

Terms of References (TOR)

Sub: Proposal for Appointment of Internal Auditors for Gujarat Institute of Disaster Management (GIDM), Raisan Gandhinagar for 1 year (F.Y 2024-25).

Gujarat Institute of Disaster Management (GIDM) has been established under the Society Registration Act 1860 and Bombay Public Trust Act 1950. GIDM wants to appoint the Internal Auditor for 1 year and invite the offer from the reputed C.A. firms of Ahmedabad and Gandhinagar who empaneled with the Controller Auditor General of India (C & A.G) for carry out Pre audit, Internal audit. Approximate Annual minimum fees of Rs. 1,50,000/- (inclusive of All taxes and Pocket/TA etc)

The CA firms meeting with the eligibility criteria are requested to download the copy of TOR document from GIDM website <https://gidm.gujarat.gov.in>. and submitted to Director General, Gujarat Institute of Disaster Management, B/h Pundit Dindayal Energy University, Raisan Village, Gandhinagar Koba Road Gandhinagar in sealed envelopes through Registered AD/ Speed Post only on or before **30.03.2024 at 5.00 PM** in the format as given at Annexure-I & II (in the letter head of firm) as per the following terms & conditions.

(A) Terms & conditions

1. The C.A. /C.A. firm must have 5 year's experience of Pre audit, Internal audit of Govt. /Semi Govt. office, Board-corporations, Nigam, Trust, society etc of the Gujarat government. **(Please submit copy of work order)**
2. The Firm of Chartered Accountants must be empaneled with the Controller Auditor General of India (C & A.G) for the year 2023-24. **(Please submit copy of C & AG letter)**
3. The Firm must be partnership firm with total Minimum 3-4 partners out of which at least 2-3 should be Fellow Chartered Accountant (FCA). **(Please submit copy of partnership deed)**
4. The Firm Registered office must be located at Ahmadabad/Gandhinagar. The Firm submitting quotation must have Registration Certificate of the Firm, Certificate of the Membership, PAN Card No., and GST No. **(Please submit Copy)**
5. The C.A. firm will be paid fee is inclusive of all taxes and pocket expenses etc. No other claims will be entertained.
6. The audit party conducting audit whom shall be a qualified C.A. with five (5) years' experience of audit work.
7. The C.A./C.A. firm shall fix one/Two day in week for carry out Pre Audit of all voucher of H.O.
8. The C.A. /C.A. firm shall carry out Internal audit of H.O on quarterly basis. The program set out by CA firm to be submitted in advance to GIDM.
9. The Director (Finance & Administration)/Account Officer, GIDM reserve the right to issue directions of fix method for conducting certain audit and such directions shall be binding on the C.A. /C.A. firm.

10. The Director (Finance & Administration), GIDM or his authorized person shall supervise the audit by surprise and audit party shall explain the audit procedures and finding if asked for during the course of audit or even before and after.
11. Audit report should be prepared in Two copies.
 - (A). One copy each to be handed over to (a) Director General, GIDM (b) Director (Finance & Admin) or Accounts Officer, GIDM.
 - (B) Report should be discussed with the head of the branch and his views/explanations shall be incorporated therein as a part of the report.
 - (C) Audit report shall be sent to the concerned officers within ten (10) days from the date of completion of audit.
 - (D) The audit report shall be framed in simple language, to the point and substantiated with documentary evidences attached with.
12. The compliances of the earlier report should also be verified by the C.A. /C.A. firm.
13. The C.A. /C.A. firm appointed as an internal auditor of the GIDM shall not sub-assign the works of audit to any other C.A. /C.A. firm/Agency.
14. Though this appointment is for one year, further continuance for the second and third year shall depend purely on the yardstick of yearly performance of the C.A. /C.A. firm. The Director (F & A) of the GIDM reserve the right to cancel the assignment without assigning any reason in case it may deem fit.
- 15 The above conditions are not exhaustive. The GIDM will have absolute right to revise/abrogate/include any conditions as per its best requirement.
16. Periodic review meeting will be held at the Head Office of the GIDM in which the internal auditor will have to attend the said meeting without any extra remuneration.
17. The internal auditor will not be eligible for payment of audit fee if the stipulations regarding conditions submission of reports are not fulfilled.
18. The internal auditor will require to be given notice of one month to the GIDM in case it intends to discontinue the contract at any point of time during the period of contract.

Scope of Work

1. Auditor will conduct Pre audit of all vouchers (Payment, Receipt, Journal Voucher etc) with supporting documents and to certify the amount of bills payable.
2. The Pre-audit checks (apart from regular routine checks) will include the reference to the provision in the tenders, contract, Provision of Statutory deductions and dues, taxes and arithmetical accuracy, Provisions of PWD Manual, CPW account code, GFR and any other Statutory, laws, act, GR, orders, Instructions of Govt. or GIDM etc. the auditor will ensure 100% verification of each entry of bill.
3. Auditor will conduct Pre-audit of each work bill and will have to certify the correctness of bill to be Payable. No payment of any work bill (which is subject to Pre-audit) by pay point until **same is duly verified and certified by the auditor.**
4. The firm has to sign the bill in token of Pre-audit carried out by it.
5. Auditor will prepare and check monthly (TDS) Tax deduction statement / GST / GST TDS Statement, GST Reconciliation, Challan and filling Monthly/Quarterly/Half yearly/yearly Return within time limit prescribed under above provision. Auditors have to prepare details and reply related to the TDS and to attend the hearing regarding TDS /GST related matters at the Income Tax Department/GST Department whenever required.

6. Auditor will guide as and when required for proper maintenance of the books of accounts and also to ensure that the prevailing Accounting policies/rules are strictly followed.
7. Any other related work assigned by this office as per mutual understanding.
8. The Scope of Work of internal Audit include checking of All vouchers (payment, Receipt, journal Voucher, Invoice) Bank Reconciliation, Cash book, Investment, overall scrutiny of posting of General Ledger, Performa and provision entries, Trial Balance and Groupings, Reconciliation of control ledger with General Ledger. etc. and give report to this office quarterly.
9. Internal auditor shall have to check the deduction of income tax from the payment of the various parties as per the provision u/s.194(a) of the Income Tax Act, 1961. Also the internal auditor in addition to Income tax would check and ensure the deduction of GST TDS and any other Taxes and Levies recovery from the dues payable to the various parties.
10. Bank reconciliation statement to be checked with reference to bank book and remittances.
11. Internal auditor shall have to physically verify the stock laying at Head Office.
12. Internal auditor should also verify especially the cases of payment/Advances to the party on account of various expenses/advances with respect to.
 - a) Provision of contract item or amount.
 - b) Quantity, extra item and new works executed with or without the approval of competent authority.
 - c) Payment in conformity with the rates approved.
 - d) The statutory and/or legitimate recoveries from the bills of the parties.
13. Internal auditor would check that Deposit/Advance register is maintained properly and relevant entry from the Cash Book is made and final effect is given to Account.
14. Internal auditor would check E.M.D./Bank Guarantee/Insurance Policy register to ensure that the Bank Guarantee and/or Insurance Policy do not remain to be renewed.

Check list for conduct for internal audit :

1. All check for cash book receipt and payments.
2. Monthly A/cs. i.e. with reference to compilation book and vouchers / Challans and misclassifications
3. Bank reconciliation.
4. Checking of credit to Govt. in respect of GPF/EPF/Income Tax/GST/Professional Tax/ Labor Tax and all advances, Interest of advances and statutory deductions made from the Bills.
5. A/c of cheque books received from various banks and their use.
6. Checking of Pay Bills/ Supplementary Pay Bills/Sales Bills.
7. Verifications and preparation of TDS/GST/GST TDS statements and returns with reference to Income Tax credits and challans.

8. Verification and confirmation of receipt of detailed bills in case where Advances are paid. In case advances paid are not cleared due to non-submission of detailed bills, the same are to be commented upon by internal auditor with reason and remedies, there to besides reporting responsibility of the officer for non-clearance of advance.

General Terms & Conditions

1. The CA / CA firms meeting with the eligibility criteria are requested to download the copy of TOR document from GIDM website <https://gidm.gujarat.gov.in>. This physical TOR document is to be signed on each page and submitted back forming part of the Technical Bid.
2. The offer is required to submit in two separate cover. The first cover (**Annexure-I**) shall contain evidence of eligibility criteria & Experience of Firm marked as “TECHNICAL BID FOR INTERNAL AUDITOR”. The Second Cover (**Annexure-II**) for the rates and marked as “COMMERCIAL BID FOR INTERNAL AUDITOR”. Both cover shall be placed in one cover marked as “PROPOSAL FOR INTERNAL AUDITOR–GIDM”.
3. The technical bid will be opened and evaluated by a committee of the officers at the head office of the GIDM.
4. The Financial Bid will be opened for the firms who qualify the eligibility criteria as per Technical Bid
5. The selected CA/CA Firms have to pay 5% of total value as security deposit in form of Demand Draft In favour of Gujarat Institute of Disaster Management.
6. The proposal must reach to office of the Director General, Gujarat institute of Disaster management, B/h Pandit Dindayal Energy University, Raisan Village, Koba-Gandhinagar Road, Gandhinagar by RPAD/Speed Post Only on or before **30.03.2024 at 5.00 PM**. No cover shall be entertained after this prescribed time limit.
7. The supporting documents for the information mentioned in annexure- I is to be attached with the Technical Bid for scrutiny of the proposal. The proposal received without necessary documents will be rejected.
8. Payment shall be made on quarter basis through cheque or NEFT/RTGS within a month after submission of reports and bill.
9. GIDM reserves the right to cancel any or all the TOR even after receipt of quotations without assigning any reasons thereof.

10. Fellow Chartered Accountant of the firms will have to visit the office of GIDM for the discussion audit report, audit-paras and matter to the higher authorities of the GIDM
11. Quotation shall be submitted to Director General as per above address in sealed envelopes superscripting **“Quotation for Appointment of Internal Auditors”** by RPAD/Speed Post Only as to reach on or before **30.03.2024 at 5.00 P.M.**
12. The incomplete TOR and TOR received from the specified last date & time will not be considered in any case.
13. Please submit copy of this TOR with supporting documents/evidence in technical offer each page of this TOR must be stamped & Signed by partner of the CA Firm.
14. Technical bid will be opened on **01.04.2024** at the office of GIDM. The bidder/CA firm's representative may remain present at the time of bid Opening. please call on 079-23275815/812/818/804 for confirmation of time of Bid opening.

Signature
Name of Firm with Stamp & Date
& Membership No.

Annaxure – I

Check List for Eligible Criteria

Criteria	Yes/No	Page No.
The firm should be a Chartered Accountants firm and have at least 5 (Five) years' experience of pre audit, internal audit with Govt. /Semi Govt.office, Authority, board corporations, Nigam, Trust, society etc of the Gujarat government. (Please submit copy of work order)		
The Firm of Chartered Accountants must be empaneled with the Controller Auditor General of India (C & A.G) for the year 2023-24. (Please submit cop)		
The Firm should be partnership firm with minimum 3-4 partners out of Which minimum 2-3 partner should be Fellow Chartered Accountant (FCA). (Please submit copy of partnership deal)		
The Firm submitting quotation must have Registration Certificate of the Firm, Certificate of the Membership, PAN Card No, and service tax number. (Please submit cop)		

General Particular/Details of the Firm

Sr. No.	Particulars	Supporting Details/Docs.
1.	Name of the Firm and Date of Establishment	
2.	Address of the Firms (Ahmedabad/Gandhingar Office)	Phone No.: Email Id.: Mobile No.:
3.	ICAI Firm Registration No.	
4.	Details of Firm, Partner and CA Employees	
5.	Firm Income Tax PAN No.	
6.	GST No.	
7.	Empanelment No. with C & A G	
8.	Pre audit, Internal audit Audit Experience of the Firm With of Govt. /Semi Govt. office, Govt Authority, board corporations, Nigam, Trust, society etc of the Government	

Signature

**Name of Firm with Stamp & Date
& Membership No.**

Annexure-II

Format (Should be on Letter Head of the Firm submitting the quotation)

Letter no.

Date:

(PLEASE SUBMIT THIS IN A SAPERATE ENVELOP)

**To,
The Director General
Gujarat Institute of Disaster Management,
B/H pandit Dindayal Petroleum University,
Raisan Village, Gandhingar-Koba Road,
Gandhingar -382007**

Dear Sir,

Please find our Quotation with respect to you're your advertisement published in _____ on dated _____ for appointment of Internal Auditor of GIDM.

Sr. No	Items	Monthly Amount (in Rs.)	Total Annual Amount (in Rs.)
1	Professional Fees for All Scope of Work mentioned in TOR for Appointment of Internal Auditors of GIDM for F.Y 2024-25 is inclusive of all taxes, duties, TADA and pocket expenses etc.		

1. We Accept all the terms & Conditions and Scope of Work as per the TOR for appointment of Internal Auditor of GIDM for 1 Year..
2. We hereby declare that the Information submitted with our TOR is true & nothing has been cancelled or falls.
3. The Technical offer regarding eligible criteria is submitted in a saperate envelop.

Signature

**Name of Firm with Stamp &
Date& Membership No.**