



Bid Number/बोली क्रमांक (बिड संख्या):  
GEM/2024/B/5502974  
Dated/दिनांक : 19-10-2024

### Bid Document/ बिड दस्तावेज़

Bid Details/बिड विवरण	
Bid End Date/Time/बिड बंद होने की तारीख/समय	09-11-2024 19:00:00
Bid Opening Date/Time/बिड खुलने की तारीख/समय	09-11-2024 19:30:00
Bid Offer Validity (From End Date)/बिड पेशकश वैधता (बंद होने की तारीख से)	180 (Days)
Ministry/State Name/मंत्रालय/राज्य का नाम	Gujarat
Department Name/विभाग का नाम	Narmada Water Resources Water Supply And Kalpsar Department Gujarat
Organisation Name/संगठन का नाम	Gujarat Water Supply & Sewerage Board (gwssb)
Office Name/कार्यालय का नाम	Computer Cell, Head Office
Item Category/मद केटेगरी	Financial Audit Services - Review of Financial Statements; CA Firm
Contract Period/अनुबंध अवधि	1 Year(s) 1 Month(s)
Minimum Average Annual Turnover of the bidder (For 3 Years)/बिडर का न्यूनतम औसत वार्षिक टर्नओवर (3 वर्षों का)	30 Lakh (s)
Years of Past Experience Required for same/similar service/उन्हीं/समान सेवाओं के लिए अपेक्षित विगत अनुभव के वर्ष	3 Year (s)
Past Experience of Similar Services required/इसी तरह की सेवाओं का पिछला आवश्यक अनुभव है	Yes
MSE Exemption for Years of Experience and Turnover/ अनुभव के वर्षों से एमएसई छूट	No
Startup Exemption for Years of Experience and Turnover/ अनुभव के वर्षों से स्टार्टअप छूट	No
Document required from seller/विक्रेता से मांगे गए दस्तावेज़	Experience Criteria,Bidder Turnover,Certificate (Requested in ATC) *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**

<b>Do you want to show documents uploaded by bidders to all bidders participated in bid?/</b>	No
<b>Bid to RA enabled/बिड से रिवर्स नीलामी सक्रिय किया</b>	No
<b>Type of Bid/बिड का प्रकार</b>	Two Packet Bid
<b>Time allowed for Technical Clarifications during technical evaluation/तकनीकी मूल्यांकन के दौरान तकनीकी स्पष्टीकरण हेतु अनुमत समय</b>	2 Days
<b>Estimated Bid Value/अनुमानित बिड मूल्य</b>	1883500
<b>Evaluation Method/मूल्यांकन पद्धति</b>	Item wise evaluation/
<b>Financial Document Indicating Price Breakup Required/मूल्य दर्शाने वाला वित्तीय दस्तावेज ब्रेकअप आवश्यक है</b>	Yes
<b>Arbitration Clause</b>	No
<b>Mediation Clause</b>	No

**EMD Detail/ईएमडी विवरण**

Advisory Bank/एडवाइजरी बैंक	PUNJAB NATIONAL BANK
Schedule 1 EMD Amount/ईएमडी राशि (In INR)	10000
Schedule 2 EMD Amount/ईएमडी राशि (In INR)	10000
Schedule 3 EMD Amount/ईएमडी राशि (In INR)	10000
Schedule 4 EMD Amount/ईएमडी राशि (In INR)	9085
Schedule 5 EMD Amount/ईएमडी राशि (In INR)	10000
Schedule 6 EMD Amount/ईएमडी राशि (In INR)	10000
Schedule 7 EMD Amount/ईएमडी राशि (In INR)	3890

**ePBG Detail/ईपीबीजी विवरण**

Advisory Bank/एडवाइजरी बैंक	PUNJAB NATIONAL BANK
ePBG Percentage(%) /ईपीबीजी प्रतिशत (%)	5.00
Duration of ePBG required (Months)/ईपीबीजी की अपेक्षित अवधि (महीने).	18

(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). The EMD Amount will be applicable for each schedule/group selected during Bid creation.

(c). 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 :**

Accounts Officer  
Computer Cell, Head Office, Narmada Water Resources Water Supply and Kalpsar Department Gujarat, Gujarat  
Water Supply & Sewerage Board (GWSSB) ,  
(Sonara Dineshbhai)

**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:** Firm must be Practicing Chartered

Accountant firm / LLP and should have been registered with ICAI for period of 10 years as at 31.3.24.

**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.:**Firm should have at least 3 Chartered Accountants in its Firm and out of which minimum 2 Chartered Accountant must be Full time Partners.

**Number of full-time partners/experienced and qualified professionals in full time employment at senior level with experience in handling similar or relevant projects:**Firm must have done at least one audit assignment in last three years ended on 31.3.24, of PSUs / Authorities / Societies / Trust mentioned as Category I of Annexure 1 to 3 as per Finance Department GR no JNV-10-2018-1143-A dated 16.09.2019 of FD

**Price Breakup Format for the bidders to upload for providing break-up of overall project cost:**[1729323188.pdf](https://www.icaai.org/announcements/1729323188.pdf)

**Evaluation Method ( Item Wise Evaluation Method )**

Contract will be awarded schedulewise and the determination of L1 will be done separately for each schedule. The details of item-consignee combination covered under each schedule are as under:

Evaluation Schedules	Estimated Value	Item/Category	Quantity
Schedule 1	253100	Financial Audit Services - Review Of Financial Statements; Ca Firm	To be set as 1 : 1
Schedule 2	496400	Financial Audit Services - Review Of Financial Statements; Ca Firm	To be set as 1 : 1
Schedule 3	298800	Financial Audit Services - Review Of Financial Statements; Ca Firm	To be set as 1 : 1
Schedule 4	181700	Financial Audit Services - Review Of Financial Statements; Ca Firm	To be set as 1 : 1
Schedule 5	277100	Financial Audit Services - Review Of Financial Statements; Ca Firm	To be set as 1 : 1
Schedule 6	298600	Financial Audit Services - Review Of Financial Statements; Ca Firm	To be set as 1 : 1
Schedule 7	77800	Financial Audit Services - Review Of Financial Statements; Ca Firm	To be set as 1 : 1

**Financial Audit Services - Review Of Financial Statements; CA Firm ( 1 )**

**Technical Specifications/तकनीकी विशिष्टियाँ**

Specification	Values
<b>Core</b>	
Scope of Work	Review of Financial Statements
Type of Financial Audit Partner	CA Firm
Type of Financial Audit	Internal Audit
Category of Work under Financial Audit	Internal Audit FY 2024 25
Type of Industries/Functions	yearly account audit
Frequency of Progress Report	Monthly
MIS Reporting for Financial Audit support	Yes

Specification	Values
Frequency of MIS reporting	Monthly
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	Solanki Rahul Mahendrakumar	382010,2nd Floor, Computer Cell, Jalseva Bhavan, Opp. Airforce Station, Sector 10-A	1	<ul style="list-style-type: none"> <li>Number of Months for which Post Audit Support is required : 12</li> </ul>

**Financial Audit Services - Review Of Financial Statements; CA Firm ( 1 )**

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State	NA
District	NA
<b>Addon(s)/एडऑन</b>	

Specification	Values
Post Financial Audit Support	Yes

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Post Financial Audit Support	Yes

**Additional Specification Documents/अतिरिक्त विशिष्टि दस्तावेज़****Consignees/Reporting Officer/परेषिती/रिपोर्टिंग अधिकारी**

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1	Solanki Rahul Mahendrakumar	382010,2nd Floor, Computer Cell, Jalseva Bhavan, Opp. Airforce Station, Sector 10-A	1	<ul style="list-style-type: none"> <li>Number of Months for which Post Audit Support is required : 12</li> </ul>

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## 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. Buyer Added Bid Specific ATC

Buyer Added text based ATC clauses

1. Technical Qualification criteria is as per Tender Terms & Condition.
2. Minimum Eligible Criteria is as per Tender Terms & Condition.
3. The Bidder has to submitt Required Documents with the bid Proposal.
4. EMD has to upload in GeM on EMD Status Button, also sent with physical document.
5. Other terms and condition is per Tender Document.
6. The Bidder has to submitted all physical document within 5 day from the tender Last date of submission

### 4. 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 (Name of the Buyer). 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

### 5. 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

Sr. Manager, GWSSB, 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.

#### 6. 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.

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

This Bid is governed by the [General Terms and Conditions/सामान्य नियम और शर्तें](#), conditions stipulated in Bid and [Service Level Agreement](#) specific to this Service as provided in the Marketplace. However in case if any condition specified in General Terms and Conditions/सामान्य नियम और शर्तें is contradicted by the conditions stipulated in Service Level Agreement, then it will over ride the conditions in the General Terms and Conditions.

In terms of GeM GTC clause 26 regarding Restrictions on procurement from a bidder of a country which shares a land border with India, any bidder from a country which shares a land border with India will be eligible to bid in this tender only if the bidder is registered with the Competent Authority. While participating in bid, Bidder has to undertake compliance of this and any false declaration and non-compliance of this would be a ground for immediate termination of the contract and further legal action in accordance with the laws./जेम की सामान्य शर्तों के खंड 26 के संदर्भ में भारत के साथ भूमि सीमा साझा करने वाले देश के बिडर से खरीद पर प्रतिबंध के संबंध में भारत के साथ भूमि सीमा साझा करने वाले देश का कोई भी बिडर इस निविदा में बिड देने के लिए तभी पात्र होगा जब वह बिड देने वाला सक्षम प्राधिकारी के पास पंजीकृत हो। बिड में भाग लेते समय बिडर को इसका अनुपालन करना होगा और कोई भी गलत घोषणा किए जाने व इसका अनुपालन न करने पर अनुबंध को तत्काल समाप्त करने और कानून के अनुसार आगे की कानूनी कार्रवाई का आधार होगा।

**---Thank You/धन्यवाद---**

## **Gujarat Water Supply & Sewerage Board**

**JalSevaBhawan, Sector-10A,  
Opp. Air force station,  
GANDHINAGAR-382010**

**Telephone:- 079-232-22547, 232-29162, 232-26336**

**Bid for Appointment of Chartered Accountant firms for the  
assignment of Internal Audit of the Divisions/other offices  
and H.O. of Board for F.Y. 2024-25 and onwards.**

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**Note:-**

In order to obtain any information/clarification w.r.t. the assignment or this bid document (if any, required) Senior Manager (1-2), GWSSB, Sector-10A, Gandhinagar should be contacted on Tele.079-232-22547/232-29162 Fax No. 079-232 25979.

### GEM E-Tendering Schedule

Bid Document Downloading Start Date	As per GEM Tender document
Bid Document Downloading End Date	As per GEM Tender document
Last Date & Time for receipt of on line Bids	As per GEM Tender document
Physical Submission at Head office of Board on or before	As per GEM Tender document
Address for communication and for physical submission	Financial Controller, Gujarat Water Supply and sewerage Board, JalSevaBhawan, Sector-10A, Opp. Air force station,GANDHINAGAR-382010
Contact person name and Designation with Mobile Number	Dinesh Sonara, Sr. Manager(A/cs) Mob. No.:-9725258480
Email Address	sm12gwssb@gmail.com
Estimated Value of Assignment (Fees for the assignment of internal audit work as mentioned in <b>Annexure-3</b> )	<b>Rs. 18,83,500/-</b> [Total amount of fees for all the zone offices of the Board including out of pocket exp., travelling and other cost <b>but without GST</b> ]

**Notes:-**

**1)**Above mentioned time line schedule is for guidance purpose only. Each bidding firm is conveyed to refer the uploaded tender document in this regard and timing etc. mentioned on GEM portal in order to submit the on line proposal within the prescribed time schedule as per GEM portal details. Notwithstanding, anything contained above, schedule, timing etc. mentioned in GEM bid document will prevail upon the above mentioned details.

**2)**No request for extension of time line would be entertained in case on line proposal not submitted as per time line/schedule mentioned on GEM portal.

**3)**Apart from GEM document, also refer this bid documents (including all Annexures and other ancillary details contained in this document) before filling information /submission of bid document and on line submission of price bid.



## Invitation for Proposal

### Subject:-

### Appointment of Chartered Accountant firms for the assignment of Internal Audit of the Divisions/other offices and H.O. of Board for F.Y. 2024-25 and onwards.

### Back ground:-

Gujarat Water Supply and Sewerage Board(GWSSB) has been established in 1981 Gujarat Water Supply & Sewerage Board is implementing the centrally as well as State Sponsored "Water Supply & Drinking Water" Projects ( JalJeevan Mission ) in all districts of Gujarat. The main objective of Board is to provide potable drinking water to the people. The Main income of GWSSB is Government Grants, water charges and Charges recovered from Deposit Works. Grant is received from State Government, Central Government, externally funding agencies and others towards various primary programs and the same is applied to the various eligible activates implemented through division offices under this programmed. Presently there are 43 Division offices working under 6 Zone offices under the Board and other offices, located at various places of Gujarat.

GWSSB is inviting Proposals from **eligible**\*Category- I &II Chartered Accountant firms for Providing internal audit services of various divisions under the Board & H.O for the forthcoming period of financial year 2024-25 and onwards.

**\*Eligible Category-I&II firm based on Criteria asprescribed and mentioned in the finance Department GR/JNV/10/2018/1143-Adated 16.9.2019 and 8.6.2020and asmentioned in details at point No. 3 and 4.**

### 1. Submission of Documents:-

Following documents are enclosed to facilitate submission of bid Proposal:-

- (a) Terms of Reference (TOR) of internal auditassignment(**Annexure-1**)
- (b) Supplementary information w.r.t. technical proposal for the assignment(**Annexure-2**)
- (c) Schedule of estimated/prevailingstructure of fees for internal Audit assignment(**Annexture-3**)
- (d) Basic & Other details ( **Form- No.1 to Form No-4**)
- (e) Format for submission of price bid for internal Audit assignment (**Form-5**)
- (f) Illustrative Form of agreement regarding appointment for internal audit assignment (**Annexture-4**)
- (g) Format of internal audit report(**Annexure-5**)
- (h) Self-declaration for debarment, punishmentand other matters(**Annexure-6**)

### 2. Submission of the proposals:-

The proposals shall be submitted in two parts viz., Technical Proposal& Financial Proposal. Technical proposalin the prescribed formsmentioned in the supplementary information and**in physical form at official**

**address of Board as well as online on GEM portal. While the financial proposal or price bid is to be submitted on line on GEM portal only.**

Technical proposal (physical & online) and Financial Proposal/quotes submitted online must strictly match with the documents uploaded in line with bid document and instructions mentioned there in. Proposals should be strictly submitted as per the time schedule mentioned in this document.

Request for extension of time limit would not be entertained in any case. Bidders are advised to submit/ upload the documents/details/data on GEM portal well in advance considering the schedule mentioned on GEM portal for the said tendering process.

**2.1 "Technical"** proposals are required to be submitted in the prescribed formats/schedules mentioned in the supplementary information of this bid document. Proposal marked as "**TECHNICAL PROPOSAL**" should include the description of the firm/organization, the firm's general experience its field of assignment, qualification and competency of the personal proposed for this assignment and the proposed work plan methodology and approach in response to suggested terms of reference.

**2.2 Financial Proposals in Form No-5 (to be submitted online only on GEM portal)** should only contain quotation of fees as in commensurate with internal Audit services to be provided by Chartered Accountant Firms, taking in to account the existing fees structure duly mentioned in **Annexure-3**.

**2.3** Technical Proposal will include FDR or BG of **Rs.10,000/- (Rs. Ten Thousand Only) or 5% of estimated fees for particular zone or segment whichever is lower, in respect of each zone office/segment applied**, towards Bid Security/EMD of any nationalized or scheduled bank as per the latest GR of DMO Branch, Finance Department in favour of, "Senior Manager Finance- GWSSB, Gandhinagar". In case any bidder is exempt from submission of EMD due to MSME status, bidder will attach valid and current MSME certificate issued by the competent Authority in this regard.

Scan Copy of EMD shall be submitted on line on GEM portal while uploading the bid. Non submission of scan copy of EMD or valid and current MSME certificate (in case of exemption from submission of EMD) will render the bidder ineligible from further processing of bid process. Further, original copy of EMD and valid & Current MSME certificate must be furnished along with the technical bid.

**Technical proposal along with documentary evidence showing qualification criteria will be submitted in physical form as well as on line on GEM portal as pre-tendering schedule. While financial bid will be required to be submitted on line on GEM portal only.**

**Each bidder is required to submit Technical proposal in physical form mentioning "Technical Proposal for Internal Audit work of GWSSB" on the envelope sent. EMD for bid is to be kept in small envelope and sent in the main envelope of technical bid proposal.**

#### **2.4 Scrutiny of the bid Proposals:-**

Bids will be taken up for further processing after the completion of bid submission period, as per the time and date as decided by the Board. Technical evaluation will be taken up thereafter and results will be communicated/uploaded on GEM portal to each bidder firm accordingly after the completion of the process of Technical evaluation.

#### **3. Minimum Eligibility Criteria:-**

GWSSB is category I entity as mentioned in the GR No. GR/JNV/10/2018/1143-A of Finance Department issued on 16.9.2019. Further, as clarified by the Finance Department vide GR No. GR/JNV/10/2018/1143-A of Finance Department issued on 8.6.2020, work of pre audit and internal audit of District level decentralized offices can be entrusted to the one category below of existing category of the entity. In view of this, firms having at least Category II and those having higher category i.e. Category I qualification can participate in the bidding process of appointment of internal audit of divisions/other offices under the Board.

In view of the above mentioned point, Proposals are invited from the Firms having ranking and registered as Category-1 or Category- 2 firms per ICAI Guidelines for the year 2024-25 and having continuation of ranking accordingly for FY 2024-25 **[In case such ranking of category has not been published for FY 2024-25, latest available category ranking of FY 2023-24 will be considered. Further, if ICAI is not assigning any ranking or category, ranking or category issued by RBI for bank audit empanelment will be provided]** and meeting with criteria and conditions mentioned in the Gujarat Government's Finance Dept. GR/JNV/10/2018/1143-A, Schivalay, Gandhingardt. 12.9.2019 and 8.6.2020.

Existing Internal audit and Pre audit Firms of the Board, willing to take part in the bidding process of this proposal, would be required to follow the various points of bid process and submit technical bids and other details as part of bid process.

In other words, those existing Firms associated with the Board as pre auditor/ internal auditors not applying in this bid process/does not take part in this bid process would not be considered in the new firms approved by this bidding process.

**Further, Statutory Auditors appointed for conducting the Statutory Audit of the Board and Accounting consultant appointed by the Board for maintaining division wise/office wise books of Accounts for FY 2023-24 and further appointed for FY 2024-25 and onwards cannot take part in this bidding process and would be considered as ineligible for this bidding process. Existing internal and Pre auditors of the Board can also take part in this bid process.**

**Minimum Eligibility criteria and other requirements w.r.t. the present proposal are mentioned below:-**

- a. Firm should be registered as Category-1 or Category-2 as per ICAI Guidelines for the year 2024-25 and also as per Gujarat Government's Finance Dept. GR/JNV/10/2018/1143-A DTED 16.9.2019 and 8.6.2020
- b. Firm must be Practicing Chartered Accountant firm / LLP and should have been registered with ICAI for a period of 10 years as at 31.3.24.
- c. Firm should have annual average receipt of **Rs.30 Lakh/- (Rs.ThirtyLakh) from the Audit & Attestation Income for** preceding 3 completed and audited years(2020-21, 2021-22, 2022-23).
- d. Firm must have done at least one audit assignment in last three years ended on 31.3.24, of PSUs / Authorities / Societies / Trust mentioned as **Category I of Annexure 1 to 3** as per Finance Department GR no JNV-10-2018-1143-A dated 16.09.2019 of FD and GR no JNV-10-2018-1143-A dated 8.6.2020.
- e. Firm should have at least 3 Chartered Accountants in its Firm and out of which minimum 2 Chartered Accountant must be Full time Partners.
- f. Firm must have valid GST registration, PAN No. and LLP Registration No. (in case of LLP).
- g. Firm must be empaneled with the Comptroller & Auditor General of India, New Delhi for the last three financial years. (i.e. FY 2021-22, FY 2022-23 and FY 2023-24) and the empanelment is in continuation as on bid date.
- h. The Chartered Accountant Firm's registered office must be located in Gujarat.
- i. In case, registered office of Firm is not located in Gujarat, firm's full-time branch must be located anywhere in Gujarat and in operation since last three years ended on 31.3.24 as evidenced by two Government Proofs proving the existence of the branch in Gujarat for last 3 years ended on 31.3.24.
- j. Firm or any of partners of the firm should not have any disciplinary matters pending with any government and / or any other regulatory body / RBI etc. and they should not have suffered disqualification or debarment.
- q. Firm must not have been issued with the order of blacklisting or debarment or disqualification or termination order once by any government organization or regulatory authority for which proceedings are ongoing or under progress.

Please note that above mentioned minimum eligibility criteria is in respect of category II firm. However, Firm having higher raking of category I can also apply in the bidding process.

Each bidder firm will refer this bid document carefully and will provide documentary evidence in support of fulfillment of eligibility criteria and other conditions mentioned above as part of submission of technical proposal. No request for change or alteration of data/details/information/documentary evidences will be entertained afterwards/later on once the bid is submitted and bid submission date is over. However, In the interest of Board and this assignment, if deemed

appropriate, Board may call/seek for additional/required details, data/information from any bidder.

Sr No	Criteria	Documents required to be submitted with the bid proposal
1.	Firm should be registered as Category-1 or Category-2 as per ICAI Guidelines for the year 2024-25 and also as per Gujarat Government's Finance Dept. GR/JNV/10/2018/1143-Adated 16.9.2019 and 8.6.2020.	Copy of ICAI registration certificate and latest copy of firm card duly attested (mentioning category). Latest letter issued by RBI mentioning category w.r.t. Bank Audit.
2.	Firm must be Practicing Chartered Accountant firm / LLP and should have been registered with ICAI for period of 10 years as at 31.3.24.	Duly attested Copy of ICAI registration certificate and Copy of latest firm card issued by ICAI.
3.	Firm should have annual average receipt of <b>Rs.30 Lakh/- (Rs. Thirty Lakh) from the Audit &amp; Attestation Income</b> for preceding 3 completed and audited years (2020-21, 2021-22, 2022-23).	Copy of Audited Balance Sheet and Profit & Loss statements along with Income Tax Returns for 3 years i.e., FY 2020-21, 2021-22 and 2022-23. In case separate amount of Audit and attestation is not directly exhibited in the Statement of profit and loss, certificate <b>(mentioning UDIN No.)</b> of practicing Chartered Accountant mentioning year wise [FY 2020-21, 2021-22 and 2022-23] total professional fees and audit-attestation fees will be required to be submitted.
4.	Firm should have at least 3 Chartered Accountants in its Firm and out of which minimum 2 Chartered Accountant must be Full time Partners.	<ol style="list-style-type: none"> <li>1. Copy of partnership deed.</li> <li>2. Self-certified copy of registration letter issued by ICAI showing particulars of Partners and Qualified/ Paid Assistants in employment with the firm of latest date</li> <li>3. List of each individual partner showing the firm(s) in which he/she is engaged as partner or any other capacity must be submitted showing status as on 31.3.24 duly mentioned in relevant date Firm card issued by ICAI.</li> </ol>
5.	Firm must have conducted at least one audit assignment in last three years ended on 31.3.24, of PSUs / Authorities / Societies /	Self-attested copies of appointment letter and signed copies of Audit report-Audited Annual accounts of particular PSU or entity/Certificate of work completion issued by competent authority of respective PSU or entity as proof of work completion.

	Trust mentioned as <b>Category I of Annexure 1 to 3</b> as per Finance Department GR no JNV-10-2018-1143-A dated 16.09.2019 of FD and GR no JNV-10-2018-1143-A dated 8.6.2020.	[ <b>Note</b> :-Each appointment order will be treated as separate assignment. Bank audit or audit of insurance Company will not be considered as eligible assignment for this purpose]
5	Firm must be empaneled with the Comptroller & Auditor General of India, New Delhi for the last three financial years. (i.e. FY 2021-22, FY 2022-23 and FY 2023-24) and the empanelment is in continuation as on bid date.	Copy of Empanelment Letter issued by C & AG Office for FY 2021-22, FY 2022-23 and FY 2023-24.
6	The firm / LLP must have valid GST Registration, PAN Registration, LLP Registration (in case of LLP)	<ol style="list-style-type: none"> <li>1. Copy of GST registration certificate</li> <li>2. Copy of PAN Card</li> <li>3. ROC Certificate issued in case of LLP.</li> </ol>
7	The Chartered Accountant Firm's registered office must be located in Gujarat.	Copy of two government proofs which confirm location of registered office in Gujarat and latest firm card issued by ICAI mentioning name and address of registered office.
8	In case, registered office is not located in Gujarat, firm's full-time branch must be located anywhere in Gujarat and in operation since last three years ended on 31.3.24.	Copy of two government proofs supporting the location of Branch for last 3 years as on 31.3.24 as per latest firm card showing position on 31.3.2024 issued by ICAI mentioning name and address of branch office.
9	Firm or any of partners of the firm should not have any disciplinary matters pending with any government and / or any other regulatory body / RBI etc. and they should not have suffered disqualification or debarment.	Self-declaration duly signed by the Authorized partner of the firm as per annexure as per <b>annexure III</b> on stamp paper as notarized by Notary.
10	Firm must not have been issued order of debarment or disqualification or termination order once by any government organization or regulatory authority for which proceedings are ongoing or	Self-declaration duly signed by the Authorized partner of the firm as per annexure as per <b>annexure-6</b> on stamp paper as notarized by Notary.

	under progress.	
11	EMD	<p><b>Rs. 10,000/- or 5% of the estimated fees for particular zone/segment which ever is lower in respect of each zone office/segment applied</b>, in the form FDR or bank guarantee, in the name of Sr. Manager, GWSSB, Gandhinagar issued by notified Bank as mentioned in the latest relevant GR of DMO branch, Finance Department, GOG.</p> <p>Those Firms claiming exemption from submission of EMD on the basis of MSME status, would be required to attach copy of latest date valid MSME registration certificate.</p>

**Note:-**

In case of Merger/demerger/re-constitution of the firm, all relevant details must be fully updated in the Firm Constitution Certificate as on 31.3.24 issued by ICAI. Updation pending/in process or change in status after 31.3.24 will not be considered at all and will be rejected at technical stage itself.

**4) Selection of firm for the Assignment:-**

**4.1)** For the sake of this assignment, Board has been divided into 7 Zones or Segments. List of the same is mentioned at **Annexure-2.1** below. Eligible Firms can apply for more than one zone office. However, physical submission of technical bid is to be done in respect of only one zone office mentioning Number of all the zones applied on the Envelop of technical bid and also in the forwarding letter mentioned as **Form No.-1**.

Firm will be considered and selected zone wise for this assignment on achievement of (a) and (b) mentioned below.

**(a) Submission of relevant documents/details as part of technical bid and satisfactory fulfillment of Minimum Eligibility criteria as mentioned in Point No. 5 above.**

**(b) On the basis of lowest financial Proposal i.e.L1 of above mentioned eligible and qualified firms.**

**4.2)** Board will intimate on GEM portal itself those firms whose proposals do not meet the minimum qualifying criteria or were considered non responsive to this bid proposal in view of incomplete-non supportive documents, details, data, information etc. and not in accordance with the requirements as well as terms and conditions of this bid document.

Board will also simultaneously intimate those successful firms that have submitted proper documents, details, data in response to this bid and secured the minimum qualifying or above than the qualifying marks as stipulated in this bid document. Intimation may be sent through registered letter or E-Mail or to be intimated via GEM portal itself.

**4.3)** Evaluation committee internally formed by the Board will determine whether the technical proposals are complete i.e. whether they have fulfilled all requirements and minimum eligibility criteria of the corresponding technical proposals and submitted the relevant data/details as specified in the Bid document or not? On the basis of the said evaluation, qualified and unqualified will be shortlisted with due justification and reason.

**4.4)** As mentioned above, firm can apply for more than one Zone office. Bidder firm will submit the price bid on line on GEM portal accordingly for more than one zone office. Qualified and eligible firms would be taken for the further process of selection on the basis of price bid as mentioned above.

Out of all the eligible and qualified firms, firm with L1 will be selected for the assignment. If single firm qualifies as L1 for more than one zone office, usually said firm will be allotted/selected one zone office only. While, in respect of other zone offices, L2 of respective zone offices will be approached and will be asked to provide consent to work at price of L1 for the respective zone office. If L2 denies to do so, L3 Firm will be approached and so on.

However, if it is deemed appropriate in the interest of the assignment and Board, Board may at its discretion, allocate more than one zone to the respective L1 CA firm considering the relevant factors such as No. of staff available with the firm, past experience and performance of the firm, proximity of one or more zone offices, proximity of the offices under respective zone/zones, Number of offices under one or more zone offices, quantum of work under one or more zone offices, presence of CA firm in particular zone/zone offices, denial by other firms to accept the assignment etc.

**4.5) Quoting of fees/price bid on GEM portal:-**

Price bid is to be quoted in **Form No-5 (to be submitted online only on GEM portal)** should contain lump sum fees for the assignment of particular zone considering the estimated/prevaling fees structure duly mentioned in Annexure-3. Rates of fees mentioned in the said Annexure are existing and prevailing rate of fees and indicative only. As mentioned above, bidder firm may quote fees for more than one zone office.

Firms will be required to quote fees/submit price bid on line on GEM portal as per **Form No.-5**. Fees quoted on GEM portal must be lump sum amount of fees (inclusive of out of pocket expenses, travelling and other cost and inclusive of GST at prevailing rate), on line on GEM portal as per GEM requirements in respect of each zone/segment applied. Bidder firm is conveyed to refer the points mentioned below form no. 5 before quoting fees. Selection of the firm will be made as specified in point No.3 and 4 mentioned above.

**4.6)** On the evaluation of price bid submitted, if it is found that prices quoted by the bidder/bidders are unreasonably low or unworkable prices w.r.t. particular zone/zones as compared to estimated fees,



Board reserves the rights to cancel the said tender process (either wholly or partially) and may further decide to re invite tender accordingly with condition that firm/firms quoting unreasonably low fees or unworkable fees would be prohibited from taking part in such re invited tendering process.

**4.7)** Bid proposals submitted by the bidder firms will be considered as valid for 180 days from the date of its submission.

**5)** Said work would be initially for 2 years i.e. for FY 2024-25 and for FY 2025-26 and can be extended for further period of one year i.e. for FY 2026-27 as per the decision taken by the competent Authority of the Board and as mutually agreed upon between GWSSB and the internal audit CA Firm.

**6)** In case firm voluntarily withdraws from the assignment after allotment of the work/ denies performing internal audit assignment after its selection without giving appropriate justifications/ reasons, firm will be considered as disqualified; SD/EMD will be forfeited and would not be considered as eligible one from participating any bid floated by the Board for further period, as decided by the Board considering circumstances of each such matter on case to case basis.

**7)** Successful bidder firm will be required to deposit performance security deposit of **Rs. 50,000/- or 5% of total value of fees of assignment for particular zone, whichever is lower** within 10 days of receipt of intimation regarding the selection of the firm as internal auditor of respective zone/zone offices, in the form of FDR or Bank guarantee payable in favor of, "Senior Manager Finance, GWSSB, Gandhinagar" of any Nationalized/Scheduled Bank as mentioned in the latest GR of DMO branch, Finance Department. FDR or BG submitted as Performance Security must be valid for 18 months from the date of issuance of the letter of selection as internal audit Firm.

Further, apart from above mentioned regular performance security, Board may decide to obtain additional performance security during the tenure of the assignment and same will be binding upon all the firms.

**8)** In case of delay in submission of Audit Report, as prescribed in schedule of conducting internal audit work, If deemed appropriate and being convinced about delay attributable at the part of Audit firm, Board may recover penalty at the rate of 0.1% of audit fee payable per week maximum up to 10% of Audit Fee payable.

**9)** Firms allotted with the assignment will immediately start working as internal auditor of particular office as per the appointment order issued, schedule given and in accordance with scope of work and detailed terms and conditions mentioned in the appointment letter issued and will complete the work as per the terms of appointment letter.

#### **10) TENURE OF WORK:-**

Firms will be appointed for the assignment of internal audit, as mentioned in the subject above would be initially for 2 years i.e. for FY 2024-25 and for FY 2025-26 and can be extended for further period of one year i.e. for FY 2026-27 at discretion of the Board and as per the decision taken by the competent Authority of the Board and as mutually agreed upon by the respective internal audit Firms.

Further, if deemed appropriate, Board may, by rotation interchange internal auditor of respective zone offices during term of the assignment/tenure of the assignment. Each internal audit firm will abide by/adhere to such changes including fees payable for the respective zone office.

If any internal audit firm voluntarily willing to discontinue the assignment given, firm will give at least one month notice to the Board mentioning the reasons for proposed discontinuation. Board will decide about such proposal on case to case basis considering the relevant factors and circumstances of each case and will take appropriate actions in this regard, as it deems appropriate.

**11) GENERAL REQUIREMENTS:-**

GWSSB reserves all rights to alter any or all requirements of the assignment/assignments. Decision of the Board will be final and binding in all the matters and aspects. In case any complain is received from the concerned authority/offices/zone offices/ other offices of GWSSB or any other offices/authorities or third party or defects are noticed by Account wing of the Board itself regarding poor performance of firm, misreporting/non reporting of material facts, gross negligence in the performance, non-co-operation of Firm or any other mala-fide motives/intention, Board may decide the case accordingly and may order in change of firm from the allotted assignment or may take other appropriate actions (including the Penal actions such as debarment, banning from taking part in the future assignments of the Board, termination, withholding/forfeiting security deposit, deduction of fees etc. or any other penal action) as deemed appropriate in this regard.

- 12)** In case selected firm denies/ rejects /not working after the allotment of particular assignment, firm will be required to provide written justification along with proper reasons in writing to the Financial controller for not accepting/denying/rejecting/not working after allotment in respect of any assignment given. If these reasons are found satisfactory and justifiable, Financial controller may decide the case on the basis of merits of the particular case.

If the reasons are not found satisfactory or justifiable and/or of avoiding nature such as overload of staff/ shortage of staff/ Place is not convenient etc., Board may take action of removing the firm from the assignment/all the assignments of the Board, banning the firm from taking part in the future assignments of the Board for period as deemed appropriate w.r.t. events or circumstances, may forfeit the Security Deposit, withheld or recover the fees payable to the firm or may take any other penal actions as deemed appropriate in this regard.

**Enclosures:-As above**

**ANNEXURE – 1**  
**TERMS OF REFERENCE (TOR)**

**Internal Audit:-**

**1. Objective:-**

Presently, there are 43 Division offices working under Board executing Rural Water Supply Programme, JalJeevan Mission program and Other various other Programmes, deposit works etc. as independent Payment and accounting Centre. Said offices are maintaining accounting and financial records of transactions entered as part of execution of work assigned to them. Internal Audit is one of the tools of control mechanism that functions by examining and evaluating the adequacy and effectiveness of other controls throughout the organizations. As part of internal check and to ensure control mechanism of Board to provide adequate comfort and sufficient evidences to the Statutory Audit, It is utmost important and quite crucial to verify and check such transactions, financial and payment related records, maintenance of books of Accounts, other relevant aspects, details, registers etc. and to ensure that necessary rules, regulations, instructions, circulars, orders resolutions, Procurement provisions etc. issued by the Board, Government etc. are adhered to and followed or not? In view of this, Board has adopted and implemented internal audit system for the various divisions/other offices of the Board.

**2.0 Scope of Work:-**

List of offices, scope of work, format of internal audit & internal audit checklist (including Annexures) mentioned herein after is existing and prevailing one and indicative only and may undergo changes/revisions from time to time considering the requirements, circumstances and necessities of the assignment.

**2.1 List of Division/other offices under GWSSB:-**

<b>Sr.NO.</b>	<b>Zone</b>	<b>Name of Division</b>
1	Zone-H.O. and others	Board HO, Gandhinagar
2		GJTI, Gandhiangar
3		P H Mech.Dn, Gandhiangar
4	Zone-1	P H W Dn, Vadodara
5		P H W Dn, Chhotaudepur
6		P H W Dn, Lunawada
7		P H W Dn, Godhara
8		P H W Dn, Dahod
9		P H W Dn, Rajpipla

10	Zone-2	P H W Dn, Ahmedabad
11		P H W Dn, Mehsana
12		P H W Dn, Palanpur
13		P H W Dn, Patan
14		P H W Dn, Radhanpur
15		P H W Dn, Deesa
16		P H W Dn, Himatnagar
17		P H W Dn, Modasa
18		P H W Dn, Nadiad
19		P H W Dn, Anand
20		P H W Dn, Gandhinagar
21	Zone-3	P H W Dn, Rajkot
22		P H W Dn, Jetpur
23		P H W Dn, Surendranagar
24		P H W Dn, Limbdi
25		P H W Dn, Morbi
26		P H W Dn, Jamnagar
27		P H W Dn, Khambhalia
28	Zone-4	P H W Dn, Bhuj
29		P H W Dn, Bhachau
30		P H W Dn, Nakhatrana
31		P H W Dn, Anjar
32	Zone-5	P H W Dn, Porbandar
33		P H W Dn, Junagadh
34		P H W Dn, Veraval
35		P H W Dn, Bhavnagar
36		P H W Dn, Amreli-1
37		P H W Dn, Botad
38	Zone-6	P H W Dn, Ahwa
39		P H W Dn, Surat
40		P H W Dn, Valsad
41		P H W Dn, Bharuch
42		P H W Dn, Vyara
43		P H W Dn, Navsari

**Note:-**

Above list of offices is indicative and existing one. Same will change due to newly opened division/other office or due to closing or discontinuation of any division/office during the term of assignment. Any kind of change in the respective zone will be part of scope of work and assignment and no separate fees (if any) will be paid for such change.

**2.2 Scope of work:-**

Divisions/ other offices incur expenditure from funds released by Government of India under centrally Sponsored schemes, State Government and others, under various activities against approved Annual Work Plan & Budget. Internal auditor is expected to gain understanding of nature of work and transactions carried out by the Auditee office to have holistic idea to design Audit schedule and programme accordingly. Internal audit activities include verification of accounting and financial transactions (receipt and payment both) as well as independent appraisals for examination and evaluation of adequacy effectiveness of the financial, operational and control activities of the programme.

Internal auditor is required to verify accounting, receipt and payment

records, books of accounts and other relevant as per nature of transactions, specific conditions, and circumstances and as per general principles of internal audit.

**(I) General instructions regarding various area/aspects to be covered while conducting internal audit are mentioned below.**

- (a) The responsibilities of the internal auditors should include reporting on the adequacy of internal controls, the accuracy and propriety of transactions, the extent to which assets are accounted for and safe guarded, and the level of compliance with GWSSB's financial norms.
- (b) All necessary supporting documents, record and accounts have been kept in respect of all programme expenditure including expenditure covered by Statement of Expenditure. Clear linkages should exist between the books of accounts and reports presented for the Government of India and GWSSB.
- (c) All funds have been used in accordance with the condition of the relevant financial norms and financial regulations with due attention to economy and efficiency, and only for the purpose for which the financing was provided.
- (d) Generally accepted accounting principles are followed by all entities which are authorized to incur expenditure under GWSSB.
- (e) Goods, works and services financed have been procured in accordance with relevant provision of the Procurement Procedure prescribed for the purpose. Proper documents, namely, purchase orders, tender documents, invoices, vouchers, receipts, Pay Bills, T.A. bills etc. are maintained and linked to the transactions and retained till the end of the Programme.
- (f) Expenditure incurred under GWSSB Rural Water Supply Programme, JalJeevan Mission program and other various Programme is strictly in accordance with the financial norms prescribed its framework or any other clarifications issued from time to time. The expenditure statements / financial statements included its statement of expenditure of the relevant period represent a true and fair view or implementation and operations of the programme at the end of the financial year and or resources and expenditure for the year ended on that date.
- (g) GWSSB funds are used efficiently and economically to the purpose for which they are intended.
- (h) Expenditure is incurred with reference to the budget allocation approved by the Board.
- (i) Reconciliation of Bank Statements and accounts is regularly carried out on a monthly basis.
- (j) As per the present practice, internal auditor will conduct the internal audit and submit internal audit reports half-yearly (i.e. two times in year).

However, in future, Board may decide to get conducted the internal audit quarterly instead of half yearly and each internal audit firm will accordingly follow instructions of the Board, conduct the internal audit quarterly and submit the internal audit report accordingly.

**Internal audit report should contain annexure on year wise pending AG audit Paras and year wise and activity wise outstanding advances if any.**

(k) Specific Scope of Internal Audit as **per annexure-6**[including report format, checklist, Annexures-1 to 18, trial balances]

Internal Auditor is required to report whether concerned offices have fulfilled the above referred points or not.

**(II) Specific Area wise/subject wise instructions:-**

**(A) Works and other transactions:-**

**1)** The scope of Works Audit includes, checking of cash book, Bank Book, JV register, other books of accounts & ledgers, accounting classification, vouching and other checks as detailed in the check list, to the extent prescribed.

**2)** 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 and GST Act respectively.

**3)** Audit checks of work bills will include the reference to the provisions in the tender contracts, provisions of statutory deductions and dues, taxes, and arithmetical accuracy, provisions of P. W. D. manual, C. P. W. account code, G. F. R. and any other statues, laws, Acts, G. R., orders, instructions of Govt., or GWSSB etc.

**4)** 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. Internal auditors will have to verify and sign Trial balance at the end of each quarter prepared in ERP or any other accounting software.

**5)** Internal Auditor shall have to scrutinize the Monthly Accounts including all the forms and Details mentioned in the Accounting Proforma for finalization of Accounts [**Performa A to M-7**] prepared and submitted by the Divisions/other offices and remarks or defects (if any) noticed, should be incorporated in the prescribed format of Audit Report.

**6)** 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.

**7)** Internal auditor will verify that Purchase procedure as prescribed by the rules are 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.

**8)** The accounting i.e. Carry Forward of previous quantity balance and measurement calculation of the work taken in the R.A./Final Bill and arithmetical accuracy should be checked by the Chartered Accountant in detail with reference to tender provisions.

Losses / Provisions to losses in respect of Vehicles / Machinery / stock / Spare parts / Stores being unserviceable / disposable due to heavy incurring of expenditure, due to heavy repairs would be seen and

commenced thereon by Chartered Accountants.

- 9)** Internal audit firm would also verify especially the cases of undue payment is to contractors(s) on account of
- (i) Irrelevant provision of tender item or excessive amount than claimed due to misapplication of Price Indices declared by R.B.I. in their bulletin, miscalculation thereof.
  - (ii) Excessive quantity, extra item and new works executed without the approval of competent authority.
  - (iii) Payment in conformity with the rates approved.
  - (iv) Postponing the statutory dues/deductions and/or legitimate recoveries from the bills of the contractors.

**10)** Internal Auditor will verify whether the fund received for Land Acquisition is promptly utilized for the said purpose and same is not utilized for purposes other than L.A.Q.

**11)** Internal Auditor will undertake verification of the title deeds relating to land /property building to ensure and certify that the same have been transferred in favour of GWSSB or not?

**12)** Internal auditor will verify that MPW Deposit and MPW advance register are maintained properly and relevant entry from the Cash Book/RA/Final Bill(s) is made and said transactions are duly reflected in the Monthly Account with up to date party wise balance.

**13)** Internal Auditor will verify FDR & bank guarantee register to ensure that FDR/bank guarantee do not remain pending for renewal. Further, it should be verified whether FDR/ bank guarantees are confirmed with the concerned banks through confidential letter or not?

**14)** GWSSB is following the provisions/guidelines laid down in Gujarat Public Works Department Manual and CPWD Account manual. Internal Auditor would check whether Provisions/guidelines laid down in the Gujarat Public Works Manual and CPWD Account code as amended from time to time duly followed by the Divisions/other offices or not?

**15)** Internal Auditor will verify whether rules of delegation of power of Board have been followed or not in respect of purchase/procurement, sanction, payment and other applicable matters.

**(B)R.A. BILL OR FINAL BILL:-**

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

- 1)** Whether bill form used is appropriate?
- 2)** Whether name of Agency, name of work, Head of account agreement No., Contractor Ledger No., Administrative approval, technical approval etc. mentioned 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 security deposit is recovered as per Contract/tender provisions?
- 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 mentioned in bills are verified from original or true copies of tenders.
- 10) Whether the Measurement in M.B. are arithmetically checked 100% in Sub Dn. and Division Office.
- 11) Whether part rates proposed by Division/ Sub-division Officers are correctly incorporated in bills and approved by D.O. + technically checked by P.B.
- 12) Whether all recoveries proposed by Sub-divisions are correctly incorporated in bills and approved by D.O.
- 13) Whether the consumption statement is correctly prepared and checked in by concerned technical staff of Division?
- 14) Whether advance payment (Mobilization, Machinery secured and work done by not measured) proposed is as per rates/Contract/tender provisions and on the strength of the Certificates issued by competent authority in this regard.
- 15) Whether advance paid is recovered with interest as prescribed?
- 16) Whether secured advances proposed is in conformity with rules and worked out @ 75 % of the cost of materials brought by the contractor on site.
- 17) Whether Income-tax/GST deductions, Labour welfare cess, royalty etc., recovery of water charges, Hire charges for machinery material (if any required) etc. is made from the RA Bills.
- 20) Whether correct classification of recovery made is mentioned in the memorandum of payment of bills?
- 21) Whether full acknowledgement of the contractor is obtained on bill?
- 22) Whether payment already made till earlier RA Bill is checked with relevant details of this RA bill.
- 23) Whether proper credit in case of dismantled items is given and such material is accounted for or not?
- 24) Whether recovery of secured advance on materials is proposed as per items on which they are consumed/paid?
- 25) Whether there is an excess/ saving in quantities put to tender and that being executed and paid? Whether said excess/saving in quantities have been approved by appropriate authority and check the rate analysis of the extra item.
- 26) Whether the bill is checked by Divisional Accountant, D.A. and staff of P.B. branch, D.E., E.E. and certified accordingly?

**(C) Measurement Books:-**

- 1) It should be seen that measurement books are machine numbered and page numbered and is entered in Register of measurement books after its receipt in Divisional office and sub-divisional office.
- 2) As the sub-divisional officer is the custodian of the M.Bs in use, it may be seen that account of M.Bs with S.D.O is properly kept and when MBs are either issued to DE, AAE or sent to Divisional officer, entry in the movement Register is made.
- 3) In case of completed M.B. all such M.Bs after due compilation are sent to Divisional officer by S.D.O for record., E.E. in turn after review by the D.A, all such MBs are ordered permanent record.
- 4) It may be seen whether any blank MB is lost, in case of loss, approval orders for write off are required to be obtained from CE.
- 5) It may be seen that MBs are issued to the sub-ordinates authorized by the EE for recording measurements.



- 6) In recording each set of measurements following details should be given:-
- i) Date of recording measurements.
  - ii) Reference to page No. & MB of last set of measurements.
  - iii) Full name of work as given in the contract.
  - iv) Site of work or place of work
  - v) Name of contractor
  - vi) No. & date of agreement.
  - vii) Whether measurements recorded are running or final.
  - viii) Date of commencement of work.

**(D) Maintenance of books, registers and other records:-**

Following registers/records /books/compilation ledgers and other records will be the core documents and internal auditor will ensure proper scrutiny of the same. [**To the extent relevant and applicable w.r.t. the offices of Board**]

- 1) Cashbook/Bank Book
- 2) Vouchers.
- 3) Cheque Book.
- 4) Bank Slip Book.
- 5) Receipt Book ( DR. Book)
- 6) M.P.W. advance Register.
- 7) Security Deposit Register.
- 8) Income(water charges and other income) collection Register.
- 9) Measurement Books and Register thereof.
- 10) Works Contracts file.
- 11) A.G. Inspection Report.
- 12) Internal Audit Report.
- 13) Log Book/History sheet of Vehicle.
- 14) Dead stock, Furniture and Plant-Machinery register.
- 15) Stock and Stores register.
- 16) T&P SIDM Register.
- 17) Physical verification of stores file
- 18) S.B. Register & S.Bs.
- 19) S.P. stamp Register.
- 20) Stationery Register.
- 21) Inventory of Vehicles.
- 22) Estimate Register.
- 23) Muster Roll Register.
- 24) Contingent Register.
- 25) TEO & A.B.I. Book.
- 26) Dismantle Spare parts Register.
- 27) Review of M.B. by Divisional Accountant and Dy. Accountant.
- 28) Register of land acquired.
- 29) Petty Cash book & U.D.R.
- 30) Register of works & work abstract.
- 31) S.D.O. & T.P. Register.
- 32) Library Register.
- 33) Interest bearing security Register.
- 34) FDR/BG register
- 35) Fixed assets register.
- 36) S.O.R.
- 37) L.C. Fund Register.
- 38) Contractors Ledger.

- 39) GST TDS Register.
- 40) Income Tax TDS Register.
- 41) Establishment Records.
- 42) Payments and receipts Records.
- 43) Public work deposit Register.
- 44) Record regarding Bank reconciliation with bank.
- 45) Monthly Accounts.

**Note:-**

Above mentioned list of books/registers/records is indicative only and not exhaustive one. Some of the registers/records will get change/updated/removed/added in the above list from time to time as per actual requirement, practice, circumstances etc. as applicable to respective divisions/offices of Board and as per instructions and directions of the Financial controller and Board. Each Auditor assigned with work of internal audit will be required to follow and adhere to the same meticulously and invariably.

In addition to the above, Internal Auditor will mention the following lines in each audit report of concerned Division/ other offices.

“Apart from manual books of accounts, We have verified the computerized books of accounts maintained by the \_\_\_\_\_ Division for the period ended on \_\_\_\_\_ in ERP system/any other accounting software(as prescribed by the Board) , & Found true and correct.”

Further, Internal auditor will have to verify and sign Trial balance of respective offices at the end of each quarter/half yearly period(as decided and conveyed by the Board) prepared manually/in ERP accounting software/any other software(as prescribed by the Board).

**(E)Divisions/other offices:-**

Verification of all the vouchers like payment, Receipt, J.V. etc. in each individual items.

- 1) Auditor should check all kinds of Registers which including J.V. Register, sale of water /Power Register, fixed Asset Register, Bank Guarantee Register, T.D.S. register, other deductions Register and stock register.
- 2) Special care should be taken while checking the Cash book, Bank Book and General ledger.
- 3) Posting of ledgers and Scrutiny of ledgers.
- 4) Checking of Subsidiary Registers of advances, Deposits, I.D.T.S., I.D.T.S (other than stock) with individual, Division wise and Head wise details.
- 5) Cash and Bank Contra transactions.
- 6) Bank reconciliation statement of Division office and/or sub Division offices. Whether the bank reconciliation statement has been prepared for each month end and the outdated cheques are obtained back and entries have been reversed or not?
- 7) Contractors ledger, work Register and LAQ register are written in accordance with the provision of Central Public works accounts (CPWA) code and Gujarat Public works Department (GPWD) Manual.

- 8)**Checking of Trial balances & groupings and signing of the same for position as on end of each quarter/half year(as decided by the Board)
- 9)** Checking of finalization of J.V.
- 10)**Verifying data and other details prepared at Division in respect of finalization of A to M-7 Proforma, Tax Audit proforma (if any), Annexure wise details of advances, Contract employees and any other information/details as specifically instructed by the management time to time.
- 11)**Auditors will be required to scrutinize the accounting details maintained in ERP/any other software and to see the accounting operational aspects, appropriateness of entries and derivation of reports/registers/books etc. in the ERP/other software.
- 12)**Compliance of earlier audit report should be verified by the Auditor while conducting the present internal audit. Verification report to this effect should be attached with the present audit report.
- 13)**Balance confirmation certificates to be checked with reference to third parties, Banks, loans, advances etc.
- 14)**While verifying filling of the Income Tax E TDS returns, auditor WILL check deduction of T.D.S., Payments of T.D.S. and other details which are reflected in the Vouchers and books of accounts.
- 15)**Verifying 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 division/other offices.
- 15)** Checking all the monthly Accounts submitted to Head Quarter and verify that transactions are correctly complied with the books of accounts and relevant records.
- 16)** As per the standing instructions of the Board, Division offices/other offices are required to deposit all the incomes received, Deposits lying with Divisions and un-utilized balances etc. Internal auditor will ensure that same are transferred in favour of GWSSB by transfer of fund. The Auditor should see that the concerned Division/ CE Zone office is not keeping any balances of the incomes received.
- 17)**Checking the maintenance of records, vouchers, registers, ledgers, cash-Bank Books, J.V. Registers and also other ERP/other software/ computerized accounting records.
- 18)**Auditor will undertake verification of the procedure in practice as prescribed by GWSSB w.r.t. the following:-
- i)** Bills passed and presented by Division offices and should ensure the same is entered in the bill Register maintained by the division office.
  - ii)** Payment made against the bills.
  - iii)** Raising of the fund demands to H.O., receipt of the fund and disbursement/payment made from the same.
  - iv)** 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.
  - v)** Unnecessary keeping of unutilized fund in the Banks.
  - vi)** Current position of MPW Advances and its recovery /adjustments and also the adjustments /payments of MPW. Deposits.

- vii)** submission of Bank statements, reconciliation Statement, Vouchers, imprest account received from the division as well as sub divisions.
- 19)** Verification and reconciliation of all transactions and balances reported to Head office and other divisions.
- 20)** Physical verification of cash, stock, stores etc.
- 21)** Verification of valuation of stock/store.
- 22)** Checking whether closing Balances are drawn at the end of the month or not?
- 23)** Checking the Balance of imprest, temporary advance etc. and it should not exceed the current sanctioned limit.

**(F) PERCENTAGE OF CHECKING TO BE EXERCISED IN INTERNAL AUDIT [To the extent relevant and applicable w.r.t. the offices of Board]**

Particulars	Percentage
1. Cash Book and Vouching	100
2. Misc. Work adv. Register	100
3. <b>A)</b> Contractor's Ledger completed work of A/cs.	100
<b>B)</b> Other Accounts	100
<b>C)</b> Work Register	100
4. C.S.S. Register	100
5. Tender Register	100
6. Receipts Registers	100
7. <b>A)</b> Assets Register (Dead stock, Plant and Machineries, Furniture, Building, land etc.)	100
<b>B)</b> Stock and store register	100
8. Stationery Register	100
9. Stamp Register	100
10. Running Accounts bills	100
11. Final Bills	100
12. Measurement book	100
13. Transfer Entry order	100
14. Pay Rolls	100
15. Contingent Bills	100
16. Supply Bills	100
17. Cheques drawn and amount remitted by offices including Bank reconciliation.	100
18. Public Deposit Collection	100
19. Refund of Public Deposits	100
21. Investments	100
22. Interest Received on Investments	100
23. Register of Collection of water charges and other revenue	100
24. LAQ payment Register.	100

**Notes:-**

- 1) Above list of register is not exhaustive list and only indicative in nature. Some of the registers/records will get change/updated/removed/added in the above list from time to time as per actual requirement, practice, circumstances etc. as applicable to respective divisions/offices of Board and as per instructions and directions of the Financial controller and Board. Each Auditor assigned with work of internal audit will be required to follow and adhere to the same meticulously and invariably.
- 2) In addition to the above mentioned points, internal auditor may design the own verification procedures/tools/methodology/area/technique of checking etc. considering the circumstances, volume and nature of transactions, records, nature and quantum of work at particular office etc. and conduct internal audit in such way so as to achieve the objectives of the audit in best possible manner.
- 3) Where there is dispute regarding extent of checking of any matter, percentage mentioned in internal audit checklist will prevail over the corresponding matter mentioned in the above table. For any other matter which is not expressly provided in the checklist, provisions mentioned above will prevail. Further, for any doubt/clarification in this regard, matter should referred to Financial Controller, GWSSB Head office.

**2.3) General terms and conditions of Internal Audit:-**

Appointment orders will be issued to the qualified/eligible firms on completion of the bidding process in respect of appointment of Chartered Accountant firms as internal Auditors of various Divisions/ other offices of Board initially for FY 2024-25. For FY 2025-26, process of appointment of internal Auditors will be taken up as per discretion and decision of the management of Board, considering changes on the basis of performance, need for rotational changes to maintain independence, urgency of the work and other relevant factors.

Appointed firm will be required to perform the functions as per the scope of work and terms and conditions mentioned here under and will submit the reports/ other outputs/Checklist an Trial balance as mentioned in this tender document. Further Firm will also comply with the below mentioned terms and conditions and those mentioned in various annexures.

- a) Auditor is required to conduct the audit of Divisions/other offices of GWSSB (including H.O.) in two phases (Six Monthly) or quarterly (as decided by the Board).Detailed Audit programme/schedule will be intimated to the internal auditors and concerned Division/other offices. Internal auditors will have to carry out the audit as per the given programme/schedule.
- b) Auditor is required to conduct internal audit in consultation with particular Auditee Office. Auditor will be required to visit Divisions/other offices of GWSSB (including H.O.)for audit and compliance of work.Auditor will adopt appropriate methodology for internal audit.

- c) List of numbers of Divisions/other offices of GWSSB (including H.O.)is as per **Point No. 2.1** above.
- d) Auditor is required to submit internal audit report in prescribed format indicating the result of verification and review of financial transactions(including procurement), books of accounts and other relevant registers and records and also mention discrepancies(if any) noticed during the course of internal audit.
- e) Internal audit will be conducted on quarterly/half yearly basis as decided by the Board. While carrying out of the audit at the respective office, observations or remarks noticed by auditor are to be intimated to the concerned office in charge as audit para and their compliance are to be settled preferably during the course of internal audit itself after scrutinizing replies and relevant records/details at the respective office.
- f) Internal Auditor will be required to obtain dated letter duly signed by office in charge or head of office in token of perusal/discussion of all the points of internal audit report. Copy of such letter must be attached as part of internal audit report. Non-compliance of this requirement will be treated as “Incomplete report.” and same will result in withholding of fees. Difficulty if any, in obtaining such signed letter from the concerned office may immediately be reported to GWSSB.
- g) Internal auditor will prepare draft report, collect the data/details for filling the internal audit checklist including the annexures there to, completely fill the internal Audit checklist and submit the same along with the audit report to the Executive Engineer/office-in-charge within **7** days of completion of Audit.
- h) Concerned Executive Engineer/office in charge will return the draft audit report with comments/clarifications within **7** days of receipt of such draft report. On receipt of such report along with comments/clarification, if any, internal auditor will finalize the report considering the comments/clarification and submit the final audit report in prescribed format along with check list, Annexures etc.to within next **7days**.
- i) Internal Auditors will fill the internal audit checklist and also verify and sign the Trial balance at the end of each quarter/half year(as decided by the Board) and submit the both to Account branch at GWSSB H.O. along with the audit report on completion of internal audit of each quarter/half year(as decided by the Board).
- j) Data/details required for finalization of accounts (**A to M-7**) Performa & other Annexure/details as instructed by the management from time to time) are required to be verified and certified by the internal Auditors. Said work is part of assignment and no separate fees are payable for the said work.
- k) Division/other office will send the copy of the compliance to the internal Audit firm and same will be verified by the internal auditor. Further, comment, if any, on the compliance of the audit report will be communicated by the internal auditor, to the concerned office and

also reported to concerned zone office and Head office.

- l) Compliance of earlier report should also be verified by the internal audit firm and verification report to the effect should be invariably attached with the each Audit Report.
- m) Apart from the regular internal audit report, checklist and signed trial balance, internal auditor will submit division /other office wise quarterly/Half yearly(as decided by the Board) **Executive Summary/Gist of the major audit observations along with suggestion for remedial action.**
- n) Internal audit shall be carried out by the qualified and experienced audit staff. Audit team shall have considerable strength of expertise and established track record of providing quality assurance services. Internal audit team shall invariably be headed by qualified Chartered Accountant having specialized knowledge and experience of the audit of PWD works as well as commercial accounting of large scale of Board, Nigam or Government entity/authority. Further, audit team must consist of sufficient qualified assistants to conduct internal audit work.
- o) Serious irregularities observed during the course of internal audit shall have to be reported immediately through special report to Financial Controller, GWSSB.
- p) In case of serious deficiencies in reporting or auditing/non observation/violation of terms & conditions of the appointment order, assignment will be terminated by the GWSSB without any notice to the internal auditor and further Board may take any other actions as it deemed appropriate in the circumstances of each such matter/case.
- q) Internal audit firm shall not be eligible for the payment of audit fee if the specified stipulations regarding attendance, submission of reports, checklist & Trial balance and other terms and conditions of appointment order are not followed/not complied or adhered to as well as cases of gross negligence.
- r) If management deems appropriate, internal audit assignment for further period of one year may be extended at the discretion of the Board on evaluation of satisfactory performance of the firm for further 1 (one) year at the same rate of fees and same terms and conditions as those of previous appointment.
- s) All or any of the information provided by Divisions/other offices of GWSSB (including H.O.) shall not be used for any other purpose; Internal Audit shall return all the documents to Divisions/other offices of GWSSB (including H.O.) on completion of work.
- t) Auditor shall remain present in coordination/review meetings as and when called for.
- u) Internal Audit firms cannot sub-assign /sublet the assigned work to any other firm of Chartered Accountant firm/agency.
- v) Internal audit assignment mentioned herein is intended to be job oriented and not time oriented and auditor will not be entitled to claim

any compensation in the events of increase in the actual time of audit (due to any reason what so ever) than its estimated time of completion.

- w) Internal auditor will be abided by, adhere to/follow, as part of internal audit work, all instructions and directions mentioned in circulars, orders, resolutions etc. issued by Financial controller and/or Board from time to time.
- x) GWSSB reserves the right to issue directions or instructions regarding format/checklist of audit report or determine method/procedure/rules/manners for conducting internal audit of particular office or item and such directions/instructions shall be binding on the Internal Auditors.
- y) Internal audit firm will carry out the work under the supervision and monitoring of Deputy Financial Controller, GWSSB. Deputy Financial Controller would be nodal officer for the said assignment.
- z) Above conditions are not exhaustive. Board will have absolute right to revise/abrogate/include any conditions time to time and same shall be binding upon all the internal audit firms.

**2.4) Tentative Schedule for conducting internal audit and submission of internal audit report:-**

Audit work will be required to be completed within stipulated time limit. For F.Y.2024-25 internal audit will be carried out as per tentative schedule mentioned below:-

Sr No	Name of office	Internal Audit for 2024-25	
		1st Half	2nd Half
1	Divisions/other offices of GWSSB (including H.O.)	1-4-2024 to 30-09-2024	1-10-2024 to 31-03-2025
2	Conducting internal audit and Submission of internal audit report	30-11-2024	up to 15 <sup>th</sup> May-2025

**2.5) Outputs and Reports:-**

Internal Auditor will submit the report as per the format mentioned at **Annexure-6(including with checklist, Annexures-1 to 18, trial balances).**

Apart from and in addition to the above mentioned points, internal Audit inter-alia, will include following details:-

- a) Cash book, Bank Reconciliation, Physical Verification of Cash, performance of banks regarding transfer of funds.
- b) Service Book, Personal file, Leave Register, Personal Advance, Reduction of PF and Contributory provident fund etc.
- c) Payment to contractors / suppliers.
- d) Checks of bills with respect to letter of Intent / Contract Agreement. Authorization by competent authority in case of deviations in contracted quantities of completion period.
- e) Review of books of accounts with discrepancies (if any) to be reported.
- f) Material lying unused to be reported.
- g) Physical verification of stock/store by the executing office



- h) Any other special information / observations.
- i) Compliance to previous Internal Audit Reports.
- j) Exception report with respect to deviations and non-compliances from/to prescribed rules/instructions/circulars.
- k) And such other reports as may be required by the Management.
- l) **Any important / serious matter fraud must be immediately brought notice to the Head Office separately.**
- m) Transferred funds to the Division Offices / Other offices are credited by the concerned office or not. Unnecessary funds / DD are given back to the concerned in reasonable time or not.
- n) Whether expenditure is within the limit of approved Annual Work Plan & Budget (AWP&B) or not.  
Auditor will submit audit report of Divisions/other offices of GWSSB (including H.O.) on the priority basis as per sr. no. 5(1) and has to submit audit report separately as per sr. no. 5(2).

**Submission of Internal Audit reports** as mentioned in **Annexure-6 [including with checklist, Annexures-1 to 18, trial balances]** (in hard and soft copy) will be made to:-

- a) Financial Controller, GWSSB, Gandhinagar.
- b) Executive Engineer at respective Division Offices.
- c) Concerned Zone office

**2.6) Payment of fees:-**

For carrying out the said assignment, fees is payable for respective offices assigned to firm for the whole term of assignment for respective financial year for which assignment is given. Fees will be paid on half yearly basis on submission of bill and fulfillment of relevant terms & conditions mentioned in the appointment order. GST will be paid extra as per applicable rate from time to time. Rates of fees agreed shall be firm till the completion of work and during the tenure of the assignment exclusive of all govt. taxes.

No separate fees will be paid for verifying & certifying Details for preparation of Utilization certificates of CSS or other schemes, Proforma information (A to M-7 statements & other details) required for finalization of accounts, signing the Trial balance, budget Vs. expenditure statement or any other document/statement of the auditee division/other office in respect of internal audit work of the said office.

Fees for internal audit will be paid at prescribed rate of fees as quoted and duly determined as L1 on the basis of Form No.-5 **[Format of fees for on line Submission on GEM]** will be as under:-

Sr. No.	Audit span	Payment terms
<b>For FY 2024-25</b>		
1	1 <sup>st</sup> Half Release	90% of the approved amount on submission of audit report of the 2nd half of respective year, along with Compliance acceptance certificate.
2	2 <sup>nd</sup> Half Release	10% of the remaining amount on completion of Statutory audit of the GWSSB.

## ANNEXURE – 2

### SUPPLEMENTARY INFORMATION w.r.t. TECHNICAL PROPOSAL

**Technical Proposal will include the following information:-**

1. Forwarding letter w.r.t. proposal for assignment of internal Audit of various offices and H.O. of Board **(Form-1)**
2. Brief description of the firm/organization, Name, Address, Phone or Mobile No., Fax Number, E-mail address, establishment date, registration with ICAI Registration Numbers PAN, TAN, Service Tax and partners details, constitution issued by ICAI. [**Form-2(I) and 2(II)**]
3. Details of CA/Non CA Staff **(Form-2-A)**
4. Details of work experience of working on at least 1 Government Auditee entity/organization in preceding 3 years as per eligibility criteria. **(Form-3)**
5. Details of Total fees and Audit and Attestation income of CA Firm with supplementary evidence of Audited Balance Sheet, Income and expenditure Statement and CA certificate **(Form-4)**

**Notes:-**

- 1) Information/Details submitted along with technical bid or as part of technical bid should be supported by valid and current/updated documentary evidences.
- 2) Internal Audit assignment will be allotted zone wise. Firm can apply for more than one zone office, but only one set of technical bid (including documents, details etc. as mentioned above) is to be submitted physically.
- 3) Technical proposal should be submitted on line on GEM portal as well as in physical form as per prescribed schedule. **Price bid will be required to be submitted online only on GEM portal. Physical submission of price bid by bidder will be liable to be rejection forth worth.**

**FORM -1**

**Forwarding Letter**

From:-

.....  
.....  
.....

Sir,

**Sub.:Submission of Proposal for Appointment as Internal Auditor of various offices of the Board, as mentioned in the Invitation for Proposal in respect of zone No.\_\_\_\_,\_\_\_\_,\_\_\_\_[Mention name and number of each zone office applied]**

**Ref.:GEM Tender ID No.\_\_\_\_\_**

We have carefully gone through the entire Tender document/document of Invitation of Proposal w.r.t. the above mentioned assignment of Board. Information/details provided by us in response to tender/Invitation of Proposal are true and correct and provided after going through and referring the tender/bid document in detail. In case of any incomplete or non-submission of information/details, any action taken by the Board in this regard will be biding upon us. If any discrepancies or incorrect/false/misleading submission of information/details/data are noticed in respect of our Proposal/submission of bid documents/papers later on, any action taken by the Board in this regard will be biding upon us.

Further, we agree with the proposed scope of work, terms and conditions and other matters/points regarding the assignment of internal audit(as mentioned in this bid document) and those pertaining toother allied/relevant matters and also undertake to abide/follow/adhere any changes made by Board in this regard in future during the continuation of internal auditassignment.

Necessary/relevant documents, details and information are submitted here with as part of application for present proposal of this bid and same are true and correct to the best of my knowledge and information.

**Encl.:As above**

Yours faithfully

Signature .....

Full name .....

and address.....

CA Firm)

**Note:-**

This letter should be submitted along with Technical Proposal.

**FORM -2(I)**

**Firms' Name** \_\_\_\_\_

**Details of Full-Time Partners of the firm**

**C.A. Staff (Partner/Director)**

Sr. No.	Name	Mention whether he is Full time Partner / Part Time partner/ Others	Membership No.	Whether FCA / ACA	Date of joining the firm (full time)	Date of Becoming FCA	Station & Region Where residing at present	Whether acknowledgment of Income Tax Return for the F.Y. <b>2022-23</b> attached YES / NO	Whether has ISA (Information system Audit) CISA or any other equivalent qualification (Specify the qualification) *	Details of working experience in Gujarat Region
1	2	3	4	5	6	7	8	9	10	11

**Notes:-**

- Certificate of constitution issued by ICAI as mentioned in the eligibility criteria must be attached.
- This form should be submitted with Technical Proposal.

**Sign & Seal**

**FORM -2(II)**

**Other details in support of Technical bid as well as in fulfillment of relevant terms & conditions of bid**

(To be printed on letter head of firm-To be attached/submitted physically as well as on line as supporting to technical eligibility criteria and in fulfillment of relevant terms and conditions of the bid)

<b>Sr No</b>	<b>Particulars</b>	<b>Details/documents required</b>
1	Name of Firm	
2	Date and year of Establishment	
3	Firm Registration Number With ICAI	
4	Constitution (Firm/LLP)	Attach copy of registration certificate in case of LLP and Partnership deed in case of Partnership firm
5	Office Address	
6	Contact Person & Contact Number	
7	Email address	
8	Details of Partners (For point 3 of eligibility criteria)	Separate list containing:- 1. Name 2. Membership Number 3. Year of Registration with ICAI.
9	Details of Staff	Separate list containing details of staff including Chartered accountants in full time employment.
10	Firm Income Tax PAN No	Number as well as document separately attached.
11	Firm GST Number	Number as well as document separately attached.
12	Empanelment No with C & AG office	Number as well as empanelment letters of last three years separately attached for FY 2021-22, 2022-23, 2023-24 and for FY 2024-25, if same has been issued by C&AG office.
13	LLP/Firm Registration No. with ROF (Registrar of firm) or any other competent	Copy of Registration certificate

	Authority.	
14	Registration as MSME(If firm is registered as MSME entity and claiming exemption from submission of EMD)	Copy of latest MSME registration certificate valid as on current date
15	Empanelment of RBI for bank Audit purpose	Category/ranking of firm and empanelment letters of last three years i.e. FY 2021-22, 2022-23, 2023-24 and for FY 2024-25, if same has been issued by RBI.
<p><b>Note:-</b> Apart from the above mentioned details, documents/details required for fulfillment of Minimum eligibility criteria, as mentioned at <b>Point no. 3</b> should be attached physically as well as to be submitted on line on GEM portal.</p>		

**FORM-2(A)**

**CA and Non CA staff**

Sr. No.	Name of the Employee	Qualification	Date of Joining	Total Experience in this work
1	2	3	4	5

**Note:-**

This form should be submitted with Technical Proposal. In case of CA employee, ACA number must be mentioned in the above table. Further, as per condition no.5.5)of Finance Department GR No.GR no JNV-10-2018-1143-A dated 16.09.2019 in case of CA employee, he or she must be serving with the firm since last one year ending on date of uploading of this tender.

**Sign & Seal**

**FORM - 3**

**Firms' Name** \_\_\_\_\_

Details of experience of Audit at least one(1) category I Public Institution, Public Sector undertaking or Public authorities or Government Agency etc. **[as mentioned in Annexure-1 to 3 of Finance Department, GOG resolution dated 16.9.2019 and 8.6.2020 and duly mentioning in eligibility criteria]** during last 3 years i.e. 2021-22, 2022-23 & 2023-24.

Sr. No.	Name of the Govt./Govt. Agency	Nature of assignment	Category of Auditee Entity (as per FD GR)	Year for which appointed	Current status of work	Date of signing Audit report	Completion certificate Date if work is completed

**Notes:-**

- Work order must be submitted with Technical Proposal.
- Attach separately work order / order of appointment and signed copies of Audit report-Audited Annual accounts of particular PSU or entity.
- Attach Certificate of work completion issued by competent authority of respective PSU or entity as proof of work completion in case work is already completed.
- Each appointment order will be treated as separate assignment.
- Any kind of Audit of branch of bank or insurance Company would not be considered as work of listed Company for considering for the eligibility.
- This form should be submitted with Technical Proposal.

**Sign & Seal**

**FORM - 4**

**Firm Name and address** \_\_\_\_\_

**Details of Total professional fees Income and Audit & Attestation fees Income:-**

**(Rs. in lakh)**

Sr. No	Year	Total Professional fees income	Audit and Attestation fees Income
1	2020-21		
2	2021-22		
3	2022-23		

**Note:-**

Copy of audited income and expenditure Account covering all required details (as mentioned in the above table) and **Certificate of the Practicing Chartered Accountant (along with UDIN Number) certifying the above details** must be attached as part of submission of technical proposal.

**Sign & Seal**



**FORM - 5****Format for submission of Financial Proposal (to be filled on line on GEM portal only)**

<b>Sr.NO.</b>	<b>Zone</b>	<b>Name of Division</b>	<b>Yearly Lump sum fees (Amt. in Rs.)</b> <i>(inclusive of GST at prevailing rate, out of pocket, travelling and other cost)</i>
1	Zone-1 H.O. and others	Board HO, Gandhinagar	
2		GJTI, Gandhiangar	
3		P H Mech.Dn, Gandhiangar	
4	Zone-1	P H W Dn, Vadodara	
5		P H W Dn, Chhotaudepur	
6		P H W Dn, Lunawada	
7		P H W Dn, Godhara	
8		P H W Dn, Dahod	
9		P H W Dn, Rajpipla	
10	Zone-2	P H W Dn, Ahmedabad	
11		P H W Dn, Mehsana	
12		P H W Dn, Palanpur	
13		P H W Dn, Patan	
14		P H W Dn, Radhanpur	
15		P H W Dn, Deesa	
16		P H W Dn, Himatnagar	
17		P H W Dn, Modasa	
18		P H W Dn, Nadiad	
19		P H W Dn, Anand	
20	P H W Dn, Gandhinagar		
21	Zone-3	P H W Dn, Rajkot	
22		P H W Dn, Jetpur	
23		P H W Dn, Surendranagar	
24		P H W Dn, Limbdi	
25		P H W Dn, Morbi	
26		P H W Dn, Jamnagar	
27	P H W Dn, Khambhalia		
28	Zone-4	P H W Dn, Bhuj	
29		P H W Dn, Bhachau	
30		P H W Dn, Nakhatrana	

31		P H W Dn, Anjar	
32	Zone-5	P H W Dn, Porbandar	
33		P H W Dn, Junagadh	
34		P H W Dn, Veraval	
35		P H W Dn, Bhavnagar	
36		P H W Dn, Amreli- 1	
37		P H W Dn, Botad	
38	Zone-6	P H W Dn, Ahwa	
39		P H W Dn, Surat	
40		P H W Dn, Valsad	
41		P H W Dn, Bharuch	
42		P H W Dn, Vyara	
43		P H W Dn, Navsari	

**Notes:-**

- 1)** Bidder firm can apply for morethan one zone/segment. Price bid for each zone applied must be submitted on line on GEM portal as per GEM requirements.
- 2)** Price bid is to be submitted on line only on GEM portal. Physical submission of price bid will be not considered and will render the firm as ineligible for this assignment.
- 3)** Fees quoted must be yearly fees inclusive of all out of pocket exp. Travelling exp. And other cost and GST at prevailing rate.
- 4)** Fees quoted will be firm during the entire term of assignment and no escalation will be paid during the term of assignment.
- 5)** Bidder may refer to the **Annexure-3** mentioning existing rate of fees as one of the basis for quoting fees for the present assignment.
- 6)** Till FY 2023-24, Board hasfollowed the practice of allotting one or more Division office to particular Firm out of its Penal. Now, through this tender, Board seeks to allot zone wise internal audit to the respective CA Firm. Therefore, each bidder is required to quote consolidated fees of whole zone office applied as stated above.

**ANNEXURE-3**

**ESTIMATED/PREVAILING SCHEDULE OF FEES PAYABLE FOR  
INTERNAL AUDIT ASSIGNMENT**

<b>No.</b>	<b>Zone</b>	<b>Name of Division/other office</b>	<b>Total yearly Fees (inclusive of travelling and out of pocket exp. but without GST)</b>
1	1	P H W DN, VADODARA	<b>253100</b>
2		P H W DN, CHHOTAUDEPUR	
3		P H W DN, GODHARA	
4		P H W DN, LUNAWADA	
5		P H W DN, DAHOD	
6	2	P H W DN, AHMEDABAD	<b>496400</b>
7		P H W DN, MAHESANA	
8		P H W DN, PALANPUR	
9		P H W DN, PATAN	
10		P H W DN, HIMMATNAGAR	
11		P H W DN, MODASA	
12		P H W DN, GANDHINAGAR	
13		P H W DN, NADIAD	
14		P H W DN, ANAND	
15		P H W DN, RADHANPUR	
16	P H W DN, DEESA		
17	3	P H W DN, RAJKOT	<b>298800</b>
18		P H W DN, JETPUR	
19		P H W DN, SURENDRANAGAR	
20		P H W DN, LIMBADI	
21		P H W DN, MORBI	
22		P H W DN, JAMNAGAR	
23		P H W DN, KHAMBHALIYA	
24	4	P H W DN, BHUJ	<b>181700</b>
25		P H W DN, BHACHAU	
26		P H W DN, NAKHATRANA	
27		P H W DN, ANJAR	

28	5	P H W DN, JUNAGADH	<b>277100</b>
29		P H W DN, VERAVAL	
30		P H W DN, PORBANDAR	
31		P H W DN, BHAVNAGAR	
32		P H W DN, AMRELI	
33		P H W DN,BOTAD	
34	6	P H W DN, BHARUCH	<b>298600</b>
35		P H W DN, VYARA	
36		P H W DN, NAVSARI	
37		P H W DN, SURAT	
38		P H W DN, VALSAD	
39		P H W DN, RAJPIPLA	
40		P H W DN,AHWA	
41	Zone- HO & others	HEAD OFFICE	<b>77800</b>
42		MECH DN G'NAGAR	
43		GJTI	
<b>Grand Total:-</b>			<b>1883500</b>

**Note:-**

Above table are indicative only mentioning existing fees and fixed out of pocket/travelling exp. Above mentioned rate of fees are without GST and GST will be paid extra as per prevailing norms and applicable rate of GST.

**However, while quoting the price/fees, bidder firm is required to quote consolidated lump sum fees/ price for each zone applied on GEM portal including travelling exp., out of pocket exp. and GST at existing applicable rate.**

**ANNEXURE -4**

**Format of agreement for internal audit of Particular Division/office**

**Subject: -Appointment for Internal audit of Particular Division/office**

**Name and Address of Internal Auditor:-**

.....  
.....

**Name and Address of Division office:-**

.....  
.....

1. Set out below are the terms and conditions under which **M/s.....** has agreed to carry out for GWSSB, Gandhinagar the above mentioned assignment specified its attached Terms of Reference (TOR).
2. For administrative purposes **Mr.** .....GWSSB, Gandhinagar has been assigned to administer the assignment and to provide **M/s.....** with all relevant information needed to carry out the assignment. The services will be required under for about months, during the period from .....
3. Financial Controller, GWSSB, Gandhinagar may find it necessary to postpone or cancel the assignment and /or shorten or extend its duration. In such case, every efforts will be made to give you, as early as possible, notice of any changes. Its event of termination, **M/s.** .... shall be paid for the services rendered for carrying out the assignment to the date of termination, and **M/s.....** will provide the Financial Controller, GWSSB, Gandhinagar with any reports or parts thereof, or any other information and documentation gathered under this Agreement prior to the date of termination.
4. The services to be performed, the estimated time to be spent, and the reports to be submitted will be as per Terms of Reference (TOR).
5. This Agreement, its meaning and interpretation and the relation between the parties shall be governed by the laws of Union of India.

6. This agreement will become effective upon confirmation of this letter on behalf of **M/s.** ..... and will terminate on ....., or such other date as mutually agreed between the Financial Controller, GWSSB, Gandhinagar and **M/s.** .....
7. Payment for the services will be made as per the Terms of Reference (TOR).  
The audit fee of **Rs.**..... + Prevailing GST includes all the costs related to carrying out the services and overhead imposed on **M/s.** ..... However if there is upward revision in GST, the difference between prevailing rate & revised rate shall be paid to the Auditor. If there is any downward revision in service tax, the difference between prevailing rate & revised rate shall be recovered from the Auditor.
8. **M/s.** ..... will be responsible for appropriate insurance coverage. In this regard, **M/s.** .....shall maintain auditors compensation, employment liability insurance for their staff on the assignment. The auditor shall also maintain comprehensive general liability insurance, including contractual liability coverage adequate to cover the indemnity of obligation against all damages, costs, and charges and expenses for injury to any person or damage to any property arising out of, or in connection with, the services which result from the fault of **M/s.** .....or its staff. **M/s.** ..... shall provide the Financial Controller, GWSSB, Gandhinagar with certification thereof upon request.
9. **M/s.** ..... shall indemnify and hold harmless the Financial Controller, GWSSB, Gandhinagar against any and all claims, demands, and/or judgments of any nature brought against the G.C.E.E., Gandhinagar arising out of the services by **M/s.** .....under this Agreement. The obligation under this paragraph shall survive the termination of this Agreement.
10. Internal auditor agrees that, during the term of this Contract and after its termination, Pre Auditor and any entity affiliated with Pre Auditor, shall be disqualified from providing goods materials, works or services (other than the Services and any continuation thereof) for any project resulting from or closely related to the services.
11. All reports and other documents or software submitted by **M/s.** .....its performance of the services shall become and remain property of the Financial Controller, GWSSB, Gandhinagar. The auditors may retain a copy of such documents but shall not use them for purposes unrelated to this contract without the prior written approval of the Client.
12. The auditors undertake to carry out the assignment in accordance with the highest standard of professional and ethical competence and integrity, having due regard to the nature and purpose of the assignment, and to ensure that the staff assigned to perform the services under this Agreement, will conduct themselves in a manner consistent herewith.

13. Internal audit firm will not assign this contract or sub-contract or any portion of it without the Client's prior written consent.
14. Terms and conditions given its Tender will be required to be adhered to/followed by **M/s**.....
15. **M/s**. .... shall pay the taxes, duties fee, levies and other impositions levied under the Applicable law and the Client shall perform such duties in this regard to the deduction of such tax as may be lawfully imposed.
16. **M/s**. .... agree that all knowledge and information not with its public domain which may be acquired during the carrying out of this Agreement, 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 Financial Controller, GWSSB, Gandhinagar written permission.
17. Any dispute arising out of the Contract, which cannot be amicably settled between the parties, shall be referred to adjudication/arbitration in accordance with Arbitration & Conciliation Act 1996.
18. The audit firm shall make his own arrangements for engagement of all staff, local or other, and for their payment, housing, feeding and transport as required. During continuation of the agreement, the auditor shall abide at all times by all existing labour enactments and rule made there under, regulations, notifications and bye laws of the State or Central Government or Local Authority and any other labour law (including rules), regulations, bye laws that may be passed or notifications that may be issued under any labour law in future either by the State or the Central Government or the Local Authority as applicable.
19. Audit firm will be responsible for all type of liabilities that may arise under any act related to workmen Compensation, Minimum wages, injury to staff or damage to any property of employees who are employed by them under this contract and no additional amount will be paid to the auditors in this regard under this contract.

Place : Gandhinagar  
 Date : .....

(Signature of Authorized Representative on behalf of auditor)

Its presence of:  
 .....

(Signature & Name of the Client's Representative)

**Note:-**

Above is illustrative draft agreement. Instead of above mentioned agreement, Board may issue appointment letter for assignment of internal audit work incorporating various terms and conditions.

**Annexure- 5**  
**FORMAT FOR INTERNAL AUDIT REPORT**  
**(For reference only)**

Internal audit firm will have to submit the report in the prescribed format as mentioned in Form-A(along with checklist, anx-1 to 13,trial bal.)of Section-II (with its soft copy) within 15 days of completion of each quarter.

Internal Audit Report on the accounts of (Office Name ).....( Office code no.....)for the period from.....to.....

**PART-I**

**INTRODUCTORY**

The accounts.....under the control of.....for the period from audit during.....to.....  
Shri.....Designation.....held charge of the office during period covered by audit.

**PART-II**

**A:-Major Irregularities**

- i) Executed Works.
- ii) Overpayments
- iii) Expenditure incurred without valid sanction
- iv) Splitting of works/contractors/purchases etc. to avoid of appropriate Sanctioning authority.
- v) Irregular/Unnecessary Purchases.
- vi) Loses theft/embezzlements/misappropriations
- vii) Payment of Extra and Excess items.
- viii) Recording in Measurement Books.

**B:-Other Irregularities**

Misclassification & any other irregularity.



**PART- III**

The issues/Items/Register/Cash/Stamp listed below were found in order.

- 1)
- 2)
- 3).....& onward

Signature of Auditor

**(B) Internal Audit Check list:-**

Sr. No.	Audit Item	Scope/Audit Method	Remarks
<b>1.0</b>	<b>CASH BOOK</b>		
1.1	Have you verified certificate given by Divisional head regarding total pages contained in the cash book?		
1.2	Is opening balance in each month carried forward correctly?	Yes/No	
1.3	Vouch of all receipt and payments with receipt books/ vouchers.	100%	
1.4	Whether amount of all receipts/vouchers tally with cashbook?	100%	
1.5	Whether receipt tally with D.R. Book/per contra entry?	100%	
1.6 (A)	Whether correct heads of accounts have been shown for all entries made in the cashbook.	100%	
1.6 (B)	Have you verified whether fixed deposits made by the division office for giving Bank guarantee or deposits to authorities like Irrigation Department ,R&B Dept. Gail etc. are debited to FDR IN Bank Account (code 2691)If no, Please report	100%	
1.7	Have you verified cashbook totals of all the months?	100%	
1.8	Whether cashbook is closed day to day?	100%	
1.9	Whether cashbook is checked and signed by Cashier and Divisional Accountant and Divisional head ?	100%	
1.10	Whether all entries made in cash Book are attested by the Disbursing officer and	100%	

Sr. No.	Audit Item	Scope/Audit Method	Remarks
	Divisional Accountant?		
1.11	Whether surprise checking of cash has been made by the Disbursing officer at least once in a month and recorded result of checking in the cash book?	Yes/No	
1.12	Whether cash has been verified by the disbursing officer at the end of month and recorded result of checking in cashbook?	Yes/No	
1.13	Cash on hand on a day of verification by the Auditor. (Give details in <b>Annexure "1"</b> attached herewith)	At least 3 times in a year.	
1.14	Whether all payments of work's contractor/ supplier have been directly credited into their bank account?	Yes/No	
1.15	Whether all staff payments have been directly credited into their bank account?	Yes/No	
1.16	Whether you have verified closing bank and cash balance as at 30/09/2024 & 31/03/2025. IF Yes, Please give a Xerox copy of last page (30/09/2024 & 31/03/2025) of cash book duly certified.		
<b>2.0</b>	<b>BANK RECONCILIATION</b>		
2.1	List out the bank accounts of office with number and name of bank (including SubDivision offices)	Specify	
2.2	Whether reconciliation of all bank accounts have been made at the end of each month.	100%	
2.3	Whether any discrepancies found in reconciliation made?	Yes/No (If Yes, Give full details)	
2.4	Whether all awaiting adjustment have been accounted for in the next month?	Yes/No	
<b>3.0</b>	<b>IMPREST &amp; TEMPORARY ADVANCE</b>		
3.1	Whether amounts of imprest given to subordinate officers have adjusted correctly? (Account code 2605) (Give details in <b>Annexure-"2"</b> attached herewith)	Yes/No	
3.2	Whether any imprest 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 subordinate officers? (Account code 2606) (Give details in <b>Annexure-"3"</b> attached herewith)	Yes/No (If Yes, Give full details)	
3.4	Whether advance given is immediately utilized by subordinate officers? If not, how	Yes/No	

Sr. No.	Audit Item	Scope/Audit Method	Remarks
	he keeps balance amount of advance?		
3.5	Is there any misuse of cash by any subordinate officer found in advance?	Yes/No	
3.6(A)	Test check imprest/advance account of subordinate officers and state whether the same are kept according to accounting requirements?	Yes/No	
3.6(B)	Have you verified Imprest accounts of the all months with vouchers? Pl. see that expenditure incurred up to March-2024 is incorporated in imprest account.	Yes/No	
3.7	Is there any expenditure incurred from imprest/advance found abnormally high? If so give details.	Yes/No	
<b>4.0</b>	<b>MONTHLY ACCOUNTS</b>		
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 programme.	100%	
4.2	Whether all JE/TEO are posted in the General ledger.	100%	
4.3	Whether ETP charges on scheme expenditure are correctly calculated and accounted for.	100%	
4.4	Whether Form 62 is correctly prepared and tally with Form – 80 (Trial balance).	100%	
4.5	Whether Form –64 is correctly prepared and tally with Form 80.	100%	
4.6	Whether expenditure of previous years have been carry forward in Form 64.	100%	
4.7	Whether form – 65 correctly prepared and tally with Form – 80.	100%	
4.8	Whether statement of vehicle expenditure correctly prepared & tally with form-80?	Yes/No (If No, Givedetails)	
4.9	Whether monthly account is prepared as per accounting practice and need?	Yes/No (If No, Givedetails)	
<b>5.0</b>	<b>ACCOUNTING REGISTERS</b>		
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%	

Sr. No.	Audit Item	Scope/Audit Method	Remarks
5.2	Whether all register have been prepared correctly and tally with the accounts?	100%	
5.3	Whether all register have been signed by the disbursing officer?	Yes/No	
5.4	Whether disbursing officer has reviewed the deposits lying with him for period more than 3 years?	Yes/No (If No, Givedetai ls)	
5.5	Whether register of FDR/BG/ Govt. Securities is maintained properly?	Yes/No	
5.6	Whether such securities are kept in safe custody?	Yes/No	
5.7	Whether timely action is taken for renewal of such securities?	Yes/No	
5.8	List out cases where timely action for renewal has not been taken.	Yes/No	
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?	Yes/No	
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?	Yes/No	
5.13	Whether all CSS bills to the responding Division/circle have been raised?	Yes/No	
5.14	Whether proper attention is given for clearance of CSS bills raised?	Yes/No	
5.15	Whether register of advances to the contractor/ suppliers is correctly maintained and tally with form 80?	Yes/No	
5.16	Whether proper attention is given for clearance of such advance?	Yes/No	
5.17	Whether register of works (Scheme expenditure) has been maintained by the drawing officer based on work abstracts sent by the disbursing officer?	Yes/No	
5.18	Whether it gives correct picture of component wise total expenditure of the scheme?	Yes/No	
<b>6.0</b>	<b>DEDUCTION/ REMITTANCE</b>		
6.1	Whether due deductions have been made against advance given to employees?	Yes/No	
6.2	Whether interest has been correctly calculated and deducted for interest	Yes/No	

Sr. No.	Audit Item	Scope/Audit Method	Remarks
	bearing advances to the employees?		
6.3	Details of TDS deducted from the head salary/Rent/Payment to Contractor(s)/Sub-Contractor(s)/payment for Advertisement(s)/Commission/Brokerage/Interest/ or under any other head. (Give details in <b>Annexure-"4"</b> attached herewith)	Statement to be prepared by paying authority and verified by auditor	
6.4	Details of GPF/ CPF (Deduction and Contribution),E.S.I.(Deduction & Contribution) and payment of Professional Tax (Give details in <b>Annexure-"5"</b> attached herewith)	-do-	
6.5	Details of Payments in excess of Rs. 20,000/ made by way of Cash/ Bearer cheque. (Give details in <b>Annexure-"6"</b> attached herewith)	-do-	
6.6	Whether disbursing officer is having proper TAN Number for deduction of income tax at source?	Yes/No	
6.7	Date of filing TDS return by disbursing officer. Give details in <b>Annexure-"7"</b> attached herewith	100%	
6.8	Whether disbursing officer has issued TDS certificate in time?	Yes/No	
<b>7.0</b>	<b>FUND DEMAND AND UTILIZATION</b>		
7.1	Whether fund demand of each month submitted was based on actual i.e. on the basis of passed bills?	Yes/No	
7.2	Whether fund received is properly utilized against the demand made? Give details in <b>Annexure-"8"</b> attached herewith.	100%	
7.3	Whether any transfer of funds is made between division to division?	Yes/No	
7.4	If so, approval is given by H.O. for such transfer?	Yes/No	
7.5	Give month wise recoveries/income received by the disbursing officer and remittance made to H.O. by debiting to Account Head 2914. Give details in <b>Annexure-"9"</b> attached herewith.	100%	
7.6	Whether any recovery/income has been utilized by the disbursing officer?	Yes/No	
<b>8.0</b>	<b>FUND/ GRANT INVESTED IN TERM DEPOSIT</b>		
8.1	Whether any grant/ fund is invested in term deposit with any bank?	Yes/No (If Yes, Give details)	

Sr. No.	Audit Item	Scope/Audit Method	Remarks		
8.2	Check justification for investment made?	100%			
8.3	Give details of deduction made from interest paid/ payable on investment made by disbursing officer.	100%			
8.4	Whether TDS certificate is received for deduction made from interest paid?	Yes/No			
8.5	Any Investment in FFD Shown as a short term deposit instead of Bank Balance				
<b>9.0</b>	<b>SCHEME AUDIT</b>				
9.1	Nos. of scheme for which administrative approval is given by EE/SE/CE for the scheme of Division during period of Audit.	100%	E E	S E	C E
9.2	Whether Financial allocation is available in the action plan for schemes administratively approved?	100%			
9.3	Nos. of Technical sanctions by EE/SE/CE for the schemes of Division during period of Audit.(Other than M&R scheme)	100%	E E	S E	C E
9.4	Whether all estimates included in detailed Technical sanction are based on SOR? In case of non-availability of rates in SOR, Whether rate is derived based on RA & approved by the competent authority?	100%			
9.5	Whether any estimates has been sanctioned by splitting of work?	100%			
9.6	Is expenditure of any scheme exceeds the limit which requires revised administrative approval?	100%			
9.7	If so, division has taken action to get revised administrative approval?	100%			
9.8	Whether any scheme is taken up for execution for which there is no financial allocation during the year?	100%			
9.9	Give details of RWS Schemes which are under operation and maintenance with the Division in <b>Annexure-“10”</b> attached herewith	100%			
9.10	Is there justification for excess expenditure?	100%			
9.11	Any delayed payment charges in Electricity bills of RWSS are paid to the Electricity Co.? (If so give details).	100%			
9.12	Whether replaced parts/ materials have been accounted for in scrapped accounts?	100%			
9.13	Schemes taken up as deposit work have	100%			

Sr. No.	Audit Item	Scope/Audit Method	Remarks
	been administratively approved by the concerned department?		
9.14	Whether Division/Circle has received full deposit for execution of such schemes?	100%	
9.15	Is there any deposit work, which is taken up without receipt of deposit from the concerned department?	100%	
<b>10.0</b>	<b>TENDERS</b>		
10.1	Nos. of tender invited by division/circle/ zone for schemes of District.	100%	EE S C E E E
10.2	Works for which tenders invited are administratively approved & Technically sanctioned.	100%	
10.3	Whether financial allocation is available for such works?	100%	
10.4	Whether the competent authority has approved DTPs before inviting tender?	100%	
10.5	Whether public tender notice has been published in daily newspapers as required under rules?	100%	
10.6	Whether approval is taken from competent authority for publishing tender notices?	100%	
10.7	Whether the competent officer has approved excess over estimate?	100%	
10.8	Is there any case of tender not finalized within the validity period?	100%	
10.9	If so, is there any excess amount in acceptance of other than lowest or re-invitation?	100%	
10.10	Whether any work is awarded without inviting tenders publically? (Except gram Panchayat/ PaniSamiti)	Yes/No (If Yes, Give details)	
<b>11.0</b>	<b>CHECKING OF R.A./ FINAL BILLS</b>		
11.1	Whether Quantity taken in RA/ Final bills is as per the measurement book?	100%	
11.2	Whether measurements recorded are as per prevailing powers for taking of measurements?	100%	
11.3	Whether authorized officer has checked measurements as per rules?	100%	
11.4	Whether rates adopted in the bill are as per contract agreement?	100%	
11.5	In case of part rate/ reduced rate, whether	100%	

Sr. No.	Audit Item	Scope/Audit Method	Remarks
	competent officer has approved the same?		
11.6	Whether any excess quantity/ extra items has been executed? If so, approval of excess/ extra item has been taken from competent officer?	100%	
11.7	For excess quantity/extra item, whether rate has been adopted as per condition of contract?	100%	
11.8	In absence of approval of competent authority, any payment towards excess quantity/extra item has been made?	100%	
11.9	Whether price adjustment underprice variation clause is correctly made? (If price variation clause is provided in the contract).	100%	
11.10	Whether calculation and total of bill is correct?	100%	
11.11	Whether the progress of work is as per condition of the contract?	100%	
11.12	If there is delay, time extension has been sanctioned by the competent authority?	100%	
11.13	If not, liquidated damages as per the contract conditions has been recovered from the bill?	100%	
11.14	If any advance given by debiting to scheme, recovery for the same is effected from the bill as per contract conditions.	100%	
11.15	Whether any interest is recoverable on such advance? If so, interest is correctly calculated and recovered?	100%	
11.16	Recovery of performance security/ retention money/ defect liability period has been made as per contract conditions.	100%	
11.17	Recovery of statutory deductions has been made correctly.	100%	
11.18	Whether bill is passed correctly?	100%	
11.19	Whether passed bills (in two copies) have been sent to paying authority timely?	100%	
11.20	Whether paying authority has returned are passed bill giving voucher No. to the passing authority?	100%	
11.21	Whether passing authority has maintained monthly paid vouchers file properly?	100%	
11.22	Whether in R A bill date of measurement is written or note?	Yes/No	
<b>12.0</b>	<b>STOCK/ MATERIALS SITE ACCOUNTS</b>		
12.1	Give details of purchased made on Rate	100%	



Sr. No.	Audit Item	Scope/Audit Method	Remarks
	contract fixed by Board in <b>Annexure –"11"</b> attached herewith.		
12.2	Whether payment is made for material purchased as per condition of rate contract fixed by Board?	100%	
12.3	Whether price adjustment underprice variation clause is correctly made? (If price variation clause is provided in the rate contract).	100%	
12.4	Give details of purchase made locally (Other than Rate contract) in <b>Annexure –"12"</b> attached herewith.	100%	
12.5	Whether the said material is purchased by observing prescribed procedure?	100%	
12.6	Whether any purchase is made by splitting of the requirement?	100%	
12.7	Whether any purchase is made from other than Rate contract holder? If so, compare the rate of RC and purchase rate.	100%	
12.8	Whether all material purchased during the month have been entered into respective account register? (i.e. stock account, Material at site account).	100%	
12.9	Whether issue of material made during the month has been correctly posted in the respective register?	Yes/No	
12.10	Whether monthly returns of stock and material at site account has been received in Division office timely?	Yes/No	
12.11	Whether accounts of adjustment have been prepared at division level?	Yes/No	
12.12	Whether all J.E. of adjustment have been correctly prepared and accounted for?	Yes/No	
12.13	Whether periodical physical verification has been carried out by authorized officer? (Give details in <b>Annexure-"13"</b> attached herewith	100%	
12.14	Date of physical verification of stock and materials at site account by the auditor and result of verification. (As on 31 <sup>st</sup> March)	100%	
12.15	Whether any short/surplus material found during the physical verification by auditor?	100%	
<b>13.0</b>	<b>WATER CHARGES (To be check at Division/Sub Division Level)</b>		
13.1	Total production/Drawl of water for the	100%	

Sr. No.	Audit Item	Scope/Audit Method	Remarks
	scheme under M&R.		
13.2	Total distribution of the water to the beneficiaries.	100%	
13.3	Total loss of water in transmission.	100%	
13.4	Whether bills have been raised to all beneficiaries considering quantity of water supplied at the rates prescribed by the Board?	100%	
13.5	Whether recovery received from the beneficiaries is property accounted for?	100%	
13.6	Status of outstanding recovery at the end of each month?	100%	
13.7	Whether field officers have made full efforts for getting recovery?	Yes/No	
13.8	Whether day to day recovery received is regularly entered in software?	Yes/No	
13.9	Whether recovery of software & recovery as per Form 80 is tally or note	Yes/No	
<b>14.0</b>	<b>VEHICLES</b>		
14.1	No. of Vehicles of owned by department.		
14.2	Whether fuel purchased has been entered in the log book of departmental vehicles.	Yes/No	
14.3	Whether log book has been maintained with all required details like, total fuel purchase during the month, total km. traveled, average of vehicle?	Yes/No	
14.4	No. of vehicles hired by the department.		
14.5	For hired vehicles required approval from the zonal Chief Engineer has been obtained?	Yes/No	
14.6	Whether hired vehicle is utilized fully & properly.	Yes/No	
<b>15.0</b>	<b>CHECKING OF ACCOUNTING PROFORMA/ INFORMATION REQUIRED FOR FILLING INCOME TAX RETURNS.</b>		
15.1	Checking of depreciation statement.	100%	
15.2	Checking of all accounting proforma/ information prepared by the disbursing officer.	100%	
<b>16.0</b>	<b>CHECKING GST TRANSACTIONS</b>		
16.1	The information regarding GST-TDS done by the office is to be given as per <b>Annexure- "14"</b> attached herewith	100%	
16.2	Details regarding GST-TDS Return filling to	100%	

Sr. No.	Audit Item	Scope/Audit Method	Remarks
	be given in <b>Annexure-"15"</b> Any Penalty Paid in this respect must be carefully verified by Auditor		
16.3	Payments made to Pure services. It is to be verified and any deviation may be pointed out. All the transactions/payments of pure services including/excluding GST are to be given in <b>Annexure-"16"</b> attached herewith	100%	
16.4	Any amount/Claim Paid as GST Difference. Details to be given As per <b>Annexure-"17"</b>	100%	
17.0	<b>CHECKING PFMS TRANSACTIONS</b>		
17.1	Whether Guidelines of Government of India/government of Gujarat regarding payment has been followed or not	Yes/No	
17.2	Appropriateness of PFMS Payment	100%	
17.3	Appropriateness of PPA(Print Payment Advise) in respect of Accounting Heads	100%	
17.4	Appropriateness of PPA(Print Payment Advise) in respect of Ratios as per Guidelines	100%	
17.5	Certification & Verification of PFMS Statement as per <b>Annexure-"18"</b>	100%	

<b>B) AUDIT INFORMATION</b>					
1.	Date of written intimation to the disbursing officer for starting audit.				
2.	Period of audit.	Name of person of Audit team	Designation	Name of office visited	Date of visit
3.	Submission of Audit Report	Period		Due date	Submission date
		04/24 to 09/24		30.11.2024	
		01/24 to 03/25		31.05.2025	
4.	Date of compliance of Audit report by the Disbursing officer.		Period		Date of compliance
			04/24 to 09/24		
			10/24 to 03/25		
5.	Whether attention of officer in charge was drawn in case				

	of non-production of record? If so enclose copy of letter.	
6.	Whether disbursing officer has taken corrective action in view of auditor's query in earlier report.	
7.	Over all view of auditor about accounting function in the office of drawing and disbursing officer.	

Signature of Auditor

Place :  
Date :

<b>C)</b>	<b>IMPORTANT INFORMATION</b>
1.	GWSSB has adopted a system of one disbursing officer for one district. Disbursing officer who is paying authority receives passed bills / adjustment entries / receipts from the drawing officers of the divisions. Therefore, auditor is required to carry out audit on the basis of records in the office of disbursing & drawing officers. And therefore, audit firm is required to visit Circle as well as divisions, and also sub-divisions, if required. Consolidated internal audit report in hard and soft copy is required to be sent to the concerned disbursing officer/Division/other office, Circle (if applicable),Zone & H.O.
2.	Auditor has to check the compliance given by the disbursing officer/Division/other office and to comment on the compliance received immediately.
3.	Auditor has to certify expenditure incurred for the projects taken under loan, Grant from CS/CSS or State scheme and Assistance from HUDCO, NABARD or other institutions as and when, it is demanded by drawing or disbursing officers/Division/other office.
4.	One Chartered Accountant must be a member of Audit team for conducting the internal audit.

**Annexure -1**  
*Reference 1.13*

**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

Divisional Accountant

Executive Engineer/Sup.Engineer

Verified by

Internal Auditor

**Annexure – 2**

*Reference 3.1*

Imprest to subordinate officer (To be given at the end of each period of Audit Spell)

Sr. No.	Name of Office.	Balance as per Book of Disbursing Officer.	Balance as per books of Imprest Holder			Bank reconciliation		
			Bank	Cash	Total	Bank balance as per books of Imprest Holder	Bank balance as per Bank book of Imprest Holder <sup>5</sup>	Difference (with reasons)
1	2	3	4	5	6	7	8	9

Divisional Accountant

Executive Engineer/Sup.Engineer

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Internal Auditor

**Annexure – 3**

*Reference 3.3*

**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

Divisional Accountant

Executive Engineer/Sup.Engineer

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Internal Auditor



**Annexure –4**  
Reference – 6.3

Financial Year: 2024-25

ASSESSMENT YEAR: 2025-26

STATEMENT OF PAYMENTS OF TAX DEDUCTED AT SOURCE DETAILS FOR ACCOUNTING YEAR 2024– 2025.

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

- NOTE:
- Please indicate all tax deductions separately for all the payments made during the year to contractors, commission agents, advertisers, employees etc.
  - Please briefly indicate the reason for delay, if any.
  - Please indicate month wise detail.
  - Please compare the figures with 24Q and 26Q for all the quarters filed with NSDL. Please also attach the photocopy of the provisional receipt(s) [original e-TDS return / revised e-TDS return(s)]

Divisional Accountant

Executive Engineer/Sup. Engineer

Verified by

Internal Auditor

**Annexure -5**  
Reference 6.4

**FINANCIAL YEAR: 2024-25**

**ASSESSMENT YEAR: 2025-26**

DETAILS OF EMPLOYEES' CONTRIBUTION TO P.F. OR CONTRIBUTORY  
P.F. AND E.S.I.C. AND / OR ANY OTHER FUND PAID 2024-25

SR. NO.	MONTHS	EMPLOYEE'S CONTRIBUTION Rs.	EMPLOYER'S CONTRIBUTION Rs.	DUE DATE OF PAYMENT	ACTUAL AMOUNT OF PAYMENT	ACTUAL DATE OF PAYMENT	REASONS FOR DELAY
1	April 2024						
2	May 2024						
3	June 2024						
4	July, 2024						
5	Aug. 2024						
6	Sept. 2024						
7	Oct. 2024						
8	Nov. 2024						
9	Dec. 2024						
10	Jan. 2025						
11	Feb. 2025						
12	March 2025						

**NOTES:**

1. Please prepare separate statements for provident fund, contributory provident fund, ESI, Insurance – Board Employees and Government Employees or any other fund.
2. Please state the reasons for delay, if any, in making payment to Government treasury
3. In case of “Contract Employees” the employers’ contribution also will have to be shown separately.

Divisional Accountant

Executive Engineer/Sup.Engineer

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Internal Auditor

**Annexure -6**

*Reference 6.5*

FINANCIAL YEAR: 2024-25  
2025-26

ASSESSMENT YEAR:

**AMOUNT INADMISSIBLE UNDER SECTION 40A (3) READ WITH RULE  
6DD**

**DETAILS FOR ACCOUNTING YEAR 2024-25.**

Sr. No.	Particulars of expenditure	Date of payment	Amount paid otherwise than by crossed bank draft or cheque (Rs.)	Remarks

**NOTE:**

1. Please indicate all sums exceeding Rs. 20000 (Rs. Twenty Thousand only) which have been made to the contractors, suppliers or otherwise than through an account payee/crossed cheques or crossed Bank Draft.
2. If number of payments have been done to a particular person(s) / client / customer / contractor on the same day, then in that case also, said amount should be indicated in the table above.

Divisional Accountant

Executive Engineer/Sup.Engineer

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Internal Auditor

**Annexure – 7**  
Reference 6.7

**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
04/24 to 06/24	From Salary (24Q)			
	From Contractor (26Q)			
07/24 to 09/24	From Salary (24Q)			
	From Contractor (26Q)			
10/24to 12/24	From Salary (24Q)			
	From Contractor (26Q)			
01/25 to 03/25	From Salary (24Q)			
	From Contractor (26Q)			

Divisional Accountant

Executive Engineer/Sup.Engineer

Verified by

Internal Auditor

**Annexure -8**  
Reference 7.2

**FUND UTILIZATION**

Month	Fund received		Fund Utilized		Balance		Reasons for Balance
	For Works	For Salary & contingency	For Works	For Salary & contingency	For Works	For Salary & contingency	
1	2	3	4	5	6	7	8
April 2024							
May 2024							
June 2024							
July 2024							
Aug. 2024							
Sept. 2024							
Oct. 2024							
Nov. 2024							
Dec. 2024							
Jan. 2025							
Feb. 2025							
March 2025							

Divisional Accountant

Executive Engineer/Sup.Engineer

Verified by

Internal Auditor

**Annexure – 9**

*Reference 7.5*

**Income received by Disbursing Officer and Remitted to H.O.**

Month	Receipt (Head wise)					Total Receipt	Remitted to HO	
							Date	Amount
April 2024								
May 2024								
June 2024								
July 2024								
Aug. 2024								
Sept. 2024								
Oct. 2024								
Nov. 2024								
Dec. 2024								
Jan. 2025								
Feb. 2025								
March 2025								

Divisional Accountant

Executive Engineer/Sup.Engineer

Verified by

Internal Auditor

**Annexure -10***Reference 9.9***Regional Scheme under O&M with Division**

Sr. No.	District	Name of Division	Name of Scheme	Sanctioned of Annual O&M estimates.			Allocation in action plan	Expenditure up to _____ (at the end of month of Audit spell)	Excess if any	
				Authority	No. & dt. under which sanctioned is accorded	Sanctioned Cost.			With ref. to sanctioned estimate cost	With ref. to allocation in action plan.
1	2	3	4	5	6	7	8	9	10	11

Divisional Accountant

Executive Engineer/Sup.Engineer

Verified by

Internal Auditor

**Annexure – 11**

Reference 12.1

**Purchase made on Rate Contract by Division.**

Name of Division	Month	CV No.	Name of Agency	Kind of Material	Amount of Bill	RC No. & Year	Whether Adjustment of Price variation is made (If applicable)
1	2	3	4	5	6	7	

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**Annexure – 12**

Reference 12.4

**Local Purchase made by Division.**

Name of Division	Month	Name of agency	No. & Date of approval	Name of authority who accorded approval of purchase	Material purchased	Amount of purchase
1	2	3	4	5	6	7

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**Annexure -13**  
*Reference 12.13*

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

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

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Executive Engineer/Sup.Engineer

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**Annexure - 14**  
**Details Regarding GST TDS done by the office**

**Name of the Office**

**GST-TDN No.**

Sr.No	Name of Agency	Bill No & Date of Agency	Bill Amount Net (Rs.)	GST-TDS RS.	GST-TDS Credit details		Note
					Challan No.	Challan Date	
1	2	3	4	5	(6.1)	(6.2)	7
<b>Total</b>							

Divisional Accountant

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**Annexure - 15**  
**Details of GST -TDS Return Filing**

<b>Name of the Office</b>		<b>GST-TDN No.</b>				
Month	GST-TDS Return filed on (Dt)	Amount of the GST-TDS Return	If Return filed with Penalty, the amount of Penalty Paid Rs.	Reasons for late filing/ penalty	Name of the GST-TDS Return Filing Agency	Details of deduction made from the TDS return filing Agency.
1	2	3	4	5	6	7
<b>Total</b>						

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**Annexure -16***Reference 16.2***Details of Payments related to Pure Services**

Sr. No	Name of Agency	Bill No & Date of Agency	Bill Amount Net (Rs.)	GST Payable	GST Paid in Actual	Ur.No & Date of GWSS B	GST No of the Agency (as per the Invoice of the Agency)	Note
1	2	3	4	5	6	7	8	9
				Nil				

Divisional Accountant

Executive Engineer/Sup.Engineer

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Internal Auditor

**Annexure - 17**  
**Details of GST Difference paid by office**

**Name of the Office** **GST-TDN No.**

Sr No.	Name of the Agency	Agency GST No.	Amount of claim Rs.	Amount Paid by the office(Rs.)	Vr No. &Dt	Note
1	2	3	4	5	6	7

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**Annexure – 18**

<b>PFMS CALCULATION SHEET (2024-25)</b>			
PUBLIC HEALTH WORKS DIVISION - _____			
Division :			
	Amount Column		Amount Column
			Total Fund released by Board as per PFMS Sheet: ( As per Board statement given to division)
(Signed by competent authority) :	Yes / No		
(Sheet to be attached) :	Yes / No		
			Less :
			Outsourcing if any:
			C. 1: 2361(01) - (60%) (to be included in proforma B2)
			C. 2: 2361(02) - (40%) (to be included in proforma B2)
			Subtotal (C.1 + C.2): -
			Net PFMS: -
			0
(GOI Expense)(A):	-	2341-06/22	(GOG Expense): (A) - 2341-00/07
(50% OF Net PFMS)			(50% OF Net PFMS)
			Add:
	-		Other Expense: (B) (Diff. without PFMS i.e. Payment of Crossing fee ,Ele. Estimate, Crop. Compensation etc. )
			(Division payment)
<b>Total</b>			

			Total (C=A+B)	-	0
Page 1 / 2					
<b>PFMS CALCULATION SHEET (2022-23)</b>					
SCSP @---- ---%:		2341(28)			
(F=E----- %: )			Add: ETP Charges @17.85%:	-	(To be match with total ETP statement)
			(D)		
			Total :		
Total : 2341- 06/28		-	(E =C+D)	-	
(G: E-F)					
			Pro Rata SCSP @__ %::	-	2341(23)
			(F=E* ____% )		(To match Pro- rata SCSP__ %: with Circular)
			Total expense of GOG Scheme to be debited:	-	2341-00 /07
			(G =E-F)		
Ex.Eng. P H WORKS DN	Divisional Accountant P H WORK DN.			Internal Auditor	
Page 2 / 2					

**Note:-** It may be possible that example accounting heads given above pertains to PFMS are not applicable to certain divisions. It may be prepared according to applicable accounting heads for PFMS for them.

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**Annexure – 19**

**Details of GST Difference Reimbursement paid by office( As per circulars of GWSSB from time to time)**

Name of the Office			GST-TDN No.							
Sr No.	Scheme Name / Project Name along with Tender ID	Whether 0 to 18% difference or 12 to 18% difference	Name of the Agency	Agency GST No.	GST pre-Audit or Name	Amount of claim Rs.	Amount Paid by the office(Rs.)	Vr No. & Dt	Actual Percentage of claim Paid i.e. 4.54, 5.35, 0.8172, 15.2542 / other	Note
1			2	3	4	5	6	7		8

Divisional Accountant

Executive Engineer/Sup.Engineer

Verified by

Internal Auditor

**Note:-**Above mentioned Format of Internal audit report (including checklists and Annexures) is indicative and illustrative only and not exhaustive. It may change from time to time and will be binding upon the concerned internal auditor.

## Annexure-6

### SelfDeclaration regarding Debarment, punishment and other matters

**[To be printed and provided on the stamp paper of Rs. 300 duly notarized by Notary]**

This is to certify that I \_\_\_\_\_ undersigned is fully authorized by (Name of Firm) to submit this bid document in response to the tender "**Appointment of Chartered Accountant firm for Internal Audit Work of Gujarat water Supply and sewerage Board (GWSSB) for FY 2024-25 and onwards**"

**This is further certified that:-**

our firm or any of its partners have not been debarred /delisted/banned by any government Organization, Department, Government Company, Board, Corporation, society, Governmental authority, Government entity, Trust or any other organization, Public sector undertaking etc. or by any regulatory authority and there is no adverse action taken or proposed to be taken against firms or any of its partners by any regulatory authority.

In case of any adverse/ disciplinary action is initiated against the firm or any of its partners during the process for appointment of CA Firm for this assignment and also after appointment (if selected), the organization (GWSSB) can terminate the appointment without assigning reasons thereof.

Further, this is to certify that the firm or any of its partner has not been issued with any order of disqualification, debarment or termination by Government any government organization, Department, Government Company, Board, Corporation, society, Governmental authority, Government entity, Trust or any other organization, Public sector undertaking etc. or by any regulatory authority in respect of any ongoing proceedings.

We hereby confirm and certify that all the information, data/details given in the tender document submitted by and on behalf of the firm is correct. In case, if it is found that any data/detail/information furnished by and on behalf of the firm is false/incorrect/misleading, firm hereby gives the undertaking to the Board, to take actions, as deemed appropriate by the Board, against the Firm.

Date:

Place:

NAME OF THE FIRM WITH STAMP & SIGNATURE  
OF Authorized PARTNER/Authorized Signatory

