

FOR OFFICE USE ONLY

CONTRACT NO.

**GUJARAT MEDICAL EDUCATION AND RESEARCH
SOCIETY**

(GOVERNMENT OF GUJARAT UNDERTAKING)

TENDER NO-1 OF F.Y.2020-21

FOR

**Invitation of E-Tender for Appointment of Chartered
Accountant firms for Internal Audit work of GMERS HEAD
OFFICE & AFFILIATED MEDICAL COLLEGES AND HOSPITALS
FOR F.Y.2017-18, 2018-19 and 2019-20**

**Gujarat Medical Education and Research society,
(Health & Family Welfare Department, Government Of Gujarat.)
N.H.M. Building, 6th Floor, Civil Hospital Campus, Opp. Pathikashram Hotel,
Gandhinagar-382016-Gujarat
Telephone No-079-23220220**

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Notice inviting the proposal from firms of Chartered Accountants for providing the services of internal Audit.

Gujarat Medical Education and Research Society here an after referred as GMERS is incorporated by Government Of Gujarat for the execution and operation of the Gujarat Medical Education and Research Society. It is an Organization of Govt. of Gujarat and it is a parastatal Body.

GMERS intends to avail the services of Chartered Accountants from the firms of Chartered Accountants for the internal audit. Firm will be qualified on the Basis of two bids system and will be responsible for providing duties and other Terms and Conditions as mentioned in Annexures

There will be two bids system. Each firm complying with the minimum criteria should send technical bid (**Annexure-1**) and financial bid in separate sealed cover as mentioned Professional fees and other financial terms and conditions are to be mentioned in financial bid only and not in technical bid. Minimum eligibility criteria are mentioned in enclosures. Only the firms meeting with the minimum criteria should send their proposals. Further each firm meeting with the criteria and submitting the proposal to GMERS for this assignment has to attach the proofs mentioned.

Firms of Chartered Accountants meeting with the minimum eligibility criteria are Requested to submit their technical proposals with tender process fee Rs.1, 500/- by D.D. in favor of Gujarat Medical Education& Research Society in Physical separate sealed cover. Financial bid is to be submit only online. The sealed Cover super scribing as "Proposal for providing the services of Chartered Accountants for internal audit" to the Chief Executive Officer G.M.E.R.S at N.H.M. Building 6th Floor, Civil Hospital Campus, Opp. Pathikashram Hotel, Gandhinagar – 382016 Gujarat." on or before 08/12/2020 for list of work, other terms and Conditions, Format of Financial bid, technical bid, reports/ out puts please go Through the Annexures available on gmers.gujarat.gov.in OR

www.nprocure.com

site

Date:-

Place:-Gandhinagar

Chief Executive Officer

Gujarat Medical Education and Research society

Gandhinagar

Background:

Gujarat Medical Education and Research Society was incorporated by Government of Gujarat for the execution and operation of the Gujarat Medical Education and Research Society. It has been registered under Public Trust Act -1950 as well as Society registration Act.-1860 and it is a parastatal Body

In order to meet the National need for more doctors and to improve Human Development Index in the state by increasing the availability of qualified doctors, State Government of Gujarat has planned to establish new medical colleges under Gujarat Medical Education and Research Society which has commenced setting up institutions of excellence in medical education and research in various parts of the State, thus ensuring spread of health care services and medical knowledge.

GMERS is a novel concept which incorporates:

Advantage of an establishment where management decision making and staff recruitment are speeded up with decentralization of authority. Cost recovery through student fees will reduce dependence on Government support without commercial profit making motives.

Objectives:

- To fill the gap in Human resources in the Health Care Sector
- To improve the Quality of Healthcare Services by providing skilled, sufficient and competent manpower in the entire state of Gujarat & beyond.
- To make Gujarat state a Medical Education hub

GUJARAT MEDICAL EDUCATION & RESEARCH SOCIETY, GANDHINAGAR.

Request for Proposal Download	09/11/2020
Pre proposal meeting (Pre-bid) date and Place	23/11/2020 15.00 PM Gujarat Medical Education and Research society, N.H.M. Building, 6 th Floor, Civil Hospital Campus, Opp. Pathikashram Hotel, Gandhinagar- 382016
Last date of Submission Of Price Bid (Financial Proposal) Only Online	08/12/2020
Last date of Submission Of Technical Bid in Physical Mode (Technical Proposal)	10/12/2020
Opening of Technical proposal	15/12/2020
Mode of tender document submission	SPEED POST / RPAD
Tender Process Fee	1500-00
EMD amount in form of DD / Pay Order	59850-00

Brief Scope of work to be performed:

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

GMERS is a group of Hospitals & Education Institute located in different district of Gujarat and functioning as a registered society. The accounts are being maintain in decentralized method at its individual location and consolidated at H/O in Gandhinagar. For the financial years 2017-18 , 2018-19 and 2019-20 the interested firm is required to conduct the audit of total 9 Hospitals and 8 Education Institute and consolidated accounts of and at Head Office.Gandhinagar (Annexure-12 & 13 attached)

Detailed Internal Audit for Government of India and Government of Gujarat supported Programmers /Schemes implemented at colleges & hospitals with Audit report & general /specific observation to GMERS by detail audit of financial and other relevant Orders/Practices/Guideline and Banking transaction with receipt of fund, payment/expenditure etc.

1. Indicate brief note about the procedure adopted at colleges & hospitals and Suggestion if any & to check & report about the procedure being followed by them as per the prescribed guidelines.
2. Checking of all the financial transaction regarding payment to schematic, administrative and staff expenditure etc. as per norms.
3. Check whether the release of fund & expenditure for the object by colleges & hospitals is as per the guidelines.
4. To check whether the financial transactions / procedures especially tendering & e-Tendering followed are as per the Government's rules and regulations.
5. Reconciliation of TDS (i.e. collected from parties and deposited in the government with Challan).
6. Check that deduction of Internal Dues is timely deposited in government.
7. Accounts have been prepared as per auditing standard.
8. Verify "Receipt & Payment Account" with all Annexure as prescribed by Finance Department vide Circular No.MIS-10-2013-471874-GOC dated 22nd August, 2013.
9. Verify "Income & Expenditure Account" with all Schedules as prescribed by Finance Department vide Circular No.MIS-10-2013-471874-GOC dated 22nd August, 2013.
10. Verify "Balance sheet" with all Schedules as prescribed by Finance Department vide Circular No.MIS-10-2013-471874-GOC dated 22nd August, 2013.
11. Completion of all type of revenue recognition, Fees, Rental etc.
12. In case of any serious irregularities noticed or non-production of books of the accounts or any matter relevant to Audit then the same to be brought to the notice of the Chief Executive Officer, GMERS as well as to the Deputy Director (Accounts) at GMERS immediately by Confidential letter addressed to them With supportive..
13. Ensure all institutes has completed all applicable laws.

Note: - This is the brief scope. Detailed scope is provided along with Tender document. Internal auditor may design the audit considering the circumstances of each case and conduct the audit in such way so as to achieve the objectives of the audit in best possible manner (Annexure-2 to 11)

Eligibility Criteria – Internal Audit- As per Finance Department Circular -10-2018-1143A date 08.06.2020 (Category II and I Only)

Sr. No.	Eligibility Criteria	Documents to be submitted
1	Firm of Chartered Accountants should be registered with the Institute of Chartered Accountants of India, New Delhi for a minimum period of 10 years. The Chartered Accountant firm must have its registered office in Gujarat and if 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.	Firm Registration Certificate issued by ICAI requires to be attached. Address Proof of Registered Office/Branch Office is required to attached
2	The Chartered Accountant firm must have Minimum 3 Chartered Accountants out of which 2 must be full time partners in firm.	Certificate Issued by The Institute of Chartered Accountants of India (ICAI) for Constitution of Firm.
3	The firm / Company shall have average minimum net audit & attestation turnover of Rs.30 lakhs per year for last 3 financial years.	Audited Financial Statements of Last 3 Financial Years
4	CA Firm Should have at least 15 employees qualified staff working in audit works (Minimum qualification B.Com and Article clerk who have completed 2 years with firm).	Appointment letter or list of employees tabulated with details of qualifications & experience.
5	The firm shall have carried out at least FIVE assignments of Internal Audit of Government Companies / Corporations / Boards / Public Limited Companies during last three years.2017-18, 2018-19, 2019-20	Appointment/Engagement letter issued by the Organization.
6	Participating firm should be firm with a valid Permanent Account Number (PAN) and GST Registration	Copy of PAN and GST Registration Certificate
7	Firm should be empanelled with C & AG for the financial year 2020-21	Copy of acknowledgement of registration with C&AG.
8	The bidder should not have been debarred / blacklisted by any State Government / Central Government / PSU / Reputed Organizations for any reason in the last three financial years as on bid calling date.	Self-Declaration

Detailed Technical information and documents shall be submitted in sealed cover in the prescribed format to reach the Head Office Regd. AD/Speed post latest by, 2020 in separate sealed envelopes duly marked “E-tender “for appointment of Internal auditor of GMERS for FY 2017-18, 2018-19 and 2019-20 addressed to,

The Chief Executive Officer,
Gujarat Medical & Education Research Society,
N.H.M. Building 6th Floor, Civil Hospital Campus,
Opp. Pathikashram Hotel,
Gandhinagar – 382016 - GUJARAT.

EVALUATION CRITERIA AND OTHER DETAILS OF THE TENDER PROCESS.

Eligibility criterion of the firms shall be based on the various criterions as given in the table below. The technical EOI evaluation shall be based on the following parameters.

Sl. No.	Particulars	Minimum Criteria	Max Marks	Evaluation Criterion
1.	Chartered Accountants	3 CA – Out of which minimum 2 CA must be partner)	10	Firm with Minimum 3 CAs = 5 Marks 4 CAs but up to 7 = 8 Marks More than 7 CAs = 10 Marks
2.	Turnover of the firm (Average annual in last three financial yrs.) (Net with GST)	Rs.30 Lakhs	10	Turnover Up to Rs. 30 Lacks = 5 marks Rs. 31 to 50 Lakhs = 8 marks Above 50 Lakhs = 10 marks
3	<u>No. of audit assignments of Corporate /PSUs entities:</u> Experience of Internal & Concurrent (Pre) Audit of Corporate /PSUs entities (except NGOs & Bank Branch Audit) which are within the jurisdiction of Gujarat State during last 3 years.	5 assignments	10	5 assignments = 5 Marks 6 to 8 assignments = 8 Marks 9 & Above = 10 marks
4	CA Firm Should have at least 15 employees qualified staff working in audit works	15 Employees	10	15 Employees = 5 Marks 16 to 25 Employees = 8 Marks Above 25 Employees = 10 Marks
5	Firm of Chartered Accountants should be registered with the Institute of Chartered Accountants of India, New Delhi	10 Years	10	10 Years = 5 Marks 11 to 15 Years = 8 Marks More than 15 Years = 10 Marks

The firm must achieve at least 50% (Minimum 25 marks) of the marks to qualify on each technical parameters. Moreover bidding firm must satisfy minimum all the criteria mentioned at Sr. No. 1 to 5 above.

If more than one Bidder has quoted the same lowest amount then the position of L1 bid decision on the basis of highest Technical Score out of 50. Final selection of the firm will be decided by Management authority GMERS.

TERMS AND CONDITIONS

- (1) If the C.A. appointed for the assignment, firm or the partner there of is found guilty of gross negligence or any other fault regarding the assignment, GMERS will have all the remedies such as deduction or withholding of fees, removal of C.A. or the firm from the existing assignment and/or other assignment given by the GMERS or any other action it may deem appropriate in the circumstances.
- (2) If the chartered Accountant is an employer of the CA Firm, then he must be associated with the firm as an employer for at least one year.
- (3) The firm appointed as an Internal Auditor of the GMERS shall not sub-assign the works of audit to any other firm/agency
- (4) While visiting the audit place, the representatives of the audit team shall carry the letter of introduction duly signed by the senior most partner affirm
- (5) The Internal Auditor shall remain present during the review meetings and make presentations as and when called and no additional fees/expenditure shall be paid for that..
- (6) The Internal Auditors their partners or either of them shall not disclose any proprietary Or confidential information relating project, the services, this contract or the GMERS's Business or operations without prior written consent of the CEO GMERS
- (7) All reports and other documents prepared by the Internal Auditor shall be submitted to GMERS not later than termination or expiration of this contract;. The Internal Auditor May retain 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 CEO GMERS
- (8) 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 CEO GMERS
- (9) The management reserves the right to change / cancelled the evaluation / marking Criteria without assigning any reason and to change in evaluation criteria as per
- (10) GMERS may add any other scope not mentioned above but requires Internal Audit, as May deemed fit
- (11) The above conditions are not exhaustive. GMERS will have absolute right to revise/abrogate/include any conditions as per its requirement and in the interest of the organization
- (12) Time limit of submission of report is 9 month of 18 institutes from date of work order issued.
- (13) **Security Deposit:-**Firm appointment for the assignment has to submit the bank Guarantee to the extent of 5% of total assignment value for the whole term of Assignment and six months after the completion of assignment.
- (14) **I have read all the terms and conditions mention above and same are acceptable to me and agreed**

Date:

Signature

Seal of Office/Firm Partner

Name & Designation

PAYMENT OF THE AUDIT FEE

- (1) Firm will be paid audit fees as per the financial proposal submitted and accepted by GMERS. No other claims will be entertained
- (2) The Internal Auditor will not be eligible for payment of audit fee if the stipulations regarding conditions submission of reports are not fulfilled. If work will not completed 100% in stipulated time mention in work order, 10% penalty at approved audit fee will be recovered for each month delay.
- (3) Firm will be paid 80% of audit fee accepted by GMERS after submission of internal audit report and remaining 20% will be paid after 6 to 8 weeks of 80% paid fee date.
- (4) Before submission of internal audit report, firm has to discuss major point at report with concern Dean of Medical College and Medical superintendent of Hospitals for certificate of discussion for the same should be attached with report. After that payment process will be start.

Following supporting document must be attached against each technical criterion.

Sr. No.	Particulars	Supporting documents required to be submitted along with this form
1	Name of the Firm	Attach copy of Certificate of ICAI generated on or after 01.07.2020.
2	Addresses of the Firm:	Attach copy of Certificate of ICAI generated on or after 01.07.2020.
	Head Office	Attach copy of Certificate of ICAI generated on or after 01.07.2020.
	Date since when is H.O.at the existing station	Attach copy of Certificate of ICAI generated on or after 01.07.2020.
	Branch Office 1, 2, 3..... (Particulars of each branch to be given)	Attach copy of Certificate of ICAI generated on or after 01.07.2020.
3	Firm Income Tax PAN No.	Attach copy of PAN card
4	Firm GST Registration No.	Attach copy of Registration
5	Registration No. with ICAI	Attach copy of Certificate of ICAI generated on or after 01.07.2020.
6	Empanelment No. with C & A G	Attach proof of latest empanelment with C&AG. 2020-21
7	No. of Years of Firm Existence & Date of establishment of Firm as on 01.01.2020	Attach copy of Certificate of ICAI generated on or after 01.07.2020.
8	Annual Average Turnover of 2016-17, 2017-18, 2018-19	Attach Turn Over Certificate of the Firm.
9	Audit Assignments experience details- Internal/Internal & Concurrent (Pre) audit experience of Government Entities like Boards, Corporations, PSUs etc. (Except bank branch audit).	Copy of appointment order, Receipt and payment or income/expenditure or profit & loss account statement along with balance sheet of concern organization for concern financial year.
10	<p>Details of Firm: Provide following details:</p> <ul style="list-style-type: none"> Number of Full Time Fellow Proprietor/ Partners /Employee associated with the firm. Name of Proprietor/each partner/ each employee. Date of becoming ACA and FCA Date of joining the firm, Membership No., Qualification Experience Whether the partners is engaged full time or part time with the m. <p>Contact No., Email Id and Full Address of each partner</p>	<p>Appointment order of employees or tabulated information of employees along with details such as qualifications, date of joining, experience, area of expertise such as audit, tax, GST etc.</p> <p>For rest of the details, attach copy of Certificate of ICAI generated on or after 01.07.2020.</p>
11	<ul style="list-style-type: none"> ICAI Firm Category as per GOG circular 	Copy of MEF Declaration stating firm category must be attached.
12	Demand Draft for Tender	Fees of Rs 1,500/- and Earnest Money Deposit of Rs. 59850/- in favour of "Gujarat Medical Education and

		Research Society Gandhinagar” drawn on any nationalized bank payable at Gandhinagar
13	A copy of Partnership Deed	To be Attach
14	ICAI Registration	A copy of letter from Institute mentioning No. and details of Partners as at August 31,2020
15	GST Returns	April-20 to till date.

Annexure-1

(To be printed on the letter head of the Firm/LLP)

Technical Offer

1. Name of the Firm/Company:-
2. Year of Establishment:-
3. Firm Registration No. with ICAI, New Delhi:
4. Constitution (Partnership/Company):-
5. Office Address:-
6. Phone Nos.:-Fax:-Email:-
7. Details of Partners/Directors:-

Sr. No	Name	ACA/ FCA	Membership No./Year of Reg. with ICAI	Post Qualification Experience
1				
2				
3				
4				
5				
6				
7				
8				
9				

8. (A) Details of Staff:

Sr. No.	Particulars	No. of Staff
1	Chartered Accountants	
2	Audit Staff	
3	Article Staff	
4	Others	
	Total	

(B)Details of Chartered Accountants in Employment (Other than Partners):

Sr. No.	Name	ACA /FCA	Membership No./Year of Reg.as C.A.	Working with the firm	Post Qualification Experience
1.					
2.					
3.					
4.					
5.					
6					
7					
8					
9					

9. Experience:-

(A) Internal Audit of Government Corporation/Company/ Board/Public Limited Companies /Semi.Government Organization:-

Sr. No.	Name of Org.	Address of Org.	Year of allotment of Audit	Audit Report Submit tedor not?
1.				
2.				
3.				
4.				
5.				
6				
7				
8				
9				

Note1:- Attach copies of Appointment orders for all appointments for Sr.No.9(A)

Certificate

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

Date:

Sign:

Seal of Office

Name & Designation:

Undertaking

1. I/We undertake to provide the Bio data of at least 3 (Three) C.A. as and when required by the Society.

2. I/We undertake to resign as internal/pre auditors of the Society if we are assigned the said work.

Date:

Seal of Office

Sign

Name & Designation

Annexure – 2

FORMAT FOR INTERNAL AUDIT REPORT

Introduction	
Objective	
Scope, nature and coverage of audit	
Period covered	
Locations reviewed	
Work carried out	
Staff involved	
Level of coverage of all listed aspects	
Audit opinion as to the overall adequacy of the systems of internal control	
Key findings	
Detailed internal audit findings	
Recommendations	
Responses to findings and recommendations	
Progress on earlier set of recommendations and constraints faced	
An executive summary highlighting the critical issues preferably classified as per thematic area	

Date: -

Signature of C.A.

Copy to:-

1. **Dy. Director of Accounts, GMERS**
2. **Deputy Executive Officer, GMERS**
3. **Dy. Director of Administration.**

Certificate

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

Date:

Sign:

Seal of Office

Name & Designation:

ANNEXURE-3
INTERNAL AUDIT REPORT

A)	Scope of Audit	
Sr. No.	Audit Item	Scope /Audit Method
1.0	CASH BOOK	
1.1	Is opening balance in each month carried forward correctly?	Yes/No
1.2	Vouch of all receipt and payments with receipt books/ vouchers.	Yes/No
1.3	Whether amount of all receipts/vouchers tally with cashbook?	100%
1.4	Whether receipt tally with D.R. Book/per contra entry?	100%
1.5	Whether correct heads of accounts have been shown for all entries made in the cashbook.	100%
1.6	Checking of cash book totals	100%
1.7	Whether cashbook is closed day to day?	100%
1.8	Whether cashbook is checked and signed by Cashier and Accountant/manager A/c?	100%
1.9	Whether all entries made in cash Book are attested by the Disbursing officer as well as controlling officer.	100%
1.10	Whether surprise checking of cash has been made by the Manager Accounts at least once in a month and recorded result of checking in the cash book?	100%
1.11	Whether cash has been verified by the Manager Accountants at the end of month and recorded result of checking in cashbook?	Yes/No
1.12	Cash on hand on a day of verification by the Auditor. (Give details in <i>Annexures (concern annexures attached herewith)</i>)	At least 4 times in a year.
1.13	Whether required security is taken from the person handling the cash.	Yes/No
1.14	Whether required arrangement for safe custody of cash is made?	Yes/No
1.15	Whether all payments of contractor/ supplier have been directly credited into their bank account?	Yes/No
1.16	Whether all staff payments have been directly credited into their bank account?	Yes/No
2.0	BANK RECONCILIATION	
2.1	List out the bank accounts of office with number and name of bank.	Specify
2.2	Whether reconciliation of all bank accounts have been made at the end of each month.	Yes/No
2.3	Whether any discrepancies found in reconciliation made?	Yes/No (If Yes, Give full details)
2.4	Whether all awaiting adjustment has been accounted for in the next month?	Yes/No
3.0	IMPREST & TEMPORARY ADVANCE	
3.1	Whether amounts of Advance given to subordinate officers have adjusted correctly? <i>Annexure- "3"</i> attached herewith)	Yes/No (If Yes, Give full details)

3.2	Whether any Advanced amount is given in cash to subordinate officer? If so, give details with amount.	Yes/No (If Yes, Give full details)
3.3	Whether any temporary / permanent advance is given to staff/officer adjusted correctly.(Give details in Annexure- "3" attached herewith)	Yes/No
3.4	Whether advance given is immediately utilized by subordinate officers? If not, how he keeps balance amount of advance?	Yes/No
3.5	Is there any misuse of cash by any subordinate officer found in advance?	Yes/No
3.6	Test check advance account of subordinate officers and state whether the same are kept according to accounting requirements?	Yes/No
3.7	Is there any expenditure incurred from advance found abnormally high? If so give details.	Yes/No
4.0	MONTHLY ACCOUNTS	
4.1	Whether all entries of payment and receipt have been correctly posted into general ledger? Check from Hard copy of General Ledger or on software programmed.	100%
4.2	Whether all JE/TEO are posted in the General ledger.	100%
4.3	Whether Service charges on scheme/project expenditure are correctly calculated and accounted for.	100%
4.4	Whether all expenses is correctly posted and tally with Trial balance.	100%
4.5	Whether monthly account is prepared as per the accounting practice and need?	100%
5.0	ACCOUNTING REGISTERS	
5.1	List out register maintained for the details of outstanding balances under assets and liabilities heads of balance sheet. (Registers for all accounting heads under Assets & liabilities are to be maintained).	100%
5.2	Whether all register has been prepared correctly and tally with the accounts?	100%
5.3	Whether all register has been signed by the disbursing officer?	100%
5.4	Whether Manager Accounts has reviewed the deposits lying with him for period more than 3 years?	100%
5.5	Whether register of FDR/BG/ Govt. Securities is maintained properly?	100%
5.6	Whether such securities are kept in safe custody?	100%
5.7	Whether timely action is taken for renewal of such securities?	100%
5.8	List out cases where timely action for renewal has not been taken.	100%
5.9	List out cases where the securities are lapsed due to non renewal of securities timely.	100%
5.10	Whether fixed assets register (Dead Stock) is maintained as per requirement?	100%
5.11	Whether all receipt and issue are correctly posted?	100%
5.12	Whether required check has been exercised by the officer in-charge of office?	100%

5.13	Whether register of advances to the contractor/ suppliers is correctly maintained and tally with form Trial Balance	100%
5.14	Whether proper attention is given for clearance of such advance?	100%
6.0	DEDUCTION/ REMITTANCE	
6.1	Whether due deductions have been made against advance given to employees?	100%
6.2	Whether interest has been correctly calculated and deducted for interest bearing advances to the employees?	100%
6.3	Details of TDS deducted from the head salary/Rent/Payment to Contractor(s), Sub-Contractor(s), payment to Advertisement(s)/ Commission/Brokerage/Interest/ or under any other head. (Give details in attached herewith)	100%
6.4	Details of GPF/ CPF (Deduction and Contribution), E.S.I. (Deduction and Contribution) and payment of Professional Tax, Service Tax (Give details in Annexure- "5" attached herewith)	100%
6.6	Whether disbursing officer is having proper TAN Number for deduction of income tax at source?	100%
6.7	Date of filing TDS return by Office. Give details in Annexure- "6" attached herewith	
6.8	Whether disbursing officer has issued TDS certificate in time?	100%
7.0	FUND/ GRANT INVESTED IN TERM DEPOSIT	
7.1	Whether fund demand of each month/period is utilized against the demand made? Give details in “annexure 2” attached herewith.	100%
7.2	Whether any grant/ fund is invested in term deposit/liquid deposit? Give details	100%
7.3	Check justification for investment made?	100%
7.4	Give details of deduction made from interest paid/ payable on investment made by disbursing officer.	100%
7.5	Whether TDS certificate is received for deduction made from interest paid?	100%
8.0	TENDER FOR ALL DIVISION/BRANCH	
8.1	Nos. of tender invited by division/Branch of the office	100%
8.2	Works for which tenders invited are administratively approved & Technically sanctioned.	100%
8.3	Whether financial allocation is available for such works?	100%
8.4	Whether the competent authority has approved Estimate before inviting tender?	100%
8.5	Whether public tender notice has been published in daily newspapers as required under rules?	100%
8.6	Whether approval is taken from competent authority for publishing tender notices?	100%
8.7	Whether the competent officer has approved excess over estimate?	100%
8.8	Is there any case of tender not finalized within the validity period?	100%

9.0	STOCK/ MATERIALS SITE ACCOUNTS	
9.1	Whether payment is made for material purchased as per condition of rate contract fixed by GMERS	100%
9.2	Whether the said material is purchased by observing prescribed procedure?	100%
9.3	Whether all material purchased during the month have been entered into respective account register? (i.e. stock account, Material at site account).	100%
9.4	Whether issue of material made during the month has been correctly posted in the respective register?	100%
9.5	Whether accounts of adjustment have been prepared at Head Office level?	100%
9.6	Whether all J.E. of adjustment have been correctly prepared and accounted for?	100%
9.7	Whether periodical physical verification has been carried out by authorized officer? (Details given in <i>Annexure-"8"</i> has been attached herewith)	100%
9.8	Whether any short/surplus material found during the physical verification by auditor?	100%
10.0	VEHICLES	
10.1	No. of Vehicles of owned by Hospital or College under GMERS?	100%
10.2	Whether fuel purchased has been entered in the log book of departmental vehicles.	100%
10.3	Whether log book has been maintained with all required details like, total fuel purchase during the month, total km. traveled, average of vehicle?	100%
10.4	No. of vehicles hired by the GMERS?	100%
10.5	For hired vehicles required approval from HO has been obtained?	100%
10.6	Whether hired vehicle is utilized fully & properly?	100%
11.0		
11.1	Checking of depreciation statement.	
11.2	Checking of all accounting Performa/ information prepared by the disbursing officer.	100%
12.0	LEGAL/ ARBITRATION CASES	100%
12.1	Whether division has initiated legal action against defaulting contractor/ suppliers?	100%
12.2	Review ongoing legal/ arbitration cases and report, if any special attention is required to give by H.O.	100%
13.0	PENDING OF AG INSPECTION PARAS	
13.1	Upto what period Inspection has been carried out by the A.G.	100%
13.2	Nos. of paras outstanding	100%

13.3	Whether disbursing officer has properly complied the paras?	100%
B)	AUDIT INFORMATION	
1.	Date of written intimation to the disbursing officer for starting audit.	100%
2	All types of scholarships to be disbursed to the student properly	100%
3	All type of deposits received by organization to be registered Separately.	100%

2.	Period of audit.	Name of person of Audit team	Designation	Name of office visited	DAY OF AUDIT
1					
2					
3					
4					
5.	Whether attention of officer in charge was drawn in case of non production of record? If so enclose a copy of letter.				
6.	Whether disbursing officer has taken corrective action in view of auditor's query in earlier report.				

Date:
Place:

For, Name of CA Firm
Chartered Accountants

Name of Partner

Annexure – 4

AUDIT PERIOD:

Cash on Hand

Sr. No.	Name of Office	Date of verification	Cash balance as per cash book	Actual cash found on the day of verification	Short fall/ surplus if any.	Reasons for short or surplus in cash
1	2	3	4	5	6	7

Signature of Internal Auditor

Signature of Dean/Head

Signature of Accounts In Charge

Annexure –5

AUDIT PERIOD:

Fund Utilization

Months	Funds Received		Funds Utilized		Balance		Reason for Balance
	For works & activities	For Salary & Contingencies	For works & activities	For Salary & Contingencies	For works & activities	For Salary & Contingencies	

Signature of Internal Auditor

Signature of Dean/Head

Signature of Accounts In Charge

Annexure –6

AUDIT PERIOD:

Temporary/Permanent Advance given to Subordinate Officers

Sr. No.	Name of officer	Month	Opening Balance	Advance given during the month	Advance adjusted during the month	Balance
1	2	3	4	5	6	7

Signature of Internal Auditor

Signature of Dean/Head

Signature of Accounts In Charge

Annexure – 7

AUDIT PERIOD:

STATEMENT OF PAYMENTS OF TAX DEDUCTED AT SOURCE.

Salary

Sr. No.	Particulars Of Head on which Tax is Deducted at source	Amt. on Which Tax is Deducted At Source	Date of Payment /Credit	Rate of Tax (%)	Amount. of TDS	Due Date For Remittance In Govt. Treasury.	Actual Date Of Payment	Actual Amount Of TDS deposited
1	2	3	4	5	6	7	8	9

Signature of Internal Auditor

Signature of Dean/Head

Signature of Accounts In Charge

Annexure – "8"

AUDIT PERIOD:

(A) DETAILS OF EMPLOYEES' CONTRIBUTION TO P.F. OR CONTRIBUTORY P.F. AND E.S.I.C. AND / OR ANY OTHER FUND PAID DURING THE YEAR

DETAILS FOR ACCOUNTING YEAR

SR. NO.	MONTHS	EMPLOYEE'S CONTRIBUTI ON Rs.	EMPLOYER 'S CONTRIBU TION Rs.	ADMIN. CHARGES	ACTUAL AMOUNT OF PAYMENT	DUE DATE OF PAYMENT	ACTUAL DATE OF PAYMENT	REASONS FOR DELAY
1								
2								
3								

Signature of Internal Auditor

Signature of Dean/Head

Signature of Accounts In Charge

Annexure – "8"

(B) PROFESSIONAL TAX

SR. NO.	MONTHS	EMPLOYEE'S CONTRIBUTI ON R s.	DUE DATE OF PAYMENT	ACTUAL AMOUNT OF PAYMENT	ACTUAL DATE OF PAYMENT	REASONS FOR DELAY
1						
2						
3						

(c)-G.I.S

SR. NO.	MONTHS	EMPLOYEE'S CONTRIBUTI ON Rs.	DUE DATE OF PAYMENT	ACTUAL AMOUNT OF PAYMENT	ACTUAL DATE OF PAYMENT	REASONS FOR DELAY
1						
2						
3						

(D) G.P.F

SR. NO.	MONTHS	EMPLOYEE'S CONTRIBUTI ON Rs.	DUE DATE OF PAYMENT	ACTUAL AMOUNT OF PAYMENT	ACTUAL DATE OF PAYMENT	REASON S FOR DELAY

Annexure – "9"

AUDIT PERIOD:

TDS return filed by disbursing officer

Quarter	Name of return	Due date of return	Date of filling return	Delay if any in filling return.
1	2	3	4	5

Signature of Internal Auditor Signature of Dean/Head

Signature of Accounts In Charge

Annexure – "10"

AUDIT PERIOD:

Particulars of GST return filed.

Sr. No	Month	Due Date	Actual Date	Delay in filing return

Signature of Internal Auditor

Signature of Dead

Signature of Accounts In Charge

Annexure – "11"

AUDIT PERIOD:

Periodical physical verification of Material lying on stock/ Material at site account

Sr. No.	Name of Division	Name of store	Date of physical verification carried out by		
1	2	3	4	5	6

Signature of Internal Auditor Signature of Dean/HeadSignature of Accounts In Cha

એનેક્ષર-૧૨

જી.એમ.ઇ.આર.એસ. ગાંધીનગર સંચાલિત તાબાની સંસ્થાઓના સને ૨૦૧૭-૧૮ થી ૨૦૧૯-૨૦ ના વાઉચરોની વિગત					
ક્રમ	સંસ્થાનું નામ	વર્ષ ૨૦૧૭-૧૮	વર્ષ ૨૦૧૮-૧૯	વર્ષ ૨૦૧૯-૨૦	કુલ વાઉચર્સ
૧	મેડીકલ કોલેજ સોલા	૫૧૮	૪૯૦	૬૭૨	૧૬૮૦
૨	જનરલ હો. સોલા	૭૦૬	૮૩૩	૬૪૮	૨૧૮૭
૩	મેડીકલ કોલેજ ગોત્રી	૬૯૮	૫૬૮	૩૮૩	૧૬૪૯
૪	જનરલ હો. ગોત્રી	૮૮૨	૯૮૧	૧૦૭૨	૨૯૩૫
૫	મેડીકલ કોલેજ ગાંધીનગર	૬૯૦	૬૮૫	૫૨૧	૧૮૯૬
૬	જનરલ હો. ગાંધીનગર	૪૫૩	૪૩૩	૫૦૮	૧૩૯૪
૭	મેડીકલ કોલેજ ધારપુર- પાટણ	૬૮૮	૫૩૬	૬૨૫	૧૮૪૯
૮	જનરલ હો. પાટણ	૧૪૯૨	૧૯૦૩	૧૩૧	૩૫૨૬
૯	મેડીકલ કોલેજ વલસાડ	૫૮૮	૪૫૦	૩૮૫	૧૪૨૩
૧૦	જનરલ હો. વલસાડ	૩૭૦	૩૯૦	૩૯૫	૧૧૫૫
૧૧	મેડીકલ કોલેજ જુનાગઢ	૩૫૩	૩૮૩	૩૬૫	૧૧૦૧
૧૨	જનરલ હો. જુનાગઢ	૫૦૨	૪૯૨	૫૪૯	૧૫૪૩
૧૩	મેડીકલ કોલેજ હિંમતનગર	૬૮૩	૬૨૮	૭૦૧	૨૦૧૨
૧૪	જનરલ હો. હિંમતનગર	૫૭૪	૪૭૪	૧૧૭૫	૨૨૨૩
૧૫	મેડીકલ કોલેજ વડનગર	૮૪૬	૧૦૫૩	૭૮૭	૨૬૮૬
૧૬	જનરલ હો. વડનગર	૧૯૩૨	૨૮૪૭	૭૭૯	૫૫૫૮
૧૭	C.D.M.O. પાટણ	૨૩૫	૨૬૪	૫૧૫	૧૦૧૪
૧૮	વડી કચેરી	૫૨૨	૫૧૩	૨૮૨	૧૩૧૭
	કુલ વાઉચરની સંખ્યા	૧૨૭૩૨	૧૩૯૨૩	૧૦૪૯૩	૩૭૧૪૮

એનેક્ષર-૧૩

જી.એમ.ઇ.આર.એસ. ગાંધીનગર સંચાલિત તાબાની સંસ્થાઓમાંસને ૨૦૧૭-૧૮ થી ૨૦૧૯- ૨૦ માં થયેલ ખર્ચની વિગત					
		લાખમાં	લાખમાં	લાખમાં	લાખમાં
ક્રમ	સંસ્થાનું નામ	વર્ષ ૨૦૧૭-૧૮	વર્ષ ૨૦૧૮-૧૯	વર્ષ ૨૦૧૯-૨૦	કુલ ખર્ચ
૧	મેડીકલ કોલેજ સોલા	૪૦૬૭.૯૨	૩૫૨૦.૯૧	૪૨૫૧.૮૭	૧૧૮૪૦.૬૯
૨	જનરલ હો. સોલા	૩૩૫૫.૨૯	૪૬૦૦.૭૧	૪૨૦૩.૩૬	૧૨૧૫૯.૩૬
૩	મેડીકલ કોલેજ ગોત્રી	૪૨૩૫.૯૫	૩૫૪૬.૨૪	૩૭૩૮.૧૧	૧૧૫૨૦.૨૯
૪	જનરલ હો. ગોત્રી	૨૮૫૪.૯૧	૩૩૩૧.૪૫	૩૬૫૬.૧૬	૯૮૪૨.૫૨
૫	મેડીકલ કોલેજ ગાંધીનગર	૩૫૮૯.૭૬	૩૧૩૪.૪૫	૩૫૯૦.૧૪	૧૦૩૧૪.૩૫
૬	જનરલ હો. ગાંધીનગર	૩૮૯૭.૬૬	૪૭૮૪.૮૯	૪૭૫૨.૪૨	૧૩૪૩૪.૯૭
૭	મેડીકલ કોલેજ ધારપુર- પાટણ	૩૦૬૭.૨૬	૨૬૫૧.૮૧	૨૭૪૪.૫૩	૮૪૬૩.૬૦
૮	જનરલ હો. પાટણ	૧૬૧૮.૪૭	૨૨૬૫.૪૭	૧૯૫૨.૩૪	૫૮૩૬.૨૮
૯	મેડીકલ કોલેજ વલસાડ	૨૮૨૦.૪૯	૨૬૯૧.૯૬	૨૯૫૪.૭૦	૮૪૬૭.૧૬
૧૦	જનરલ હો. વલસાડ	૧૬૩૩.૭૫	૨૫૪૮.૦૩	૨૭૦૮.૫૫	૬૮૯૦.૩૩
૧૧	મેડીકલ કોલેજ જુનાગઢ	૨૨૧૬.૬૪	૨૬૭૭.૮૨	૨૯૪૩.૩૩	૭૮૩૭.૭૯
૧૨	જનરલ હો. જુનાગઢ	૨૪૭૩.૦૦	૨૮૮૧.૮૧	૨૯૮૩.૪૫	૮૩૩૮.૨૭
૧૩	મેડીકલ કોલેજ હિંમતનગર	૩૨૬૮.૧૨	૨૮૯૯.૬૨	૩૫૧૪.૬૧	૯૬૮૨.૩૫
૧૪	જનરલ હો. હિંમતનગર	૨૦૪૭.૮૭	૨૭૯૪.૭૮	૩૦૬૬.૪૦	૭૯૦૯.૦૫
૧૫	મેડીકલ કોલેજ વડનગર	૧૮૨૮.૩૬	૨૩૨૭.૭૯	૩૧૦૨.૭૭	૭૨૫૮.૯૧
૧૬	જનરલ હો. વડનગર	૮૯૫.૬૩	૧૧૫૯.૭૮	૧૩૨૪.૯૩	૩૩૮૦.૩૪
૧૭	C.D.M.O. પાટણ	૫૦૦.૯૬	૫૩૧.૫૯	૬૨૫.૯૫	૧૬૫૮.૫૦
૧૮	વડી કચેરી	૧૫૬.૮૯	૧૧૫.૭૩	૧૬૦૩.૫૦	૧૮૭૬.૧૧
	કુલ ખર્ચ (લાખમાં)	૪૪૫૨૮.૯૩	૪૮૪૬૪.૮૨	૫૩૭૧૭.૧૩	૧૪૬૭૧૦.૮૯

