ministry/State Name/मंत्रालय/राज्य का नाम</b>	Gujarat
<b>Department Name/विभाग का नाम</b>	Tribal Development Department Gujarat
<b>Organisation Name/संगठन का नाम</b>	N/a
<b>Office Name/कार्यालय का नाम</b>	Gandhinagar
<b>क्रेता ईमेल/Buyer Email</b>	asstcommi-tdd-emrs@gujarat.gov.in
<b>Item Category/मद केटेगरी</b>	Financial Audit Services - Audit report, Review of Financial Statements, Financial Reporting Framework; CA Firm
<b>Contract Period/अनुबंध अवधि</b>	3 Month(s) 12 Day(s)
<b>Minimum Average Annual Turnover of the bidder (For 3 Years)/बिडर का न्यूनतम औसत वार्षिक टर्नओवर (3 वर्षों का)</b>	30 Lakh (s)
<b>Years of Past Experience Required for same/similar service/उन्हीं/समान सेवाओं के लिए अपेक्षित विगत अनुभव के वर्ष</b>	7 Year (s)
<b>Past Experience of Similar Services required/इसी तरह की सेवाओं का पिछला आवश्यक अनुभव है</b>	Yes
<b>MSE Exemption for Years of Experience and Turnover/ अनुभव के वर्षों से एमएसई छूट</b>	No
<b>Startup Exemption for Years of Experience and Turnover/ अनुभव के वर्षों से स्टार्टअप छूट</b>	No
<b>Document required from seller/विक्रेता से मांगे गए दस्तावेज़</b>	Experience Criteria,Bidder Turnover,Certificate (Requested in ATC),Additional Doc 1 (Requested in ATC),Additional Doc 2 (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 Details/बिड विवरण	
Do you want to show documents uploaded by bidders to all bidders participated in bid?/	Yes
Bid to RA enabled/बिड से रिवर्स नीलामी सक्रिय किया	No
Type of Bid/बिड का प्रकार	Two Packet Bid
Time allowed for Technical Clarifications during technical evaluation/तकनीकी मूल्यांकन के दौरान तकनीकी स्पष्टीकरण हेतु अनुमत समय	2 Days
Estimated Bid Value/अनुमानित बिड मूल्य	INR 1667000
Evaluation Method/मूल्यांकन पद्धति	Total value wise evaluation
Arbitration Clause	No
Mediation Clause	No

#### EMD Detail/ईएमडी विवरण

Advisory Bank/एडवाइजरी बैंक	State Bank of India
EMD Amount/ईएमडी राशि	50010

#### ePBG Detail/ईपीबीजी विवरण

Advisory Bank/एडवाइजरी बैंक	State Bank of India
ePBG Percentage(%) / ईपीबीजी प्रतिशत (%)	5.00
Duration of ePBG required (Months) / ईपीबीजी की अपेक्षित अवधि (महीने).	6

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

(b). EMD & Performance security should be in favour of Beneficiary, wherever it is applicable./ईएमडी और संपादन जमानत राशि, जहां यह लागू होती है, लाभार्थी के पक्ष में होनी चाहिए।

#### Beneficiary/लाभार्थी :

Executive Director

Gujarat State Tribal Education Society, 3rd Floor, Birsa Munda Bhavan, Sector 10-A, Gandhinagar, Gujarat-382010

(Executive Director Gstes)

**UIN Number NCTGC2415P**

**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	No
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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. 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.

4. 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:**As per ATC

**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.:**As per ATC

**Number of full-time partners/experienced and qualified professionals in full time employment at senior level with experience in handling similar or relevant projects:**As per ATC

**Number of partners/ qualified professionals in full time employment with DISA/CISA qualification:**As per ATC

**Number of XX fulltime CA's required and YY professional audit staff:**As per ATC

**Pre Bid Detail(s)**

Pre-Bid Date and Time	Pre-Bid Venue
09-06-2025 12:00:00	Conference Room, 2nd floor, Birsu Munda Bhavan, Sector 10-A Gandhinagar Gujarat-382010

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

### Technical Specifications/तकनीकी विशिष्टियाँ

Specification	Values
<b>Core</b>	
Scope of Work	Audit report , Review of Financial Statements , Financial Reporting Framework
Type of Financial Audit Partner	CA Firm
Type of Financial Audit	Internal Audit
Category of Work under Financial Audit	Audit of financial statements , Reliability of financial reporting , Internal control of financial , Compliance with law & regulations , Compliance with contracts , Risk Management , Review system & processes , Bank Transactions , Internal Control over Financial Reporting
Type of Industries/Functi ons	Purchase & Procurement , Inventory & Store management , Human Resource & Payroll , Operational & Administrative , Fixed assets, depreciation and amortisation , Cash and Bank Balance
Frequency of Progress Report	As per ATC
MIS Reporting for Financial Audit support	Yes
Frequency of MIS reporting	As per ATC
State	NA
District	NA
<b>Addon(s)/एडऑन</b>	
Post Financial Audit Support	Yes

### Additional Specification Documents/अतिरिक्त विशिष्टि दस्तावेज़

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
1	Prajapati Sandipbhai	382010,3rd Floor, Birsa Munda Bhawan, Sector - 10 A, Gandhinagar	1	<ul style="list-style-type: none"> <li>Number of Months for which Post Audit Support is required : 3</li> </ul>

## 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. Generic

**Bidder financial standing:** The bidder should not be under liquidation, court receivership or similar proceedings, should not be bankrupt. Bidder to upload undertaking to this effect with bid.

### 3. Generic

- The Seller shall not assign the Contract in whole or part without obtaining the prior written consent of buyer.
- The Seller shall not sub-contract the Contract in whole or part to any entity without obtaining the prior written consent of buyer.
- The Seller shall, notwithstanding the consent and assignment/sub-contract, remain jointly and severally liable and responsible to buyer together with the assignee/ sub-contractor, for and in respect of the due performance of the Contract and the Sellers obligations there under.

### 4. Service & Support

**AVAILABILITY OF OFFICE OF SERVICE PROVIDER:** An office of the Service Provider must be located in the state of Consignee. **DOCUMENTARY EVIDENCE TO BE SUBMITTED.**

### 5. Service & Support

Dedicated /toll Free Telephone No. for Service Support : BIDDER/OEM must have Dedicated/toll Free Telephone No. for Service Support.

### 6. Service & Support

Escalation Matrix For Service Support : Bidder/OEM must provide Escalation Matrix of Telephone Numbers for Service Support.

### 7. Certificates

Bidder's offer is liable to be rejected if they don't upload any of the certificates / documents sought in the Bid document, ATC and Corrigendum if any.

### 8. Past Project Experience

**Proof for Past Experience and Project Experience clause:** For fulfilling the experience criteria any

one of the following documents may be considered as valid proof for meeting the experience criteria:a. Contract copy along with Invoice(s) with self-certification by the bidder that service/supplies against the invoices have been executed.b. Execution certificate by client with contract value.c. Any other document in support of contract execution like Third Party Inspection release note, etc.Proof for Past Experience and Project Experience clause: For fulfilling the experience criteria any one of the following documents may be considered as valid proof for meeting the experience criteria:a. Contract copy along with Invoice(s) with self-certification by the bidder that service/supplies against the invoices have been executed.b. Execution certificate by client with contract value.c. Any other document in support of contract execution like Third Party Inspection release note, etc.

#### 9. **Forms of EMD and PBG**

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

Executive Director, GSTES,  
payable at  
Gandhinagar Gujarat

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

#### 10. **Forms of EMD and PBG**

Bidders can also submit the EMD with Fixed Deposit Receipt made out or pledged in the name of A/C

Executive Director, GSTES, Gandhinagar

. The bank should certify on it that the deposit can be withdrawn only on the demand or with the sanction of the pledgee. For release of EMD, the FDR will be released in the favour of the bidder by the Buyer after making endorsement on the back of the FDR duly signed and stamped along with covering letter. Bidder has to upload scanned copy/ proof of the FDR along with bid and has to ensure delivery of hardcopy to the Buyer within 5 days of Bid End date/ Bid Opening date

#### 11. **Forms of EMD and PBG**

Bidders can also submit the EMD with Banker's Cheque in favour of

Executive Director, GSTES  
payable at  
Gandhinagar Gujarat

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

#### 12. **Forms of EMD and PBG**

Successful Bidder can submit the Performance Security in the form of Fixed Deposit Receipt also (besides PBG which is allowed as per GeM GTC). FDR should be made out or pledged in the name of

Executive Director, GSTES, Gandhinagar

A/C (Name of the Seller). The bank should certify on it that the deposit can be withdrawn only on the demand or with the sanction of the pledgee. For release of Security Deposit, the FDR will be released in favour of bidder by the Buyer after making endorsement on the back of the FDR duly signed and stamped along with covering letter. Successful Bidder has to upload scanned copy of the FDR document in place of PBG and has to ensure delivery of hard copy of Original FDR to the Buyer within 15 days of award of contract.

#### 13. **Buyer Added Bid Specific ATC**

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

**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.
16. Buyer added ATC Clauses which are in contravention of clauses defined by buyer in system generated bid template as indicated above in the Bid Details section, EMD Detail, ePBG Detail and MII and MSE Purchase Preference sections of the bid, unless otherwise allowed by GeM GTC.
17. In a category based bid, adding additional items, through buyer added additional scope of work/ additional terms and conditions/or any other document. If buyer needs more items along with the main item, the same must be added through bunching category based items or by bunching custom catalogs or bunching a BoQ with the main category based item, the same must not be done through ATC or Scope of Work.

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

**All GeM Sellers / Service Providers are mandated to ensure compliance with all the applicable laws / acts / rules including but not limited to all Labour Laws such as The Minimum Wages Act, 1948, The Payment of Wages Act, 1936, The Payment of Bonus Act, 1965, The Equal Remuneration Act, 1976, The Payment of Gratuity Act, 1972 etc. Any non-compliance will be treated as breach of contract and Buyer may take suitable actions as per GeM Contract.**

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---**





# ગુજરાત સ્ટેટ ટ્રાયબલ એજ્યુકેશન સોસાયટી

(આદિજાતિ વિકાસ વિભાગ, ગુજરાત સરકાર દ્વારા સંચાલિત સ્વાયત્ત સંસ્થા)

૩જોમાળ, બિરસામુન્ડા ભવન, સેક્ટર 10-એ, ગાંધીનગર- ૩૮૨૦૧૦

Email: [emrs.ed@gmail.com](mailto:emrs.ed@gmail.com)

ફોન: ૦૭૯-૨૩૨૪૩૭૪૮/૪૯



## **Additional Terms & Conditions for Internal Audit for FY 2023-24 & FY 2024-25**

### **A) Minimum eligibility criteria:-**

The firm should be notified as the category II firm by ICAI and in addition to that following criteria should be followed:-

SN	Criteria	Proof
1	The firm should have minimum average annual financial Turnover more than Rs. 30 lacs (Thirty lacs) or more during last 3 years ended on 31st March 2024 from audit and attestation.	Another Chartered Accountant or Chartered Accountant's <b>Turn Over Certificate for the year 2021-22 , 2022-23 &amp; 2023-24.</b>
2	The firm should have been registered for a period of at least 10 Years as on 31/03/2025.	Certificate of constitution issued by the Institute of Chartered Accountants of India till the date of submission of tender shall be submitted.
3	There must be at least 3 CAs in the firm, out of which minimum 2 CAs must be the partners of the firm. The other one should be on payroll for at least 1 year on the date of applying tender.	Copy of partnership deed certificated duly notarized.  (For employee, as a proof appointment letter with latest salary slip shall be provided.)
4	The Firm should have handled minimum 3 No. of any type of audit (e.g Internal Audit, pre audit OR statutory audit) during last 3 years completing on 31/03/2025 of the of GOG or GOI undertaking/ Public enterprises, Authorities, organization which is mentioned in Annexure I,II,III ( of entities falling in category II or I) of the Resolution Finance Department of GOG Dated 16-09-2019.	Appointment letter and satisfactory work completion certificate.
5	Firm's registered office should be located in Gujarat and if	scan copy of firm card or ICAI certificate of last 3 years

	registered office is not located in Gujarat then at least two full time branches should be functional in state of Gujarat for a minimum period of 3 years as date as on 31/03/2025.	
6	The firm or any partners of the firm should not have been black listed by any Central/State Government Department/Public Sector Undertaking or Govt. Co. or any other organization in respect of any assignment or behavior. Those Firms / partners against whom the FIR/Complaint is lodged also need not apply.	Self Declaration
7	Bidder Firm's any partners have completed Certificate Course on Public Finance & Government Accounting By ICAI.	Certificate.
8	Neither the firm nor any partner / employee of the said bidder is appointed as Internal/ Pre or Statutory Auditor of the GSTES for the period of tender of award	Self declaration.

## **B) Scope of work for Internal Audit for FY 2023-24 & 2024-25**

### **1. General**

An Internal Auditor shall verify following:-

- Whether a register of moveable or immovable properties is properly maintained, the changes therein are communicated from time to time to the regional office, and the defects and inaccuracies mentioned in the previous audit report have been duly complied with;
- Whether the manager or trustee or any other person required by the auditor to appear before him did so and furnished the necessary information required by him;
- Whether any property or funds of the society were applied for any object or purpose other than the object or purpose of the society;
- Specifically ensure that the fund received for particular purpose is utilized for which it was given specifically w.r.t. to the guidelines issued by the MoTA, NESTS

or TDD and any type of non-adherence to said guidelines should be specifically reported.

- The amounts of the outstanding for more than one year and the amounts written off, if any;
- Whether tenders were invited as per procurement policy 2024
- All cases of irregular, illegal or improper expenditure or failure or omission to recover moneys or other property belonging to the public trust or of loss, or waste of money or other property thereof, and whether such expenditure, failure, omission, loss or waste was caused in consequence of breach of trust or mis-application or any other misconduct on the part of the trustee or any other person while in the management of the trust;
- Whether the meetings are held regularly as provided in such instrument;
- Whether the minute book of the proceedings of the meeting is maintained;
- Ensure that functioning of the entity and schools is carried out as per the internal control and delegation of power and any other bye laws on notification or circular.
- The scope of Work Audit includes, checking of cash book, Bank Book, JV register, other books of accounts & ledgers, accounting classification, vouching, Measurement book and other checks as detailed in the check list.
- The Internal Auditor has to put initial on the voucher, ledger, and books of accounts, registers and other records in token of audit carried out by it with RED Ink.
- Reconciliation of the paid bills with the bills pre-audited by pre-auditors as reflected in the monthly/quarterly pre-audit report. They should ensure that bills paid were duly pre-audited by the pre-auditors.
- Internal auditor will verify that Purchase procedure as prescribed by the rules is followed or not and the commodities/Articles/Stores purchased are entered in relevant registers or not. Further, entries of receipt, issue and balance thereof will also have to be verified.
- The Internal Auditor will verify whether rules of delegation of power have been followed or not in respect of purchase, sanction, payment and other applicable matters.
- Grant received is utilized for the purpose for which it was received, within the time limit in which it was intended to be utilized.
- Along with the principle of financial propriety, compliance with following should be ensured
  - a) General Financial rules and Gujarat Financial Rules
  - b) Delegation of powers,
  - c) Contingency rules,
  - d) Procurement policy
  - e) Public Works Department's manual
  - f) Memorandum of Association, Articles of Association or Bye laws including resolutions made by governing body of the society.
  - g) Any other contract, MOU, agreement entered into by the society
  - h) Guidelines as issued and time to time amended by NESTS and MOTA, GOI or GOG.
  - i) Standards of Auditing as issued and amended by ICAI.

- j) Provisions of The Bombay Public Trust Act, 1950 and The Bombay Public Trust Rules, 1951
  - k) Any other regulatory or legal framework applicable
- And General resolutions, notifications, circulars, guidelines issued with respect to above and amended time to time.

- Internal auditors will have to certify Grant Utilization Certificate and its annexures for each school annually for FY 2023-24 in addition to issuance of report of observations pertaining to each school and head office separately.

**A. Maintenance of books, registers and other records:-**

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

- 1) Cashbook
- 2) Vouchers
- 3) Cheque Book.
- 4) Bank Slip Book.
- 5) Receipt Book (DR. Book)
- 6) Works Contracts file.
- 7) Log Book/History sheet.
- 8) A.G. Inspection Report.
- 9) C.A. Audit Report.
- 10) Log Book/History sheet
- 11) Physical verification of stores file
- 12) Stationery Register
- 13) Inventory of Vehicles.
- 14) Muster Roll Register
- 15) Register of land acquired
- 16) Petty Cash book
- 17) Register of works & work abstract
- 18) Interest bearing security Register/ Investment register

19) Library Register.

20) Fixed assets.

21) Contractors Ledger

22) GST Register.

23) Establishment related service Records (service book, leave records etc..

25) Public work deposit Register.

26) Record regarding Bank reconciliation with bank.

27) Monthly Accounts

28) Bills pre-audit register

### 3. Accounting

- 1) whether accounts are maintained regularly and in accordance with the provisions of the Bombay Public Trust Act and the Bombay Public Trust rules;
- 2) whether receipts and disbursements, are properly and correctly shown in the accounts;
- 3) whether the cash balance and vouchers in the custody of the manager or trustee on the date of the audit were in agreement with the accounts;
- 4) whether all books, deeds, accounts, vouchers or other documents or records required by the auditor were produced before him;
- 5) All the transactions of Bank book including the bank reconciliation statement should be checked with reference to counterfoils of cheques written and remittances and relevant entries in the bank statements and settlement previously outstanding transaction.
- 6) Checking of posting of monthly accounts into detailed book. Internal Auditors are expected to check all the items above Rs. 5000/- in each individual case.
- 7) Checking of posting of Journal Register.
- 8) Overall scrutiny of General Ledger.
- 9) Checking of correctness of classification of expenditure as per the guidelines of respective scheme and Schedules of Balance sheet.
- 10) Verification of all J.V. transactions and its finalization at Head office by reversal J.V.
- 11) Preparation and verification of consolidated data and details prepared on the basis of proforma of schools.
- 12) Preparation and presentation of Balance sheet, Income Expenditure and receipts and payments accounts, Notes on accounts, polices etc on standalone and ~~consolidated basis~~ for each grant head.
- 13) Cross tally /reconcile of the pre-audit reports with funds demand by respective schools.
- 14) Bank and deposit reconciliation at school and head office level.
- 15) Account of cheque books received from various bank and their use
- 16) Special care should be taken while checking the Cash book, Bank Book and General ledger.

- 17) Scrutiny of ledger should be done
- 18) Checking of Cash and Bank Contra transactions.
- 19) The auditors should check the Bank reconciliation statement. They also ensure that whether the bank reconciliation statement has been drawn up and the outdated cheques challan are obtained back and entries reversed.
- 20) The posting of ledger should be verified.
- 21) Checking of Trial balances & groupings and signing of the same for position as at the end of each audit period.
- 22) Assist in finalization of Books of accounts.
- 23) The Auditors are required to scrutinize the Accounts maintained on Tally & pfms proof other software and to see the correctness of errors of accounting principles.
- 24) The balance confirmation certificates to be checked with reference to third parties, Banks, loans, advances etc.
- 25) The Auditor should check the maintenance of records, vouchers, registers, ledgers, cash-Bank Books, J.V. Registers and also other computerized accounting records.
- 26) Check the submission of Bank statements, reconciliation Statement, Vouchers, imprest account received from the schools.
- 27) Verification and reconciliation of all transactions and balances reported with Head office and other schools.
- 28) Data entry based on books of account in any of the portal like PFMS, PROOF system etc. are to be verified with respect to actual transactions.
- 29) Assist in finalization of books of accounts and preparation and presentation of standalone and consolidated financial statements for FYs. Including passing journal or rectification entries to be passed in the books of accounts of Head Office and Schools.

The following additional information may also be furnished with the audit report on the following line.

- 1) Status of maintenance of books of accounts.
- 2) Specific remarks, para or queries pertaining to books of accounts.
- 3) Overall comments upon the books of accounts.
- 4) Any other matter deemed relevant by the Internal Auditors.

In addition to above, Internal Auditor to assist in carrying out reconciliation of grant head wise balance of schools in the books of Head Office and grant head wise balance of Head Office in the books of accounts of Schools.

Further, internal auditor to assist GSTES in replying observations raised during statutory and AG Audit.

Internal auditor shall also suggest Standard operation procedure to enhance the internal control mechanism at school and Head Office level.

#### **B. Salary and Social Security benefits related bills: -**

1. Payment of salaries should be verified in light of attendance of employees, applicable Government rules and GRs and terms of appointment of such employees

2. Checking of credit to Government in respect of G.P.F., C.P.F., EPF, Income Tax, Profession Tax and all advances, Interest of advances and statutory deduction, made from pay bills and deposited in time limit.
3. Verification of T.D.S. return (Form-24Q) with reference to Income Tax credits and challan
4. Correctness and adequacy of deduction and deposit of Employees Provident Fund and TDS and timely filling of the returns for the same.
5. Verification of EPF enrolment and withdrawal claims processed by the office.

**C. RA and Final Bills: -**

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

1. Whether name of Agency, name of work, work code, Head of account, agreement No.,
2. Contractor Ledger No., A.A.& T.A. etc. shown in the bill.
3. Whether reference to bill paid previously is given
4. Whether stipulated date of completion is given on first page of bill form and whether work is progressing according to construction programme "Mile stones" in contract.
5. Whether any extension granted is noted in first page of bill form.
6. Whether S.D. is recovered as per Contract.
7. Whether all quantities as per M.B. are reproduced in the bill.
8. Whether measurements are recorded by authorized persons. as and when work is done.
9. Whether the rates and Units shown in bills are verified from original or true copies of tenders.
10. Whether the Measurement in M.B. are arithmetically checked as per delegation of power.
11. Whether part rates proposed are correctly incorporated in bills and approved
12. Whether all recoveries proposed are correctly incorporated in bills and approved by competent authority.
13. Whether the consumption statement is correctly prepared and checked in by Technical persons.
14. Certificates issued by PMC or Civil engineer.
15. Whether advance paid is recovered with interest as prescribed?
16. Whether secured advances proposed is in conformity with rules and at 75 % of the cost of materials brought by the contractor on site.
17. Whether indemnity bond is executed by the Contractor to safe guard financial interest of GSTES or adequate and up to date security deposit is submitted as per contract terms.
18. Whether Income-tax deductions/hire charges for machinery, material etc. is made from the RA Bills.
19. Whether Goods and Services Tax deductions/hire charges for machinery, material etc. is made from the RA Bills.
20. Adequate amount of retention is made from RA Bills and Final Bills.
21. Any other deduction required to be made from amount so claimed is correctly and adequately made from Bills.
22. Rates for each line item as well as extra and excess item is charges as per the terms and conditions of contract.

**D. Other Bills: -**

1. Scrutiny and confirmation of proper classification at the stage of passing bills by the office and pointing out misclassification with adverse effect to be reported besides proposing guidelines.
2. Contractual deductions like penalties, fees and interest, statutory deductions like TDS, GST TDS, GST under reverse charge mechanism and statutory collections like TCS are correctly made.
3. Payment is duly approved by appropriate authority and order is passed by the authority.
4. Supporting vouchers are attached along with invoice and are in conformity with invoice and payment orders are passed in accordance with the same.
5. The internal audit firm will undertake verification of the procedure in practice as below.
  - i) Checking of bills presented at schools and should ensure the same is entered in the bill Register maintained by the school.
  - ii) Checking of payment made against the bills w.r.t to cheque register maintained.
  - iii) Checking of all statutory deductions made from the bills and also ensure the same are deposited correctly into appropriate authorities within the time limit prescribed and duly deposited with appropriate authority as per the provisions

**E. Tax Compliances:-**

1. Internal auditor to verify all statutory deductions so made are correctly and adequately accounted in the books of accounts.
2. Further, all the taxes and levies collected on behalf of Government are timely deposited with the Government through challan and all such deposits are fairly reflected in the books of accounts and a separate record is maintained for the same.
3. Amounts so deducted and deposited are duly filed in the specific preforma of return like GSTR 7, Form 24Q , Form 26Q and ECR etc. and such returns are also in compliance with the books of accounts and filed in time limit prescribed by law.
4. Internal auditor will also verify and ensure the E payment of TDS and E filing of tax return as per the provisions of Income Tax Act. Internal Audit shall have to check the deduction of Income tax and GST as per the provision of Income Tax Act, 1961 and GST Act 2017 as amended for time to time respectively. Further, to also verify the timeliness and correctness of the returns filed and payments made in accordance with the transactions recorded in the books of accounts.
5. If any Certificates of such deductions required to be issued under any such law then the auditor is to ensure issuance of such certificate in timely manner.
6. The Auditors should verify the deductions and/or payment of Royalty, Professional Tax, G.P.F., GST, Cess under Gujarat Building & other Construction Worker's welfare cess Act 1996. He should also ensure that all the statutory and other deductions required to be made from bills are correctly made and accounted for and all other related provisions of relevant Act and rule such as filing of returns, issuance of certificate of deduction etc. are followed appropriately by the schools and Head Office.



**F. Percentage of verification:**

SN	Area of verification	Percentage of verification
1	Cashbook and Vouching (Payment, receipts, contra etc)	100%
2	Ledger scrutiny	100%
3	Bank Reconciliation	100%
4	Taxation related compliances	100%
5	Various registers	100%
6	Pay rolls	100%
7	Investments & interest receipts	100%
8	Compliance with internal control mechanism and applicable framework and guidelines	100%

**G. Consolidation, certification and reporting: -**

1. The auditor shall submit school wise, financial year wise separate set of financial statements. Audit report should contain detailed observations and anticipated financial impact and should be in such a manner that action taken can be tracked.
2. Further, Auditor shall issue audit report in the prescribed forms ranging from Form no. 1 to 6 as attached herewith.
3. In case of a Partnership Firm, all the statutory reports and Certificates shall to be signed by the senior most partner of the Firm.
4. In addition to the above, the Internal Auditors should insert the following lines in each audit report of concerned schools,  
 “We have verified the computerized and physical books of accounts maintained by the accounting centre for the period ended on \_\_\_\_\_ and are found in compliance with the Generally Accepted Accounting Principles”. Further, Internal auditors will have to verify and sign Utilization Certificate, Bank reconciliation statement and Receipts and Payment Statement and Balance sheet at the end of each financial year as prepared by schools/HO, in a prescribed format and shall also be responsible to furnish any other details as may be required by Central or State Government.
5. The auditor shall separately issue branch wise observations for the audit conducted at head office.
6. Report of the Internal auditor shall be issued by the auditor as per given time frame:

SN	Audit report and financial statements	Time limit for submission
1.	Functioning of 34 schools funded by NESTS and overall expenditure from grants received from NESTS for FY 2023-24	Within 21 days from work order.
2.	Functioning of 92 schools and Head Office for FY 2023-24	Within 51 days from work order.
3	Functioning of 92 schools and Head Office for FY 2024-25	Within 102 days from work order.

7. In addition to the above work, the Internal auditor so appointed is required to assist society and schools managed by the society in finalizing accounts -which includes but not limited to passing journal or rectification entries. The above scope is illustrative in nature any other modification done by management in the same shall be binding to the bidder.

**C) Tenure: -**

This bid is applicable for FY 2023-24 and FY 2024-25. It can further be extended as per procurement policy.

**D) PERFORMANCE GUARANTEE**

1. The contract performance guarantee has to be submitted within stipulated time of contract order. The performance guarantee shall be 5% of the Total Accepted Tender Value. The performance guarantee can be in the form of bank guarantee, which shall be valid for duration of 90 days beyond the expiry of contract period.
2. Bank Guarantee from any scheduled Indian bank to be furnished or Bank Guarantee of Schedule and Private Banks shall be considered as per GoG Finance Department's Circular No. FD/MSM/efile/4/2023/0057/D.M.O. Date 21/04/2023 or as per their latest amendment.
3. If the successful Bidder fails to remit the performance guarantee within the time stated for the submission of the same by the Authority, the Bid Security remitted by him will be forfeited by the Authority and his bid will be held void.
4. Upon the successful Bidder's furnishing of performance guarantee and signing of contractual documents, the Authority will promptly notify all short-listed Bidders and will refund their Bid Security.
5. The Performance Guarantee of the successful Bidder shall be refunded within two months from the expiry of the contract period and on satisfaction of the Authority for execution of the work/ settlement of disputes, if any.

**E) Payment Terms**

1. Rates quoted by the bidder shall be exclusive of all taxes, cess and levies.
2. Bidder to quote rates separately for audit of each Financial Year.
3. 40% of rates quoted for FY 2023-24 shall be made on submission & acceptance of Audit report, utilization certificate and financial statements of functioning of schools funded by NESTS and overall expenditure from grants received from NESTS for FY 2023-24.
4. Remaining 60% of rates quoted for FY 2023-24 shall be made on submission & acceptance of audit report of functioning of 92 schools and Head Office for FY 2023-24.
5. Full payment for FY 2024-25 shall be made on submission & acceptance of audit report on functioning of 92 schools and Head Office for FY 2024-25.

**F). ESSENTIAL QUALIFICATION OF PERSONNEL/S DEPLOYED BY CA FIRM FOR EXECUTION OF CONTRACTED WORK AND TIME FRAME FOR ACTIVITIES:**

A team headed by chartered accountant containing personnel having knowledge of following areas to conduct audit:-

1. Gujarati and English languages
2. Computerized accounts (excel/ Tally software) and file processing system.
3. Knowledge of GST, TDS, EPF & Professional Tax & Labour cess and other legal and regulatory framework applicable to GSTES.
4. Applicable principles and procedure for accounting, auditing, budgeting and taxation applicable to Government organization.
6. Each Audit team should contain 4 personnel having minimum qualification of M.com or Inter CA and 1 chartered accountant. Minimum 4 teams shall be deployed for said assignment.
7. Minimum 10-man days should be allotted for completion of audit of each financial year for each school and minimum 50-man days should be allotted for completion of audit of each financial year for head office.

**G) PENALTY**

Authority will levy penalty in case the Bidder fails to provide the services specified by the Authority in the Scope of Work of this tender document. The amount of penalty shall be commensurate with the nature of the breach/ defect/ deviation/ fault and as decided by Authority. Such an amount payable by the Service Provider shall be final and binding and shall not exceed 10% of the Total Accepted Tender Value of the bidder for the Contract Period. In case Service Provider repeatedly failing to rectify the faults within the time period as stated by the Authority, the Authority is free to cancel / terminate the Contract by giving one month notice.

Also, the Authority may, at its discretion, get the deviations, faults attended/ rectified by any other agency at the risk and cost of the Service Provider and the same will be recovered from the Service Provider.

**H) TERMINATION OF THE CONTRACT**

1. If Authority finds that Service Provider does not provide services in line with tender conditions for Seven (7) days continuously or for Ten (10) days intermittently in a month at a specified output level due to reasons attributable to Service Provider, it may give a Notice to rectify the defect/ deviation on an immediate basis. On failure of Service Provider to rectify, Authority may at its sole discretion, terminate the Contract after giving adequate notice for termination.
2. If Authority finds that during the Contract Period, there are substantial deviations from tender specifications and the bidder's Proposal, it shall ask for rectification within a reasonable time frame. On failure of Service Provider to rectify, it may terminate the contract after giving adequate Notice.
3. At any time during the Contract Period, Authority has the right to cancel the Contract

after giving a notice of 30 days, if the Service Provider commits breach of any or all conditions of the contract and fails to provide of remedy the breach within the time frame stipulated by the Authority. Breach of Contract includes, but not limited to, the following:

4. Service Provider stops work and such stoppage has not been authorized by the Authority.
5. Service Provider may become bankrupt or goes into liquidation other than for project or amalgamation.
6. Authority gives notice to correct a particular defect/ irregularity and the Service Provider fails to correct such defects/ irregularity within a reasonable period of time determined by the Authority.
7. Service Provider is found not to act in interest of the beneficiaries.
8. Any such other serious misconduct/ accident on part of the Service Provider as determined by Authority.

**I) OWNERSHIP OF DATABASE**

The ownership of database as and when created in the course of the execution of the work under this tender during the contract period without any liability will be automatically vested with the GSTES.

**J) DETAILS TO BE KEPT CONFIDENTIAL**

Service Provider shall treat the details of the contract as private and confidential, save in so far as may be necessary for the purposes thereof, and shall not publish or disclose the same or any particulars thereof in any trade or technical paper or elsewhere without the previous consent in writing of the Authority. If any dispute arises as to the necessity of any publication or disclosure for the purpose of the Contract the same shall be referred to the Authority whose decision shall be final and binding.

Service Provider or his representative should neither disclose the data of project nor sell the data or use it for commercial exploitation or research work without the written permission of the Authority.

**K) Jurisdiction :-**

In case of any legal disputes, the jurisdiction of Gandhinagar shall be applicable.